

M/s V Agro Tech

Authority for Advance Ruling — Karnataka

Order No. KAR.ADRG 41/2026, Date: 08.07.2026

Dated 06.07.2026

Q Questions Before the Authority

- The applicant sought a ruling on the appropriate HSN classification of 'Telescopic Tree Pruner' and its eligibility for exemption from Integrated Goods and Services Tax (IGST).

F Facts

The applicant is engaged in the manufacture and trading of agricultural machinery and equipment. They also import 'Telescopic Tree Pruner' from China and sell it to farmers and dealers without further processing. The applicant initially filed for an advance ruling regarding the classification and taxability of these goods.

H Ruling

The Authority for Advance Ruling did not provide a substantive ruling on the classification or taxability of the goods. Instead, the application was disposed of as withdrawn following a request from the applicant.

R Reasoning

The applicant failed to discharge the prescribed fee of INR5,000/- under the correct debit head as required by Section 97 of the CGST/KGST Act, 2017 read with Rule 104 of the CGST/KGST Rules, 2017. Although the applicant was advised to rectify this defect, they subsequently submitted an e-mail dated 07.07.2026 requesting the withdrawal of the application. Consequently, the Authority allowed the withdrawal of the application without addressing the merits of the case.

P Provisions Relied On

Section 97 of the CGST/KGST Act, 2017

Rule 104 of the CGST/KGST Rules, 2017

Section 98(2) of the CGST/KGST Act, 2017

! For the Practitioner

This order serves as a procedural example of an application being **withdrawn by the applicant** due to non-compliance with fee payment requirements. It provides no guidance on the HSN classification or taxability of 'Telescopic Tree Pruner'. Practitioners should note that failure to rectify fee payment defects can lead to the **disposal of the application** without a ruling on the merits.

Source

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority: where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: www.gstcouncil.gov.in -> 14-v agro tech.pdf

Prepared 11-10-2026.

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