M/s Robo Quarries Private Limited (printed as 'M/s Robo Quaarries Private Limited' in the listing header; the order body reads 'Robo Quarries Private Limited'), GSTIN 29AAFCR4917D1ZC, represented by Lakshmi Kumaran & Sridharan, Attorneys

Authority for Advance Ruling — Karnataka

Advance Ruling No. KAR ADRG 02 / 2019 Dated **12.03.2019**

Q Questions Before the Authority

- What is the classification of the services received by M/s Robo Quarries Private Limited from the State of Karnataka for which royalty is being paid, and whether the said service can be classified under heading 9973, specifically under 997337, as licensing services for the right to use minerals including its exploration and evaluation, or under any other service in Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017?
- What is the applicable rate of GST on the services received by M/s Robo Quarries Private Limited?

F Facts

The applicant manufactures and supplies sand and a range of construction materials, and holds mining rights from the Government of Karnataka to quarry minerals at mines in various locations within the State. It pays royalty to the State for these quarrying rights, and the question asks how that royalty-based service should be classified and taxed. The applicant filed the application on 16.05.2018 and paid Rs. 10,000 in fees (CGST Rs. 5,000 and SGST Rs. 5,000).

H Ruling

The Authority dismissed the application as withdrawn and gave no ruling on either question. The applicant had asked, by email dated 26.02.2019, to withdraw after Notification No. 27/2018-Central Tax (Rate) dated 31.12.2018 amended Notification No. 13/2017-Central Tax (Rate) so that services at serial number 17 attract GST at 18% (CGST plus SGST) with effect from 01.01.2019.

R Reasoning

The order is a short disposal on procedure. The Authority recorded the applicant's request to withdraw the application, which was made after the rate change under Notification 27/2018 took effect, and dismissed the application as withdrawn under the advance ruling provisions. The order does not analyse the royalty, the heading 9973 or 997337 classification, or the rate question on their merits. The scan does not show any reasoning on those points.

Prepared as a reading aid. Where this summary and the original order differ, the order governs.

P Provisions Relied On

Section 97 of the CGST Act, 2017 and the KGST Act, 2017 (application for advance ruling)

Sub-section (4) of Section 98 of the CGST Act, 2017 and of the KGST Act, 2017 (order of the Authority)

Rule 104 of the CGST Rules, 2017 and the KGST Rules, 2017 (form GST ARA-01)

Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 (cited in the question)

Notification No. 13/2017-Central Tax (Rate) dated 28.06.2017 (serial number 17, as referred to by the applicant)

Notification No. 27/2018-Central Tax (Rate) dated 31.12.2018 (amendment, effective 01.01.2019)

! For the Practitioner

This order does not decide the classification of royalty payments for quarrying rights under heading 9973 or 997337, nor the applicable GST rate, so it cannot be cited as authority on either point. Its only practical value is as a record that the applicant regarded serial number 17 of Notification 13/2017 as taxable at 18% from 01.01.2019 following Notification 27/2018. Anyone relying on that position should read the amending notification and the text of serial number 17 directly, and should not treat this withdrawn application as a ruling on the question.

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 -> krntk_02-2019_robo_qpl.pdf

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