M/s Robo Silicon Private Limited, East Wing Imperial Court, 1st Floor, 33/2, Cunningham Road, Bengaluru - 560052 (GSTIN 29AABCR6567R1ZD)

Authority for Advance Ruling — Karnataka

Advance Ruling No. KAR ADRG 03 / 2019 Dated **12.03.2019**

Q Questions Before the Authority

- What is the classification for the services received by M/s Robo Silicon 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 Silicon Private Limited?

F Facts

The applicant manufactures and supplies sand and a range of construction materials. It holds mining rights granted by the Government of Karnataka to quarry minerals from mines at various locations in the State, and it pays royalty for those rights. The advance ruling application asked how the royalty-linked services should be classified and what GST rate applies to them.

H Ruling

The application was **dismissed as withdrawn** . The applicant had sought withdrawal by email dated 26-02-2019, after Notification No. 27/2018 - Central Tax (Rate) dated 31-12-2018 amended Notification No. 13/2017 - Central Tax (Rate) so that the services under serial number 17 attract GST at 18% (CGST + SGST) from 01.01.2019. The authority gave **no ruling on classification or rate** .

R Reasoning

The order records the applicant's request to withdraw its application, made after the rate amendment to serial number 17 of Notification No. 13/2017 - Central Tax (Rate). The authority allowed the withdrawal and dismissed the application on that basis. The order contains no analysis of whether royalty for mining rights falls under heading 9973 or any other entry, and it does not reach the merits of either question. The legibility of the text is good, but the order itself gives no reasoning beyond the withdrawal.

P Provisions Relied On

Section 97 of the Central Goods and Services Tax Act, 2017 and the Karnataka Goods and Services Tax Act, 2017 (advance…

Section 98(4) of the Central Goods and Services Tax Act, 2017 and of the Karnataka Goods and Services Tax Act, 2017 (ord…

Rule 104 of the CGST Rules, 2017 and the KGST Rules, 2017

Notification No. 11/2017 - Central Tax (Rate) dated 28.06.2017 (referred to in question a)

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

Notification No. 27/2018 - Central Tax (Rate) dated 31.12.2018 (amendment to Notification No. 13/2017, effective 01.01.2019)

! For the Practitioner

This order is of little use on substance. It does not decide whether royalty for mining rights falls under heading 9973 or 997337, and it gives no ruling on the GST rate for the applicant's royalty payments. Its only practical point is that the serial number 17 rate was raised to 18% from 01.01.2019 under Notification No. 27/2018, which a lawyer will need to check against the current rate notification. Readers researching mineral royalty classification should look for other rulings or the full notification text rather than this order.

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 03-2019 robo spl.pdf

Prepared 31-10-2026.

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