

Shri Dayanand Sharma, Prop. M/s D N Transport

Authority for Advance Ruling — Karnataka

Order No. KAR.ADRG 29/2026 Dated: 06.07.2026

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Q Questions Before the Authority

- What is the rate of GST 'Truck on Rent' operational expenses like as operator, fuel & Maintenance etc. bear by DN Transport (service provider/Supplier)?
- What is above said (Background) GST rate is correct or not. If incorrect please provide the rate of GST & clarification with notification, including rules & Act.
- What is the rate of GST 'Truck on rent' operational expenses like as operator, fuel & Maintenance etc. bear by recipients. Please provide the clarification with notification, including rules & Acts.

F Facts

The applicant is engaged in providing transportation-related services by renting trucks to other transporters, specifically Goods Transport Agencies (GTA). They currently discharge GST under the Forward Charge Mechanism at a rate of 12% under SAC 996601. The applicant sought an advance ruling regarding the correct GST classification and rate for these services.

H Ruling

The Authority for Advance Ruling did not provide a substantive answer to the questions posed. The application was disposed of as withdrawn following a request from the applicant.

R Reasoning

The applicant submitted a letter dated 30.05.2026 requesting the withdrawal of their application for an advance ruling. They stated that they had obtained professional advice and clarification from their auditor, and that their doubts had been satisfactorily resolved. Consequently, the Authority allowed the withdrawal and disposed of the application without addressing the merits of the questions.

P Provisions Relied On

Section 97 of the Central Goods and Services Tax Act, 2017

Rule 104 of the Central Goods and Services Tax Rules, 2017

Section 98(2) of the CGST Act, 2017

Section 98(2) of the KGST Act, 2017



For the Practitioner

This order provides **no substantive guidance** on the GST treatment of truck rental services. It serves only as a procedural record of an application being withdrawn by the taxpayer. Practitioners should note that this ruling does not establish any precedent regarding the classification or taxability of the services described.

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 -> 2-shri dayanand sharma prop m-s d n transport.pdf

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