

Shri/Smt. Natikeri Amritha Krishnam

Authority for Advance Ruling — Karnataka

Order No. KAR.ADRG 43/2026

Dated **08.09.2026**

Q Questions Before the Authority

- Whether this transaction is come under the purview of GST Act, 2017 as a taxable services and goods. If taxable at what rate?

F Facts

The applicant owns land and intends to develop it by installing electricity poles, providing water supply connections, and forming roads through a contractor. Upon completion, the applicant proposes to subdivide the land into four to five residential plots for sale to prospective purchasers. The applicant sought an advance ruling on the taxability and applicable rate of GST for this transaction.

H Ruling

The Authority rejected the application as not maintainable. The decision was based on the applicant's failure to comply with mandatory statutory requirements regarding the payment of the prescribed application fee.

R Reasoning

The Authority observed that the applicant failed to remit the full prescribed application fee of INR5,000/- under both the CGST and KGST Acts at the time of filing. Despite multiple opportunities provided through official correspondence and personal hearing notices, the applicant neither rectified the fee deficiency nor appeared before the Authority. Consequently, the application was rejected for non-compliance with Section 97(1) of the CGST/KGST Act, 2017 read with Rule 104 of the CGST/KGST Rules, 2017.

P Provisions Relied On

Section 97(1) of the CGST/KGST Act, 2017

Rule 104 of the CGST/KGST Rules, 2017

Section 98(2) of the CGST Act, 2017

Section 98(2) of the KGST Act, 2017

! For the Practitioner

This order serves as a **procedural rejection** due to the applicant's failure to pay the mandatory application fees. It does not provide any substantive guidance on the taxability of land development activities or the sale of developed plots. Practitioners should note that the Authority will strictly enforce **statutory fee compliance** before entertaining any request for an advance ruling.

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 -> [1-natikeri_amritha_krishnam.pdf](#)

Prepared 21-10-2026.

About Patron Accounting LLP

Patron Accounting LLP is a CA and CS-led accounting and compliance firm working with businesses across India since 2019 — bookkeeping, GST, income tax, payroll, company and LLP compliance, audit and the certificates banks and regulators ask for.

Pune (HQ)

RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Delhi

3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Ahmedabad

Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp...

Mumbai

104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Gurugram

Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram...

Talk to us: **+91 94594 56700** | sales@patronaccounting.com | patronaccounting.com