

M/s Urbanac Projects Private Limited

Authority for Advance Ruling — Karnataka

KAR ADRG 09 / 2019 dated 15-05-2019

Q Questions Before the Authority

- How to adjust the Service Tax which has been paid on mobilization advances in Pre-GST regime?

F Facts

The applicant is engaged in the business of executing works contract services for residential complexes, commercial properties, and special economic zones. They received mobilization advances in the pre-GST regime and paid service tax on these amounts. The applicant sought an advance ruling on how to adjust this pre-GST service tax payment.

H Ruling

The authority did not provide a substantive ruling on the tax question. Instead, the application was disposed of as withdrawn at the request of the applicant. The applicant requested the withdrawal on the grounds that an advance ruling cannot be sought in respect of transitional matters.

R Reasoning

The applicant appeared for a hearing and was initially directed to revise their application by reframing the questions. Subsequently, the applicant chose not to file a revised application and instead requested to withdraw the matter. The authority accepted this request, noting the applicant's admission that advance rulings are not maintainable for transitional issues. Consequently, the authority disposed of the application as withdrawn without addressing the merits of the tax question.

P Provisions Relied On

Section 97 of CGST Act, 2017

Section 97 of KGST Act, 2017

Rule 104 of CGST Rules, 2017

Rule 104 of KGST Rules, 2017

Section 98(4) of CGST Act, 2017

Section 98(4) of KGST Act, 2017

! For the Practitioner

This order serves as a procedural reminder that the **Advance Ruling mechanism is not the appropriate forum** for resolving disputes or seeking guidance on **transitional matters** arising from the shift from pre-GST regimes. Practitioners should note that the authority will permit the withdrawal of an application if it is acknowledged that the subject matter falls outside the scope of Section 97. This ruling does not provide any guidance on the actual adjustment of pre-GST service tax.

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_09-2019_urbanac_projects_pl.pdf](#)

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