

M/s Zenith Controls & Systems Private Limited

Authority for Advance Ruling — Karnataka

Advance Ruling No. KAR ADRG 11 / 2018 Dated 29th June, 2018

Dated 29.06.2018

Q Questions Before the Authority

- Applicability of GST for slump sale
- GST applicability on the stock which is part of slump sale

F Facts

The Applicant is engaged in the manufacturing and service provision of Attendance Recording Systems and Access Control Systems. The Applicant proposed selling its entire business to M/s Zenith Software Limited, Bengaluru, as a going concern. Prior to the personal hearing, the Applicant submitted a written letter dated 17.04.2018 seeking to withdraw its advance ruling application.

H Ruling

The application filed by the Applicant for advance ruling was **dismissed as withdrawn**. No ruling was rendered on the substantive GST questions raised.

R Reasoning

The Applicant requested permission to withdraw the application for advance ruling vide their letter dated 17.04.2018 before the personal hearing was conducted. Consequently, under Section 98(4) of the CGST Act, 2017 and KGST Act, 2017, the Authority closed the proceedings without adjudicating the merits.

P Provisions Relied On

Section 97 of CGST Act, 2017

Section 98(4) of CGST Act, 2017

Section 98(4) of KGST Act, 2017

Rule 104 of CGST Rules, 2017

Rule 104 of KGST Rules, 2017

! For the Practitioner

This order serves only as a procedural precedent confirming that an advance ruling application can be **dismissed as withdrawn** upon the applicant's request prior to a personal hearing. It provides **no substantive guidance** on the GST treatment of slump sales or transfer of business stock.

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 11.18 dt 29.06.18 zcspl.pdf](#)

Prepared 20-10-2026.

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