

**KARNATAKA APPELLATE AUTHORITY FOR ADVANCE RULING
6TH FLOOR, VANIJYA THERIGE KARYALAYA, KALIDASA ROAD,
GANDHINAGAR, BANGALORE – 560009**

**(Constituted under section 99 of the Karnataka Goods and Services Tax Act, 2017 vide
Government of Karnataka Order No FD 47 CSL 2017, Bangalore, Dated:25-04-2018)**

BEFORE THE BENCH OF

SHRI. D.P.NAGENDRA KUMAR, MEMBER

SHRI. M.S.SRIKAR, MEMBER

ORDER NO.KAR/AAAR/04/2021

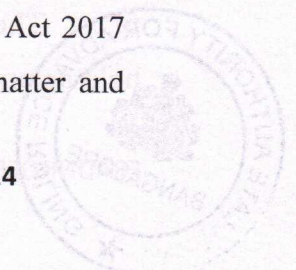
DATE: 22-02-2021

Sl. No	Name and address of the appellant	M/s Fraunhofer-Gesellschaft ZurForderung der angewandtenForschunge.V, Germany – Liason OfficeNo 405-406, Prestige Meridian Towers-II, 30 M.G Road, Bengaluru - 560001
1	GSTIN or User ID	Unregistered 291900000250ARV
2	Advance Ruling Order against which appeal is filed	KAR/ADRG 50/2020 Dated: 8thOct 2020
3	Date of filing appeal	23-11-2020
4	Represented by	Mr M.S Nagaraj, Advocate & Mr Akbar Basha, Chartered Accountant
5	Jurisdictional Authority- Centre	The Commissioner of Central Tax, Bangalore North Commissionerate.
6	Jurisdictional Authority- State	NA
7	Whether payment of fees for filing appeal is discharged. If yes, the amount and challan details	Yes. Challan CIN No SBIN20112900236613 dated 19-11-2020 for Rs 20,000/-.

PROCEEDINGS

(Under Section 101 of the CGST Act, 2017 and the KGST Act, 2017)

At the outset we would like to make it clear that the provisions of CGST, Act 2017 and SGST, Act 2017 are in *parimateria* and have the same provisions in like matter and



differ from each other only on a few specific provisions. Therefore, unless a mention is particularly made to such dissimilar provisions, a reference to the CGST Act would also mean reference to the corresponding similar provisions in the KGST Act.

2. The present appeal has been filed under section 100 of the Central Goods and Service Tax Act 2017 and Karnataka Goods and Service Tax Act 2017 (herein after referred to as CGST Act, 2017 and SGST Act, 2017) by M/s Fraunhofer-Gesellschaft ZurForderung der angewandtenForschunge.V, Germany – Liason Office, No 405-406, Prestige Meridian Towers-II, 30 M.G Road, Bengaluru - 560001(herein after referred to as Appellant) against the Advance Ruling order No. KAR ADRG 50/2020 dated: 8thOct 2020.

Brief Facts of the case:

3. The Appellant is an organisation incorporated in Germany and is engaged in promoting applied research and development for the benefit of industry and society. The Appellant had established a Liason Office in Bengaluru (also referred to as LO or Head Office or HO) which is an extended arm of the Head Office to carry out activities as permitted by the Reserve Bank of India. The Annexure to the RBI permission letter stipulates a number of conditions for establishment of liaison office in India and one such condition is that the liaison office will not generate income in India and will not engage in any trade/commercial activity. The Appellant has also obtained a Chartered Accountant's certificate dated 26-06-2020 affirming that the Appellant had undertaken only those activities that have been specifically permitted by the RBI and had complied with the terms and conditions specified therein. The LO only receives reimbursement of expenses from head office in order to meet its daily expenses in running the LO.

4. In this regard, the Appellant approached the Authority for Advance Ruling (AAR) seeking a ruling on the following question:

“Whether the activities of a liaison office amount to supply of services?”

Whether liaison office is required to be registered under CGST Act?

Whether liaison office is liable to pay GST?”

The AAR vide its order KAR ADRG No 50/2020dated 08thOct 2020

held as under:



“The liaison activities being undertaken by the applicant (LO) in line with the conditions specified by RBI amounts to supply under Section 7 (1) (c) of the CGST Act.

The applicant (LO) is required to be registered under CGST Act.

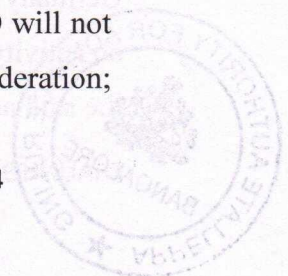
The applicant (LO) is liable to pay GST if the place of supply of services is India.”

6. Aggrieved by the ruling given by the AAR, the Appellant has filed this appeal on the following grounds.

6.1. The Appellant submitted that the lower authority has not taken into consideration the conditions prescribed by the RBI for setting up of the LO in Bengaluru; that one of the conditions laid down by the RBI in its approval dated 11-06-2014 is that the LO will not generate income in India and will not engage in any commercial activity and undertake only permissible activities as mentioned in Schedule II of FEMA Notification No 22/2000-RB dated May 3rd 2000; that as per Para 2 of Annexure I to the RBI permission letter dated 11-06-2014, the LO shall be opened for the purpose of undertaking solely liaison work for the Head Office as mentioned below:

- (i) Representing in India the parent company.
- (ii) Promoting export / import from/to India
- (iii) Promoting technical/financial collaborations between parent/group companies and companies in India.
- (iv) Acting as a communication channel between the parent company and Indian companies.

6.2. They submitted that the RBI has also laid down additional conditions that the LO shall work only for liaison activities and not for any indirect entry into service; that except for the proposed liaison work, the office will not undertake any other activity of trading, commercial or industrial nature nor shall it enter into any business contracts in its name without RBI permission; that no commission/fees will be charged or any other remuneration received/income earned by the office in India for the liaison activities / services rendered by it or otherwise in India; that the entire expenses of the office in India will be met exclusively out of the funds received from abroad through normal banking channels; that the LO will not render any consultancy or any other services directly/indirectly with or without consideration;

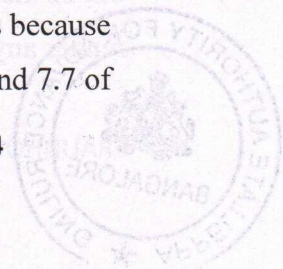


that it will not have any signing/commitment powers, except than those which are required for normal functioning of the office, on behalf of the head office.

6.3. They submitted that the lower authority has completely ignored the fact that the LO of the Company set up in Bengaluru under the permission of the RBI is not a separate or independent entity; that the LO is a geographical extension of the Company with the same legal identity of the Company; that the lower authority has ignored the settled principle that one cannot provide service to self; that this principle was reiterated by the Supreme Court in the case of State of West Bengal vs Calcutta Club Ltd – 2019-TIOL-449-SC-ST LB and it upheld the principle of mutuality for a member's club and this applies to GST law as well.

6.4. They submitted that the LO is established only for establishing a communication channel and does not undertake any business activity; that the Appellant is neither a branch office nor a project office of the Company; that the Appellant is maintaining the LO with its own employees as permitted by the RBI; that the LO not having an independent identity, not carrying out any business or commercial activity and not earning any income in India cannot be said to 'supply' any goods or services or both for a consideration; that it cannot also be said that the Appellant has made any supply of goods or services to itself. They further submitted that there is no supply of goods or services between the Company in Germany and the Appellant in Bangalore; that the Appellant is not engaged in any activity or transactions with any person in India in the course of furtherance of business; that the RBI specifically prohibits the Appellant to undertake any activity of trading, commercial or industrial nature or enter into any business contracts in its name without RBI permission; therefore, the LO undertaking its role as a communication channel between the Company and the businesses in India by employing its own personnel is not a 'supply' of service.

6.5. They submitted that when there is no supply of goods or services in the course of furtherance of business either between the Company in Germany and the LO in India or between the LO and other companies or businesses in India, there is no 'supply' of service and the question of 'supply' with or without consideration does not arise; that when there is no transaction or supply in the course or furtherance of business between the Company in Germany and the LO, the activity of the Company through its employees cannot be said to be an activity or transaction in connection with or incidental or ancillary to the business because the said activity would once again become self-supply; that the findings in para 7.6 and 7.7 of



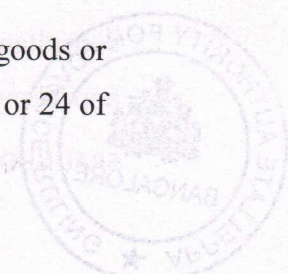
the impugned order and the reference to Para 2 of Schedule I of the CGST Act is incorrect in law.

6.6. They submitted that the establishments in two or more States or UTs shall be treated as establishment of distinct persons only when person who has obtained or is required to obtain registration in a State or UT in respect of an establishment, has an establishment in another State or UT; that this is not relevant to the facts of this case since the LO is only in Bangalore, Karnataka State and in no other State or UT. They further submitted that the amount received by the LO from its HO is towards salary rent, security, electricity, travelling, etc as the LO does not have any other source of income. Mere reimbursement of expenses cannot be termed as consideration; that mere reimbursement of expenses by the Company to the LO cannot be stretched to be covered under Schedule I and treat the same as coming within the meaning of supply; that the presence of two distinct persons is an essential element of 'supply' as defined in Section 7 of the CGST Act; that in the absence of existence of two persons, levy under GST fails.

6.7. The Appellant submitted that when the GST law does not recognise LO as a person, reference has to be made to the Companies Act, 2013 or FEMA regulations to arrive at a conclusion; that when the Companies Act, 2013 registers the LO as part of foreign company and there exists employer and employee relationship between the LO and its employees at LO, the LO cannot be treated as an independent artificial person. They submitted that when the impugned order has acknowledged that the activity of the LO is not covered under clause (a) of the definition of business under Section 2(17) of the CGST Act, then it cannot be covered under clause (b) as well as the activities covered under clause (b) should be incidental or ancillary to activities covered under clause (a); that the lower Authority is not correct in holding that the activities of the employees of LO fall under clause (b) of the definition of business. They also submitted that the Company and the LO are not two distinct persons as held by the lower authority; that the LO and HO are not associated in the business of one another and cannot be said to be related persons or establishments of distinct persons; that the LO is working as employee of HO and the activities of LO are not covered under the definition of supply.

6.8. They submitted that the LO is not engaged in making any taxable supply of goods or services and therefore there is no requirement to obtain registration under Section 22 or 24 of

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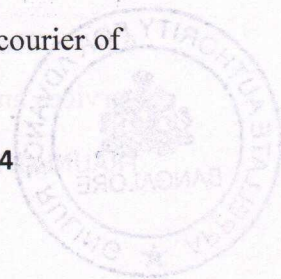


the CGST Act; that when the appellant is not permitted to carry out any trade /commerce or business by the RBI, the appellant cannot be said to carry out supply of goods or services in the course of inter-state trade or commerce; that when the definition of supply itself is not fulfilled, in terms of Section 23(1) of the CGST act, appellant is not required to pay tax and therefore the appellant is not required to register under GST; that therefore, the fulfilment of the criteria for export of service is of no consequence in the present case. They also submitted that in terms of the Companies Act there is no separate registration for the LO and the Appellant is registered in the name of the Company, which clearly shows that the LO does not have an independent existence of its own. Therefore, in terms of Section 23(1) of the CGST Act, the appellant is not required to register under GST law.

6.9. They also submitted that they cannot be an intermediary as they are not an independent entity; that they have already provided Chartered Accountant's certificate to confirm that the LO did not carry out trade, business, commerce; that the impugned order does not bring on record why the CA certificate submitted by the Appellant should be ignored. In this regard, they placed reliance on the CESTAT decision in the case of Indian Oil Corporation Ltd vs CCE 2019 (370) ELT 487 (Tri-Ahmd) wherein it was held that in order to discard evidence, the Revenue should establish that the evidences are not appropriate or incorrect or false or the counter evidence to discard the Appellant's evidence should have been produced.

6.10. They also placed reliance on decisions of the AAR of other States given in the case of Takko Holding GmbH and HabufaMeubelen B.V which were rendered on identical set of facts; that in the above rulings, the Authorities held that the liaison activities being undertaken by the applicant being strictly in line with the conditions specified by the RBI permission does not amount to supply under GST; that the reimbursement of expenses and salary paid by the Head Office to the liaison office is not liable to GST as no consideration for any services is being charged by the liaison office. In view of the above, the Appellant submitted that the impugned order in their case is liable to be set aside.

6.11. The Appellant also made an application for condonation of 4 days delay in filing this appeal on the grounds that due to the ongoing pandemic, the appellant as well as the consultants were not visiting the office premises and therefore there was a delay in courier of appeal memorandum and the documents for filing of the appeal.

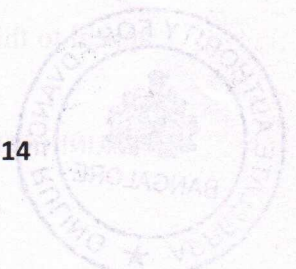


PERSONAL HEARING

7. The appellant was called for a virtual hearing on 14th December 20 but the same was adjourned to 7th January 2021 at the request of the Appellant. The hearing was conducted on 7th January 2021 on the Webex platform following the guidelines issued by the CBIC vide Instruction F.No 390/Misc/3/2019-JC dated 21st August 2020. The Appellant was represented by their Advocate Mr M.S Nagaraj and Mr Akbar Pasha, Chartered Accountant.

7.1. The authorised representative explained the facts of the case and the questions on which a ruling was sought as well as the conclusions arrived at by the lower Authority. He submitted that the liaison office is set up after obtaining the permission from the RBI; that one of the conditions prescribed by the RBI for setting up a liaison office in Bangalore is that the liaison office will not generate income in India and will not engage in any trade/commercial activity. Further, the additional condition stipulated by RBI is that the liaison office shall work only for liaison activities and not for any indirect entry into service. It shall also not enter into any business contracts in its name without RBI permission. The entire expenses of the office in India shall be met exclusively out of the funds received from abroad through normal banking channels. The liaison office is not a separate or independent entity. It is merely a geographical extension of the Company. He submitted that all the above facts have been ignored by the lower authority.

7.2. He stressed on the fact that the liaison office is established only for establishing a communication channel and does not undertake any business activity. It is not a branch office or a project office. There is no supply of goods or services between the Company in Germany and the Appellant in India. The liaison office of the Company undertaking its role as a communication channel between the company and the business in India by employing its own personnel is not a “supply” in terms of Section 7 of the CGST Act; that the amount received by the liaison office from the HO is towards salary, rent, security, electricity, travelling, etc, as the liaison office does not have any source of income. Mere reimbursement of expenses cannot be termed as consideration bringing it within the ambit of supply.



7.3. He also submitted that the presence of two distinct persons is an essential element for 'supply' under GST. The liaison office is not an independent artificial person. It is registered in the name of the Company and does not have a separate existence in law. The liaison office and the HO are not related or distinct persons but working as employees of HO. Therefore, the activities of the liaison office are not covered under the definition of supply. He drew attention to the lower Authority's finding that the activities of the liaison office fall under clause (b) of the definition of "business" and not under clause (a). In this regard he submitted that the activities covered under clause (b) should be incidental or ancillary to activities covered under clause (a); that when the Authority admits that the activity of the liaison office is not covered under clause (a) it cannot be covered under clause (b) as well.

7.4. He also submitted that the Appellant is not required to register itself under Sections 22 or 24 of the CGST Act since they are not affecting any supplies of goods or services; that the liaison office has not been permitted by RBI to carry out any trade/commerce or business. He drew attention to the rulings given by the Advance ruling Authorities in the states of Rajasthan and Tamil Nadu wherein on the same issue it has been held that the liaison offices are not required to register and pay GST. The Advocate also placed on record that if it is held that the liaison office in Karnataka is required to register and pay GST on the funds received from the Head Office in Germany to run the liaison office, then it will not be economically viable to have a liaison office in Karnataka. He prayed that in the interest of uniformity in practice, the lower Authority's order may be set aside.

DISCUSSIONS AND FINDINGS

8. We have gone through the records of the case and considered the submissions made by the Appellant in their grounds of appeal as well as the submissions made at the time of personal hearing.

9. The Appellant has sought for condonation of delay of 4 days in filing the present appeal citing the reason of the pandemic. In terms of Section 100(2) of the CGST Act, every appeal to this Authority should be filed within a period of 30 days from the date on which the



Advance Ruling order is communicated to the aggrieved party. The proviso to Section 100(2) empowers this Authority to condone the delay in filing the appeal by another period of 30 days. In this case, the Appellant has filed the appeal on the 23-11-2020 after a delay of 4 days from the due date for filing appeal. Considering the submissions made by the Appellant, the delay in filing the appeal is hereby condoned in exercise of the power vested in terms of the proviso to Section 100(2) of the CGST Act.

10. The core issue before us is whether the activities of the Liaison Office will amount to a supply in terms of the GST law and whether such liaison office is liable to be registered for payment of GST. Establishment of a liaison office in India by foreign entities is regulated in terms of Section 6(6) of the Foreign Exchange Management Act (FEMA), 1999. The FEMA defines Liaison Office as "a place of business to act as a channel of communication between the Principal place of business or Head Office by whatever name called and entities in India but which does not undertake any commercial / trading / industrial activity, directly or indirectly, and maintains itself out of inward remittances received from abroad through normal banking channel". A body corporate incorporated outside India (including a firm or other association of individuals) desirous of opening a liaison office in India has to obtain permission from the Reserve Bank of India under the provisions of FEMA, 1999.

11. In this case, the Appellant has been granted permission by RBI vide letter dated 11-06-2014 to act as a liaison office for its Head office in Germany. We find from the records that the parent company in Germany is engaged in promoting applied research and development for the benefit of industry and society. The RBI permission has been obtained to set up a liaison office in Bangalore. As per the RBI permission, the liaison office shall undertake only permissible activities as mentioned in Schedule II of FEMA Notification No 22/2000 RB dated 3rd May 2000 as amended. The activities permitted as per the said Schedule II of FEMA regulation is as follows:

- Representing in India the parent company.
- Promoting export / import from / to India.
- Promoting technical/financial collaborations between parent/group companies and companies in India.
- Acting as a communication channel between the parent company and Indian companies.

The RBI permission is subject to the condition that the liaison office will not generate income in India and will not engage in any trade/commercial activity. Annexure I to the RBI



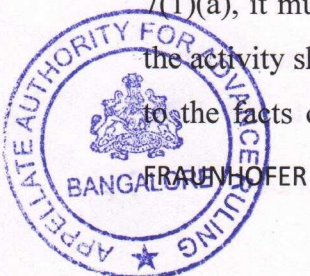
permission dated 11-06-2014 lists out the terms and conditions for approval of establishing the liaison office in India. Clause 5 of the Annexure I states that except for the liaison work, the office in India shall not undertake any activity of a trading, commercial or industrial nature nor shall it enter into any business contracts in its own name without RBI permission. As per clause 6 of the said Annexure, no commission/fees shall be charged or any other remuneration received / income earned by the office in India for the liaison activities/services rendered by it or otherwise in India. As per clause 7, the entire expenses of the office in India will be met exclusively out of the funds received from abroad through normal banking channels. Further, clause 12 of Annexure I to the RBI letter dated 11-06-2014 lays down the condition that the liaison office in India will not render any consultancy or any other services directly/indirectly with or without any consideration. Clause 13 of the said Annexure mandates that the liaison office will not have signing / commitment powers, except than those which are required for normal functioning of the office, on behalf of the Head office. Clause 14 of the Annexure permits the liaison office to maintain only one bank account at any given point of time, with the designated Authorised Dealer category / Bank in India and permits only the following credits and debits to be made from the account:

Credits:

- 1) Funds received from Head Office through normal banking channels for meeting the expenses of the office.
- 2) Refund of security deposits, paid from LO account or directly by the Head Office through normal banking channels.
- 3) Refund of taxes, duties, etc received from tax authorities paid from LO bank account.
- 4) Sale proceeds of assets of the LO where the assets are disposed of at a price equal to or less than the book value as on date of sale, supported by a valuer's / CA's certificate.

Debits: Only for meeting the local expenses of the office.

12. The liability to GST arises when there is a supply of either goods or services or both. According to Section 7(1)(a) of CGST Act, 2017, the expression "supply" includes all forms of supply of goods or services or both such as sale, transfer, barter, exchange, licence, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business. For an activity to be termed as a 'supply' within the ambit of Section 7(1)(a), it must be an activity which is done by (i) a person, (ii) for a consideration and (iii) the activity should be in the course or furtherance of business. Applying the above parameters to the facts of this case, we must see whether the Appellant's liaison office in India is a



'person' who is performing an activity 'for a consideration' which is in 'the course or furtherance of business'. We find that the RBI and FEMA regulations permits the Liaison Office in India to operate entirely out of the inward remittances received from its Head Office in Germany. The liaison office is not allowed to undertake any business activity in India or enter into any business contracts in its name or work for any indirect entry into services and cannot earn any income in India either by way of commission/fee or any remuneration. It is allowed to undertake only liaison activities, i.e. it can act as a channel of communication between the Head Office in Germany and parties in India. The inward remittance in foreign exchange received by the liaison office from its head office for maintaining the office in India cannot be termed as a consideration for the liaison activity. This removes the coverage of the activities of the liaison office from the scope of Section 7(1)(a) of the CGST Act.

13. The concept of supply under GST also includes within its scope certain activities specified in Schedule I of the CGST Act which are made or agreed to be made without a consideration. One such activity which is specified in clause 2 of Schedule I is the supply of goods or services or both between related persons or between distinct persons as defined in Section 25 of the CGST Act, when made in the course or furtherance of business. The lower Authority has held that the liaison office and its head office in Germany are deemed to be related persons in terms of clause (c) of Explanation to Section 15 of the CGST Act. The Explanation to Section 15 of the CGST Act, 2017 which defines 'related person' is reproduced below:

'Explanation. - For the purposes of this Act, -

(a) persons shall be deemed to be "related persons" if -

- (i) such persons are officers or directors of one another's businesses;*
- (ii) such persons are legally recognized partners in business;*
- (iii) such persons are employer and employee;*
- (iv) any person directly or indirectly owns, controls or holds twenty-five per cent. or more of the outstanding voting stock or shares of both of them;*
- (v) one of them directly or indirectly controls the other;*
- (vi) both of them are directly or indirectly controlled by a third person;*
- (vii) together they directly or indirectly control a third person; or*



(viii) they are members of the same family;

(b) The term "person" also includes legal persons;

(c) Persons who are associated in the business of one another in that one is the sole agent or sole distributor or sole concessionaire, howsoever described, of the other, shall be deemed to be related.

14. Form the above, it is evident that there must be two 'persons' who can be considered as related persons. The term 'person' is defined in Section 2(84) of the CGST Act to mean:

(a) an individual;

(b) a Hindu Undivided Family;

(c) a company;

(d) a firm;

(e) a Limited Liability Partnership;

(f) an association of persons or a body of individuals, whether incorporated or not, in India or outside India;

(g) any corporation established by or under any Central Act, State Act or Provincial Act or a Government company as defined in clause (45) of section 2 of the Companies Act, 2013;

(h) any body corporate incorporated by or under the laws of a country outside India;

(i) a co-operative society registered under any law relating to co-operative societies;

(j) a local authority;

(k) Central Government or a State Government;

(l) society as defined under the Societies Registration Act, 1860;

(m) trust; and

(n) every artificial juridical person, not falling within any of the above;

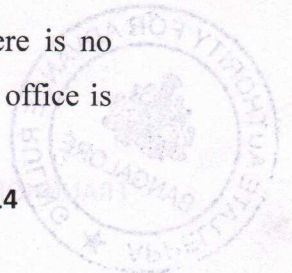
15. The Appellant's Head office in Germany is no doubt a 'person' by virtue of clause (h) of Section 2(84) of the CGST Act. However, the liaison office is not recognised as a separate legal entity in India. Under the Companies Act, 2013, every foreign entity establishing its place of business in India by way of a liaison office shall be treated as a foreign company as



defined under Section 2(42) of the Companies Act, 2013. The liaison office is registered with the Registrar of Companies in the same name as the parent foreign company. It does not have a separate legal existence in law. The liaison office can at best be a geographical extension of the parent Company in Germany having the same legal identity as the parent company. As already mentioned earlier, the concept of related person arises only when there are two 'persons' in existence as per law. In this case, there is only one legal entity i.e the company in Germany and the liaison office in India is only an extension of the foreign company having no separate identity in India. We disagree with the findings of the lower authority that the liaison office is an 'artificial juridical person' and that the business conducted by it comes within the purview of the definition of business stated in Section 2(17) of the CGST Act. Artificial juridical persons are not natural persons but separate entities under law. As observed by us, the liaison office is not a separate entity under law. It is merely an extension of the parent company in Germany. When the liaison office is not a 'person' recognised as per law, the question of being a related person to the parent company does not arise. Thus, the finding of the lower Authority that the parent Company in Germany and the Appellant liaison office in India are deemed to be related persons is not correct.

16. Since the parent company in Germany and the Appellant in India cannot be treated as separate persons but as one legal entity, the liaison activity performed by the Appellant for the parent company is in the nature of a service rendered to self. A service rendered to oneself does not come within the purview of 'supply' under GST. Therefore, we hold that the activities of the Appellant as a liaison office does not amount to a supply of service. The activities of the liaison office are not a 'supply' under Section 7(1)(a) of the CGST Act and will also not be covered under the ambit of clause 2 of Schedule I of the said Act.

17. As regards the requirement of registration under GST, Section 22 of the CGST Act mandates that every supplier who makes a taxable supply of goods or services or both, whose aggregate turnover in a financial year exceeds Rs 20 lakhs is required to be registered in the State from where he makes the taxable supply. The term 'taxable supply' is defined in Section 2(108) of the CGST Act to mean a "supply of goods or services or both which is leviable to tax under this Act". We have already held that the activities of the liaison office do not amount to a 'supply' under GST. Hence, there is no taxable supply and there is no requirement for obtaining a GST registration or payment of GST. When the liaison office is



not required to be registered under GST, the question of whether they are a distinct person or establishment of distinct person is irrelevant.

18. In view of the above discussion, we pass the following order

ORDER

We set aside the advance ruling No KAR ADRG 50/2020 dated 08-10-2020 and answer the questions raised by the Appellant in the original advance ruling application and in this appeal, as follows:

1. The activities of the liaison office do not amount to supply of services.
2. The liaison office is not required to be registered under GST as there is no taxable supply.
3. The liaison office is not liable to pay GST.

The appeal filed by M/s Fraunhofer-Gesellschaft ZurForderung der angewandtenForschunge.V, Germany – Liason Office, No 405-406, Prestige Meridian Towers-II, 30 M.G Road, Bengaluru - 560001 is disposed off on the above terms.


(D.P.NAGENDRAKUMAR)
Member

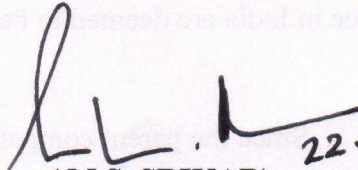
Karnataka Appellate Authority
for Advance Ruling
Member

To, Appellate Authority for Advance Ruling

The Appellant

Copy to

1. The Member (Central), Advance Ruling Authority, Karnataka.
2. The Member (State), Advance Ruling Authority, Karnataka
3. The Commissioner of Central Tax, Bangalore North Commissionerate
4. The Commissioner of Commercial Taxes, Karnataka, Bangalore
5. Office folder


(M.S. SRIKAR)
Member

Karnataka Appellate Authority
for Advance Ruling
Member

Appellate Authority for Advance Ruling

