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/03/2021 **DATE:02-02-2021**

Sl. No	Name and address of the appellant	M/s Yulu Bikes Pvt Ltd, Villa 119, Adarsh Palm Retreat, Devarabeesanahalli, Bellandur, Bangalore 560103
1	GSTIN or User ID	29AAACY9154A1Z9
2	Advance Ruling Order against which appeal is filed	KAR/ADRG 49/2020 Dated: 13thOctober 2020
3	Date of filing appeal	11-11-2020
4	Represented by	Mr G. Shivadass, Senior Advocate& Mr Harish Bindumadhavan, Advocate
5	Jurisdictional Authority- Centre	The Principal Commissioner of Central Tax, Bangalore East Commissionerate.
6	Jurisdictional Authority- State	LGSTO 015, Bangalore
7	Whether payment of fees for filing appeal is discharged. If yes, the amount and challan details	Yes. Challan CIN No SBIN20112900090263 dated 10-11-2020 for Rs 20,000/-.

PROCEEDINGS

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

1. 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 Yulu Bikes Pvt Ltd, Villa 119, Adarsh Palm Retreat, Devarabeesanahalli, Bellandur, Bangalore 560103(herein after referred to as Appellant) against the Advance Ruling order No. KAR ADRG 49/2020 dated: 13thOctober 2020.

Brief Facts of the case:

3. The Appellant is engaged in renting of vehicles like e-bikes (Miracle), bicycles (Move) in Bengaluru, Karnataka through a technology driven mobility platform. They enter into contract/agreement with the customers with regard to usage / renting of the e-bikes (Miracle), bicycles (Move) and charge based on the time of usage of such vehicles. The Appellant is charging GST at 18% on the renting of e-bikes Miracle and Move under HSN Code 9966. The Appellant was of the understanding that the services of renting of e-bikes to customers would be more correctly classifiable under HSN Code 9973 as "Leasing or rental services without operator".

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

> *"Whether renting of e-bikes(Miracle), bicycles(Move) without operator can be classified under the SAC 9973 – Leasing or rental services without operator - Sl.No.17 (viia) of Notification No.11/2017 Central Tax (Rate) dated 28th June 2017 as amended?"*

5. The AAR vide its order KAR ADRG No 49/2020dated 13thOctober 2020held as under:

> *"Renting of e-bikes/bicycles without operator cannot be classified under SAC 9973 – Leasing or rental services without operator and Sl.no.17(viia) of Notification no.11/2017 CT(R) dated 28th June 2017 as amended is not applicable to the instant case."*

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 prior to October 1st 2019, in the scheme of classification of services notified vide Rate Notification No 11/2017 CT(R) dated 28-06-2017, there were two categories of headings which related to the supply made by them viz; Heading 9966 – Rental services of transport vehicles with or without operators and Heading 9973 – Leasing or rental services with or without operator; that they classified their supply under HSN 9966 as rental services of transport vehicles with or without operators and were charging GST at 18% in terms of Sl.No 10(iii) of Notf No 11/2017 CT (R) dt 28-06-2017; that with effect from 1st October 2019, Notf No 11/2017 CT (R) was amended vide Notf No 20/2019 CT (R) dated 30th Sept 2019 and Headings 9966 and 9973 were amended as follows:

Sl.No	Chapter, Section or Heading	Description of service	Rate (per cent)
10	Heading 9966 – Rental services of transport vehicles with operators	(iii) Rental services of transport vehicles with operators, other than (i) and (ii) above	9
17	Heading 9973 – Leasing or rental services without operator	(viia) Leasing or renting of goods	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods.

6.2. The Appellant also submitted that even the explanatory notes were amended to reflect the above amendments; that by the above amendment, the government clarified that the Heading 9966 covers "Rental services of transport vehicles with operators" and Heading 9973 covers "Leasing or rental services without operator". Hence the impugned order has erred in holding that Notification No 11/2017 CT (R) dated 28-06-2017 can only prescribe the rates of tax in the context of GST law. They also referred to the minutes of the 37th GST Council meeting wherein in para 37(B)(xix) it was stated as follows:

In respect of SL.No 20 of Annexure IV, the Council recommended to amend and correct the classification entries under Notification No 11/2017 CT (R) dated June 26, 2017 with consequent changes in scheme of classification annexed to the said notification so as to align the scheme of classification

under GST with the United Nation's Central Product Classification (UNCPC) as proposed and enclosed at 'Enclosure 2 & Enclosure 3' of Annexure IV, Agenda 8.

6.3. The Appellant submitted that the impugned order has failed to pass any finding on the fact that the Appellant rents out its vehicles without an operator; that the impugned order has merely relied on the preface of the explanatory notes, without reading the actual notes to HSN 9966 and 9973 which further confirm the above clarificatory amendment; that post 1st October 2019, the explanatory notes to Heading 9973 states that this heading includes rental or operational leasing of machinery and equipment and personal and household goods, without operator; that the explanatory notes to HSN 9973 uses the word "includes" which is an expansive word; that it is a settled position of law that the word 'includes' is very generally used in interpretation clauses in order to enlarge the meaning of words or phrases occurring in the body of the statute. They relied on the Supreme Court Larger Bench decision in the case of RamalaSahkariChini Mills Ltd, U.P vs CCE Meerut-I reported in 2016-TIOL-20-SC-CX-LB in this regard. They submitted that e-bikes and bicycles rented out by them to their customers are essentially 'goods' which are movable property and are goods included in HSN 9973, specifically under Sl.No 17(viia) which reads as "Leasing or renting of goods". Therefore, they submitted that supplying renting services in respect of e-bikes and bicycles, without operators is appropriately classifiable under HSN 9973 with effect from 1st October 2019, owing to the amendment made to the explanatory notes and rate notification. They submitted that the impugned order has failed to consider the amendments but limited its finding to the pre-amendment HSN Headings which is erroneous.

6.4. The Appellant further submitted that the impugned order has erred in recording that "the specific description is preferred to general one as per the Explanatory Notes and hence we conclude that applicant's activity is classifiable under Heading 9966"; that with effect from 1st October 2019, HSN 9966 no longer covers renting of transport vehicles without an operator; that the most specific entry that covers the Appellant's services is HSN 9973, leasing or renting of goods; that when the HSN heading itself is amended, the Appellant cannot continue to classify its services under HSN 9966 since their services are supplied without an operator; that by removing the words "or without" from 9966, effectively certain services which were previously covered under this heading have been taken out; that if the classification under HSN 9966 is continued to be adopted, then the amendment notification would be rendered wholly redundant which is not the intention of the law.

6.5. Since they have established that renting of vehicles without operator is a supply of service classifiable under HSN 9973, specifically under Sl.No 17(viia), the rate of tax would be the same rate as applicable on supply of like goods involving transfer of title in goods. With regard to the rate of goods, the same has been notified vide Notification No 01/2017 CT (R) dated 28-06-2017 as follows:

For Miracle (e-bikes)

Schedule I – 2.5%

Sl.No	Chapter/Heading/Sub-Heading/Tariff Item	Description of goods	Amended Notification
242A	87	Electrically operated vehicles, including two and three wheeled electric vehicles. Explanation: For the purpose of this entry "Electrically operated vehicles" means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E-bicycles.	Notification 01/2017 CT (R) dated 28-06-2017 as amended by Notification No 12/2019 CT (R) dated 31-07-2019.

For Move (bicycles)

Schedule II – 6%

Sl.No	Chapter/Heading/Sub-Heading/Tariff Item	Description of goods	Amended Notification
208	8712	Bicycles and other cycles (including delivery tricycles), not motorized	Notification 01/2017 CT (R) dated 28-06-2017.

6.6. In view of the above, the Appellant submitted that the rate of tax for renting of vehicles would be applied as the same rate applicable to the respective vehicles as mentioned above viz. 5% for electric vehicles (e-bikes i.e Miracle) and 12% for bicycles (Move). They prayed that the ruling given by the lower Authority may be set aside.

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PERSONAL HEARING

7. The appellant was called for a virtual hearing on 14th December 2020 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 Mr G. Shivadass, Senior Advocate and Mr Harish Bindumadhavan, Advocate.

7.1. Mr G Shivadass, Senior Advocate explained the activity undertaken by the Appellant which is renting of e-vehicles and submitted that the dispute is whether, post the amendment Notf No 20/2019 CT (R) dt 30-09-2019 with effect from 1st October 2019, the said activity will be classifiable under Heading 9966 or 9973 of the Scheme of classification of services. He submitted that prior to the amendment to the rate notification and to the scheme of classification of services, the Appellant was classifying their activity under Heading 9966 and paying tax at 18% GST. However, post the amendment, their activity which is without operator, will fall under the purview of Heading 9973 and they will be liable to pay tax in terms of the entry Sl.No 17(iii) of rate Notf No 11/2017 CT (R) dt 28-06-2017 as amended wherein the rate of tax as applicable to the supply of like goods involving transfer in title of goods will apply.

7.2. He drew attention to the amendment notification as well as to Note 3 of the Preface to the Explanatory Notes of the Scheme of classification of services and submitted that the heading which is more specific to their activity will be applicable to them; that Heading 9973 which covers renting of goods "without operator" is the specific entry which covers their activity. He submitted that the ruling of the lower Authority has failed to consider the amendments made to the Explanatory notes whereby Heading 9966 applies only to renting / leasing of transport vehicles 'with operator' and Heading 9973 applies to renting / leasing of goods "without operator"; that in their case since the e-vehicles being goods are rented without operator and hence, by applying the principle of Note 3 of the Explanatory Notes, the specific Heading 9973 will be applicable to them.

7.3. As regards the rate of tax, the Advocate submitted that renting the e-vehicles without operator to their customers would get covered specifically under Sl. No. 17(iii) of Notf No 11/2017 CT (R) as amended which reads as under *"iii) Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other*

valuable consideration." He relied on the Supreme Court decision in BSNL case which laid down the attributes to consider a transaction as having the transfer of the right to use the goods, and submitted that in their case, all the attributes have been satisfied and hence they are specifically covered under Sl.No 17(iii) of the rate Notf 11/2017 as amended. He also relied on the Supreme Court decision in the case of Great Eastern Shipping which laid down the same principle as in the BSNL case. He also drew attention to the clauses of the Appellant's User Agreement to substantiate that there is a transfer in the right to use the e vehicles.

7.4. Alternatively, he submitted that even if entry Sl.No 17(iii) is not applicable to them, they will still get covered under Sl.No 17(viia) and not 17(viii) and will still be liable to pay tax at the rate of tax applicable to the supply of like goods. In view of the above submissions, he prayed that the impugned order 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 is engaged in renting of e-bikes (Miracle) and bicycles (Move) in Bangalore through a technology driven mobility platform. The rider who desires to rent a vehicle (either e-bike or bicycle) from the Appellant has to enter into a user agreement and the rider is charged based on the time of usage of such vehicles. The e-bike Miracle is powered by IoT technology whereas the bicycle Move is powered by GPS, GPRS and Bluetooth technologies. The rider is the sole operator of the vehicle whether it is the e-bike or bicycle.With the onset of GST, the Appellant was paying tax on the services of renting of such vehicles by classifying the same under HSN 9966 which applied to "Rental services of transport vehicles with or without operators". Consequent to the amendment which was brought about vide Notification No 20/2019 CT (R) dated 30th September 2019,wherein the description of services under Heading 9966 and 9973 of the Scheme of classification of services annexed to Notification No 11/2017 CT (R) dt 28-06-2017 was changed, the Appellant sought for a ruling whether the service of renting vehicles (e-bike Miracle and bicycle Move) without operator would merit classification under Heading 9973 and be liable

to tax in terms of Sl.No 17(viia) of the rate Notification No 11/2017 CT (R). The lower Authority gave a ruling in the negative and held that the amendment notification 20/2019 CT (R) dt 30th Sept 2019 only amended the rate of tax for services covered under Heading 9973 but did not amend the classification of the service. The lower Authority held that the said amendment is irrelevant in their case. It is against this ruling that the Appellant is before us.

10. The Government notified the rate of GST for supply of services vide Notification No 11/2017 CT (R) dated 28-06-2017. The explanation at Para 4 (ii) of the said notification states that for the purpose of this notification reference to "Chapter", "Section" or "Heading", wherever they occur, unless the context otherwise requires, shall mean respectively as "Chapter, "Section" and "Heading" in the annexed scheme of classification of services. The annexed scheme of classification of services is part of the rate notification. The Scheme of Classification of Services adopted for the purposes of GST is a modified version of the United Nations Central Product Classification (UNCPC). The entry Sl.Nos 119 to 124 of the said Annexure covers the group of services under Heading 9966 relating to **"Rental services of transport vehicles with or without operators".**The entry Sl.Nos 232 to 259 covers the group of services under Heading 9973 relating to **"Leasing or rental services with or without operator".**As can be seen, both the Headings i.e 9966 and 9973 cover rental services with or without operators. The GST Council in their 37th meeting held on 20th Sept 2019 examined a proposal made by the Fitment Committee to issue a clarification regarding the scope of entries 9966 and 9973. It was brought to the notice of the Council that the description of services under the above two headings in the GST scheme of classification did not match with the description of services under UNCPC and accordingly, the Fitment Committee proposed certain changes. It was made clear by the Fitment Committee that the recommended changes would not result in change in the tax rate but would only align the classification and reduce disputes. The GST Council recommended to amend and correct the classification entries under Notification No 11/2017-CT (Rate) dtd 28.06.2017 with consequent change in scheme of classification annexed to the said notification so as to align the scheme of classification under GST with the UNCPC. This is recorded in the minutes of the 37th meeting of the Council.

11. To give effect to the above recommendation of the GST Council, Notification No 20/2019 CT (R) dated 30th Sept 2019 was issued whereby, the description under Heading 9966 at Sl.No 119 to 124 of the Scheme of classification of services annexed to the rate

notification, was amended to read as **"Rental services of transport vehicles with operators".** Similarly, the description under Heading 9973 at Sl.No 232 to 240 of the Scheme of classification of services, was amended to read as **"Leasing or rental services without operator".** The above amendment makes it clear that only renting of transport vehicles 'with operator' will be classified under Heading 9966. In the Appellant's case there is no doubt that the renting of e-bikes and bicycles is without an operator. Therefore, the renting service supplied by the Appellant cannot be covered under Heading 9966.

12. The Heading 9973,post the amendment, covers all leasing and rental services without an operator. The explanatory notes to the scheme of classification of services states that the Heading 9973 includes rental or operational leasing of machinery and equipment and personal and household goods, without operator. Admittedly there is no mention of transport vehicle in Heading 9973. However, the use of the word 'includes' in the explanatory notes to Heading 9973 implies that a wider meaning can be given to the scope of the said Heading and hence renting of all goods without an operator would get covered under the ambit of this heading. The e-bikes and bicycle rented out by the Appellant are essentially "goods" as they are movable property. Although Heading 9966 is specific to renting of transport vehicles, we cannot ignore the fact that the heading is specific only to renting of transport vehicles with an operator. Classifying the Appellant's activity under Heading 9966 especially when their vehicles are rented without an operator, would not be correct. The more specific heading would be renting of goods without operator. Therefore, we hold that the service of renting of e-bikes and bicycles by the Appellant without an operator is classifiable under Heading 9973.We disagree with the finding of the lower Authority that the amendment notification No 20/2019 CT (R) is only an amendment to the GST rate but not to the classification of goods. The lower Authority seems to have overlooked clause (iv) of the amendment notification which clearly amends the Scheme of classification of services annexed to the rate Notf 11/2017 CT (R). Therefore, while the renting service supplied by the Appellant would be classifiable under Heading 9966 upto 30th Sept 2019, the classification changes to Heading 9973 with effect from 1st October 2019 consequent to the issue of Notification No 20/2019 CT (R).

13. As regard the rate of tax, we find that, the Appellant had initially claimed before the lower Authority that their services would be taxable under entry Sl.No 17 (viia) of rate notification No 11/2017 CT (R). However, in their submissions before us they have put forth

their claim that the appropriate rate of tax in their case is as per entry Sl.No 17(iii) of the said rate notification. Alternatively, they claim that, if Sl.No 17(iii) is not applicable, then they get covered under Sl.No 17(viia). For ease of reference, the relevant entry Sl.No 17 of Notification No 11/2017 CT (R) dt 28-06-2017 as amended by Notification No 20/2019 CT (R) dated 30-09-2019 is reproduced below:

Sl. No	Chapter, Section or Heading	Description of service	Rate per cent	Condition
17	Heading 9973 (Leasing or rental services without operator)	(i) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right in respect of goods other than Information Technology software.	6	-
		(ii) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right in respect of Information Technology software. [Please refer to Explanation no. (v)]	9	-
		(iii) Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.	Same rate of central tax as on supply of like goods involving transfer of title in goods	-
		(iv) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.	Same rate of central tax as on supply of like goods involving transfer of title in goods	
		[(vi) Leasing of motor vehicles purchased and leased prior to 1st July 2017	65 per cent. of the rate of central tax as applicable on supply of like goods involving	-

			transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1 st July, 2020.	
		(viia) Leasing or renting of goods	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods.	-
		(viii) Leasing or rental services, without operator, other than (i), (ii), (iii), (iv), (vi), and (viia) above.]	9	-

14. The entry Sl.No 17(iii) applies when there is a transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration. Transfer of right to use goods is a well-recognized constitutional and legal concept. Every transfer of goods on lease, license or hiring basis does not result in transfer of right to use goods. The transfer of the right to use any goods is treated as a 'deemed sale' under Article 366(29-A)(d) of the Constitution of India.The applicability of Article 366(29A)(d) was discussed at length by the Supreme Court in the case of *Bharat Sanchar Nigam Limited and Another* v. *Union of India and Others* [2006 (3) SCC (1) = 2006 (2) S.T.R. 161 (S.C.)] (*"BSNL"*). In *BSNL,* the Supreme Court held that the purpose of Article 366(29A)(d) was to levy tax on those transactions where there was a "transfer of the right to use any goods" to the purchaser, instead of passing the title or ownership of the goods. Thus, by a fiction of law, these transactions were now treated as 'sale'. Elucidating on the "transfer of the right to use any goods", the Hon'ble Supreme Court held as follows:

> *"97. To constitute a transaction for the transfer of the right to use the goods, the transaction must have the following attributes :*

(a) there must be goods available for delivery;

(b) there must be a consensus ad idem as to the identity of the goods;

(c) the transferee should have a legal right to use the goods - consequently all legal consequences of such use including any permissions or licenses required therefore should be available to the transferee;

(d) for the period during which the transferee has such legal right, it has to be the exclusion to the transferor; this is the necessary concomitant of the plain language of the statute viz. a "transfer of the right to use" and not merely a licence to use the goods;

(e) having transferred the right to use the goods during the period for which it is to be transferred, the owner cannot again transfer the same rights to others."

(emphasis supplied)

15. In the instant case, there is no doubt that the first two attributes laid down by the Supreme Court are evident in this transaction in as much as the User Agreement is very clear that the goods available for rent are the e-bikes "Yule Miracle" and bicycles "Yule Move". However, in order to determine whether the instant transaction involves the "transfer of the right to usegoods" it is imperative that the other three attributes are also evident. We have gone through the User Agreement furnished by the Appellant which is an agreement with the Rider for rental, waiver of liability and release. Transfer of right to use also involves transfer of possession and control of the goods to the user of the goods. The right to use the goods - in this case, the right to use the vehicles - can be said to have been transferred by the Appellant to the rider only if the possession of the said vehicles had been transferred to them. In other words, the Rider would have the right to use the vehicle only if he was in lawful possession of it. There has to be, in that case, an act demonstrating the intention to part with the possession of the vehicle. In this context, we have to analyze the terms of the agreement to ascertain whether effective control and possession has been transferred by the supplier Appellant to the recipient of the goods.

16. When we examine the terms of the User Agreement, we find that the agreement provides the rider access to use the vehicles (e-bikes and bicycles). Once access is provided, the rider uses the vehicle. However, while using such vehicle, there is no transfer of any interest in the vehicle in favour of the rider. The vehicle continues to be in possession of the transferor. What is used by the rider is the service which is provided by the Appellant. The

rider never gets the possession of the vehicle. Getting access to use the vehicle does not tantamount putting the rider in possession of the vehicle. Except having access to the facility which the Appellant is providing by virtue of possessing such goods, no such right in the goods is transferred to the rider. Providing access does not amount to right to use goods. We also see from the terms of the User Agreement that the vehicles (e-bikes and bicycles) are always in the physical control and possession of the Appellant at all times and there is notransfer of right to use such goods. What is permitted under the User Agreement is a permission to have access to the vehicles and use the same in designated regions / areasfor the designated period of time. In other words, the Appellant retains the effective control of the goods in all respects. Therefore, we do not find any transfer in the right to use the goods and we hold that in the absence of any such transfer of the right to use the goods, the Appellant does not get covered under entry Sl.No 17(iii) of the Rate Notification. The appropriate correct entry is SL.No 17(viia) i.e Leasing or renting of goods and the rate of tax will be the same rate of tax as applicable on supply of like goods involving transfer of title in goods.

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

ORDER

We set aside the ruling No.KAR ADRG 49/2020 dated 13/10/2020 passed by the Advance Ruling Authority and answer the question of the Appellant as follows:

> *"Renting of e-bikes/bicycles without operator is classifiable under SAC 9973 – Leasing or rental services without operator and rate of tax as applicable under entry Sl.no.17(viia) of Notification no.11/2017 CT(R) dated 28th June 2017 as amended is applicable to the instant case."*

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The appeal filed by M/s Yulu Bikes Pvt Ltd, Villa 119, Adarsh Palm Retreat, Devarabeesanahalli, Bellandur, Bangalore 560103 is disposed off on the above terms.

(D.P.NAGENDRAKUMAR)
Member
Karnataka Appellate Authority
for Advance Ruling

Member
Appellate Authority for Advance Ruling

(M.S. SRIKAR)
Member
Karnataka Appellate Authority
for Advance Ruling

Member
Appellate Authority for Advance Ruling

To,

The Appellant

Copy to

1. The Member (Central), Advance Ruling Authority, Karnataka.
2. The Member (State), Advance Ruling Authority, Karnataka
3. The Principal Commissioner of Central Tax, Bangalore East Commissionerate
4. The Assistant Commissioner, LGSTO-15, Bangalore
5. Office folder

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