

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 05 /2020-21

DATE: 28-09-2020

Sl. No	Name and address of the appellant	M/s Macro Media Digital Imaging Pvt Ltd, 32/1, VisweswaraiahIndl Estate, KIADB Road, Mahadevapura, Bengaluru 560048
1	GSTIN or User ID	29AABCM9451F1ZA
2	Advance Ruling Order against which appeal is filed	KAR/ADRG 06/2020 Dated: 17 th Feb 2020
3	Date of filing appeal	30-06-2020
4	Represented by	Sri Syed Peeran, Advocate and Authorised representative
5	Jurisdictional Authority- Centre	Commissioner of Central Tax, Bangalore EastCommissionarate
6	Jurisdictional Authority- State	LGSTO- 35-ABangalore
7	Whether payment of fees for filing appeal is discharged. If yes, the amount and challan details	Yes. Payment of Rs. 20,000/- made vide CIN NO. HDFC20062900237162 Dated. 24-06-2020

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 Macro Media Digital Imaging Pvt Ltd, 32/1, VisweswaraiahIndl Estate, KIADB Road, Mahadevapura, Bengaluru 560048.(herein after referred to as Appellant) against the advance Ruling No. KAR/ADRG 06/2020 Dated: 17thFeb 2020.

Brief Facts of the case:

3. The Appellant is a Private Limited company engaged in manufacturing of Billboards, Building Wraps, Feet Graphics Fleet Graphics, Window Graphics, Trade Show Graphics, Office Branding, In-store Branding, Banners, Free Standing Display Units and Signage Graphics (herein after referred to as “trade advertisements”. The customers place purchase orders on the Appellant for supply of trade advertisements and the same are printed by the Appellant on Poly Vinyl Chloride (PVC) material such as Vinyl, Back Lit Flex, Blockout Flex and Foam Board which is procured by them.

4. The design and graphics of the advertisements are provided by the customers themselves. The Appellant merely undertakes the activity of printing on the material. Further the Appellant, in the bill, charges on two accounts i.e. ‘printing’ and ‘supply’, wherein the former represent the service activity of printing and the latter represent the physical supply of printed trade advertisements on the PVC material.

5. The appellant filed an application for Advance Ruling under section 98 of the CGST Act, 2017 and KGST Act, 2017 on the following questions:

(i) *Whether the transaction of printing of content provided by the customer, on Poly Vinyl Chloride (PVC) banners and supply of such printed trade advertisement material is supply of goods.*

(ii) *What is the classification of such trade advertisement material if the transaction is supply of goods?*

(iii) *What is the classification and applicable rate of CGST on the supply of such trade advertisement material if the transaction is that of supply of service?*

6. It was decided by the Karnataka Advance Ruling Authority vide Ruling No. KAR/ADRG 06/2020dated 17thFeb2020 that:

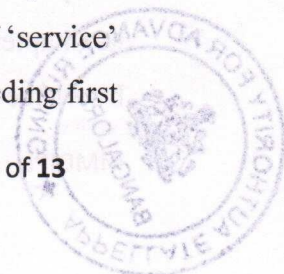
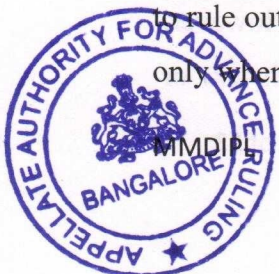


1. *The transaction of printing of content provided by the customer, on Poly Vinyl Chloride (PVC) banners and supply of such printed trade advertisement material is a supply of service.*
2. *The classification of the aforesaid supply of service is 9989 of the scheme of classification of services.*
3. *The applicable rate of GST on the supply of aforesaid service is 18% up to 30.10.2017 & 12% effective from 31.10.2017, as per Entry No.27 of the Notification No.11/2017-Central Tax (Rate) dated 28.06.2017, as amended.*

7. Aggrieved by the said Ruling of the Authority (herein after referred to as 'impugned order'), the Appellant has filed an appeal under section 100 of the CGST Act, 2017 and KGST Act, 2017 on the following grounds.

7.1 The Appellant submitted that both the issues on which the ruling has been sought are covered in favour of the Appellant, in their own case decided by the AAR of Telangana and AP; that in both the AAR rulings, it was held that the printed advertisement material manufactured and supplied by the Appellant are supply of goods classifiable under Heading 4911 at 12% GST. Further, for the pre-GST period, the issue was decided in their case by the Joint Commissioner Kolkata North Commissionerate vide OIO No 42-43/JC/CGST & CX/North/Kol/2017-18 dated 23-02-2018 wherein it was held that goods manufactured by the Appellant are products of the printing industry classifiable under Chapter Heading 4911; that the revenue has not challenged the above orders and hence the impugned ruling is liable to be set aside.

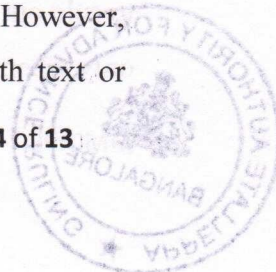
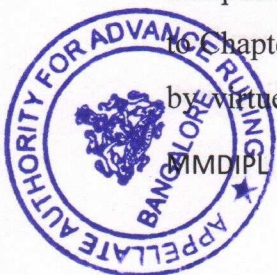
7.2. The Appellant submitted that supply of trade advertisement amounts to a supply of goods. The definition of 'goods' as given in Section 2(52) of the CGST Act indicates that any property which is movable in nature and is not in form of money or securities shall qualify to be 'goods'. They submitted that it is a settled legal position under the erstwhile provisions of Central Excise as well as Sales Tax regime, that, things which are capable of being moved from one place to another without any substantial damage while shifting, are 'movable property'. The printed trade advertising materials are freely moveable from one place to another and thereby they are 'movable property' and consequently they fall within the ambit of goods; that the definition of 'service' as given under Section 2(102) of the said Act implies that in order to determine if a particular supply constitutes 'supply of service', it is important to rule out that such supply is not of goods; that it would be considered as supply of 'service' only when it does not qualify as supply of 'goods'. The AAR has erred in not proceeding first



to determine if the transaction of printing and supply of trade advertisement to customers, is a supply of 'goods' or not. They further submitted that as per Sl.No 1(a) of Schedule II of the CGST Act, "any transfer of the title in goods is a supply of goods"; that in the instant case, the Appellant is transferring the title in the goods qua printed materials. Hence in their case, supply of printed advertisement material tantamount to "supply of goods". They relied on the Supreme Court decision in the case of CCE-IV vs Fitrite Packers reported in 2015 (324) ELT 625 (SC) wherein it was held that the activity of printing which gives a distinct character and use to the product amounts to manufacture of goods. Thus, the activity cannot be said to be service.

7.3. The Appellant submitted that CBIC has also clarified in favour of the Appellant vide its Circulars which are binding on the Department. They relied on Board's Circular No 332/2/2017 TRU dated 07.12.2017 which clarifies that posters with photographs/images etc printed on Digital Printers on coated cotton/mix canvas media or other synthetic media are covered under HSN 4911 and attract 12% GST. Further, Circular No 11/11/2017 dt 20.10.2017 issued by the CBIC gave a clarification with regard to printing contracts and their case is covered under Para 5 of the said circular and thus merit being treated as "supply of goods". They submitted that the impugned ruling being contrary to the Board's Circulars is legally untenable.

7.4. The appellant contended that the trade advertisements manufactured and supplied by them are classifiable under Chapter 49. They submitted that Rule 1 of the General Rules for the Interpretation of the First Schedule to the Customs Tariff Act provides that for legal purposes, the classification shall be determined according to the terms of the heading and any relative Section or Chapter Notes; that Chapter 39 of the Customs Tariff Act deals with "*Plastics and articles thereof*" and Section Note 2 to Section VII (applicable to Chapter 39) provides that plastics, rubber and articles thereof, printed with motifs, characters of pictorial representations that are not merely incidental to the primary use of the goods, fall in Chapter 49; that Chapter 49 reads as "*Printed books, newspapers, pictures and other products of the printing industry, manuscripts, typescripts and plans*" and Chapter Note 2 to Chapter 49 provides that "Printed" also means produced under the control of a computer. They submitted that in their case, the Appellant is printing advertisements on PVC material (blank) by using a computer controlled digital image printer, which qualifies as 'printing as per Chapter Note 2 to Chapter 49. Further the printed PVC material is plastic falling under Chapter 39. However, by virtue of Section Note 2 to Section VII, when a plastic article is printed with text or



material and such printing is not merely incidental to the primary use of such goods, such plastic material would be ousted from Chapter 39 and they would travel to Chapter 49 as product of printing industry. They contended that the above is also supported by Chapter Note 5 to Chapter 49 which provides that publications essentially devoted to advertising are to be classified in heading 4911; that according to the HSN Explanatory Notes, tariff heading 4911 covers self-adhesive printed stickers designed to be used, for publicity, advertising or mere decoration; that their products are specifically covered under Heading 4911 10 by nomenclature, under the description "trade advertising material". They placed reliance on the following decisions wherein it has been held that "Printed Trade Advertisement Material" warrants classification under tariff heading 4911:

Venus Albums Co Pvt Ltd vs CCE, Chandigarh reported in 2019 (22) GSTL 386 (Tri-Chan)

Forbes & Company Ltd vs CCE Mumbai reported in 2018 (3) TMI 60-Cestat Mumbai)

In view of the above, they contended that the PVC printed sheets after being printed with the images/text/trade monograms to promote the sales of the customers is classifiable under Heading 4911 and consequently fall under Sl.No 132 of Notf No 1/2017 CT (R) dt 28-06-2017 chargeable to 12% GST. They also relied on the Board's Circular F.No 332/2/2017-TRU dated 7-12-2017 which has clarified that the posters with photographs/images etc printed on Digital Printers on coated cotton/mix canvas media or other synthetic media are covered under HS Code 4911 and attract 12% GST.

7.5. The Appellant further submitted that they are selling trade advertisements as a single economic activity as the customer intends to purchase trade advertisement as a whole and does not intend to merely get a PVC material (blank) printed by the Appellant. Hence, these trade advertisements are tailor made to the specifications of the customers. They submitted that when printing gives a distinct character and use to the product, it amounts to manufacture of goods ; that once the activity amounts to manufacture, then, the supply necessarily has to be treated as that of goods and not service. They contended that when the activity of printing brings a new product into existence, printing is ancillary to the main activity of making the new product. Therefore, supplying a product emerging from the activity of printing would amount to a supply of goods. They placed reliance on the judgement passed by the Hon'ble

First Tier Tribunal (Tax) in the case of Harrier LLC vs Revenue & Customs, 2011 UKFTT



725 (TC) wherein it was held that the activity of selling tailor-made goods through printing results in a sale of goods as a single economic supply. They also drew attention to the Karnataka Appellate Authority for Advance Ruling given in the appeal filed by M/s Pattabi Enterprises wherein the Authority had held that when the activity of printing brings a new product into existence, printing is ancillary to the main activity of making the new product; that supplying a product emerging from the activity of printing would amount to a “supply of goods”.

7.6. Without prejudice to the above contentions, the Appellant submitted that even if the transaction undertaken by them is considered as a composite supply, supply of goods is the principal supply as the customers intend to procure goods in form of trade advertisements from the Appellant and not receive printing services per se. They also submitted that it has been held by many judicial decisions that the only test to determine dominant component of supply is to have regard to the terms and conditions of the contract; that in their case, the scope of the purchase orders placed by the customers has always been for supply of the trade advertisements, including both PVC material and printing as none of these elements can stand alone to serve the purpose of the trade advertisements and together they constitute as on unified economic supply. Therefore, the predominant supply in their case is a supply of goods to its customers and printing is ancillary to the dominant supply of goods. They also relied on the CBIC Circular No 11/112017-GST dated 20-10-2017 on ‘taxability of printing contracts’ wherein it has been clarified that in case of supply of printing contracts such as printed envelopes, letter cards, printed boxes, wall papers, etc, printed with design, logo etc supplied by recipients of goods but made using physical inputs including paper belonging to printer, the predominant supply is that of goods and the supply of printing of content is ancillary to principal supply of goods and therefore such supplies would constitute ‘supply of goods’.

7.7. In view of the aforesaid submissions, the Appellant pleaded that the impugned order is legally not sustainable and deserves to be set aside.

PERSONAL HEARING

8. The appellant was called for a virtual personal hearing on 21st Sept 2020 but they sought an adjournment. Accordingly, the Appellants were called for another virtual hearing on 25th September 2020.



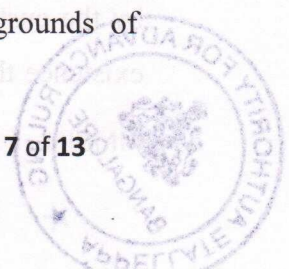
8.1. The hearing on 25th September 2020 was conducted on the Webex platform following the guidelines issued by the CBIC vide Instruction F.No 390/Misc/3/2019-JC dated 21st August 2020. The Appellant was represented by their Advocate Shri. Syed Peeran who explained the facts of the case and submitted that the activity done by the Appellant is supply of goods. He submitted that the PVC and other inputs are procured by the Appellant and the printing as per the design and the specifications of the customer is done on his inputs. It is the finished product which is supplied to the customer and hence the supply is of goods and not a service. He demonstrated with facts that the contract is for supply of a finished product which is a trade advertising material and not for the supply of the printing service.

8.2. He submitted that the lower Authority has wrongly held that the supply was a composite supply wherein the principal supply was a supply of service. He explained that for a supply to be termed a composite supply, there had to be two distinct supplies; one of goods and the other of service. However, in the case of the Appellant, there was only one supply of the finished product and hence it cannot be termed as a composite supply.

8.3. He also drew attention to the concept of manufacture which was prevalent during the erstwhile Central Excise regime and submitted that the activity undertaken by the Appellant results in the emergence of a new and distinct product and hence it would be considered as a manufactured product under the earlier regime; that the activity of printing is ancillary to the emergence of the printed trade advertisement material. He also explained with the purchase orders placed by some of the customers of the Appellant that the purchase order is for the supply of a product; the rate of the product is on the basis of the unit of measurement of the finished final product and the risk and title of the goods are transferred only when the finished product is supplied to the customer.

8.4. He also drew reference to the AAR rulings given by the authorities at AP and Telangana in his own case, wherein they have both held that the supply of printed PVC trade advertisement material is a supply of goods. However, he submitted that the decision of the West Bengal Appellate Authority for Advance Ruling in the case of the Appellant's Company is rendered per incuriam.

8.5. The authorised representative reiterated the submissions made in the grounds of appeal and pleaded that the order of the lower Authority may be set aside.



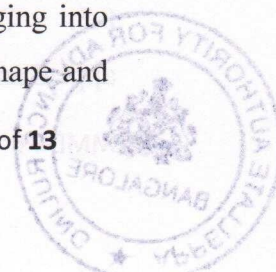
DISCUSSIONS AND FINDINGS

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

10. Briefly stated, the facts are, the Appellant is engaged in the business of making trade advertisements like Billboards, Building Wraps, Feet Graphics, Window Graphics, Trade Show Graphics, Office Branding, in-store Branding, Banners, Free Standing Display Units and Signage Graphics. These trade advertisements are made using Poly Vinyl Chloride material. The Appellant procures orders from their customers for supply of trade advertisements. The customers indicate the type and specification of the PVC material on which they require the trade advertisement. The customer also provides to the Appellant the data of the image/text/trade monogram which is to be printed on the trade advertisement. On procuring the order, the Appellant purchases the PVC material (blank) from an independent supplier based on the specifications given by the Customer. The image/text/trade monogram which is given by the customer on a pen drive/CD/cartridge is loaded into a computer controlled digital image printer which prints the images on the PVC material. The printed trade advertisement is then shipped to the customer. The invoice is raised to the customer for the printing and supply of trade advertisement material. The Appellant charges the customers a rate based on the measurement of the printed trade advertisement.

11. In this background, the issue before us is to decide whether the activity of printing trade advertisement material by the Appellant using the blank PVC material procured by them and the design and graphics provided by the customer is an activity of supply of goods or supply of service. The classification and the GST rate applicable will depend on the determination of the nature of activity.

12. It is seen from the activity undertaken by the Appellant as mentioned above, that it brings into existence a distinct item like Billboards, Front signages, Flex banners, Free standing Displays, etc which are used by the recipient customers for advertising their products or services. The trade advertisement is made by the Appellant by printing the content given by the customer on to the PVC material purchased by them. The process of bringing into existence the trade advertisements involves cutting the blank PVC material to the shape and

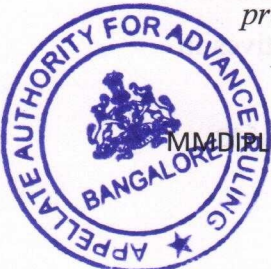


size as requested the customer and then printing the content onto the PVC using a digital printer. The activity of printing the content provided by the customer is what transforms the PVC material from being just a blank PVC material into a trade advertisement. It is this finished product (i.e. either in the form of a Billboard, banner, free-standing display unit, etc) which is supplied by the Appellant. Without the printing activity, the process of making the trade advertisement is incomplete. Therefore, printing is an activity which is integral to the emergence of the trade advertisement. The printing activity undertaken by the Appellant is for the purpose of bringing into existence the trade advertisement which is used by the customer for advertising their products/services. What the customer requires is either a billboard or banner or display unit which advertises his product or service. The requirement of the customer is met by the Appellant through the activity of digital printing on PVC material. We have also seen a few invoices raised by the Appellant on his customers. We find that the charges for the supply of the trade advertisement is based on the sqft of the product supplied. This evidences that what is supplied by the Appellant is in the nature of goods and not a service.

13. The lower Authority has relied on the CBIC Circular No 11/11/2017-GST dated 20.10.2017 to hold that the activity undertaken by the Appellant is a supply of service. The Circular is reproduced here below:

1. Requests have been received to clarify whether supply of books, pamphlets, brochures, envelopes, annual reports, leaflets, cartons, boxes etc., printed with design, logo, name, address or other contents supplied by the recipient of such supplies, would constitute supply of goods falling under Chapter 48 or 49 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) or supply of services falling under heading 9989 of the scheme of classification of services annexed to notification No. 11/2017-CT(R).

2. In the above context, it is clarified that supply of books, pamphlets, brochures, envelopes, annual reports, leaflets, cartons, boxes etc. printed with logo, design, name, address or other contents supplied by the recipient of such printed goods, are composite supplies and the question, whether such supplies constitute supply of goods or services would be determined on the basis of what constitutes the principal supply.



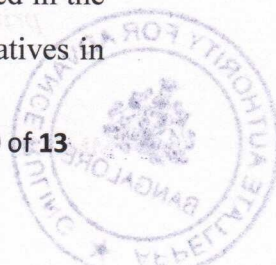
3. *Principal supply has been defined in Section 2(90) of the Central Goods and Services Tax Act as supply of goods or services which constitutes the predominant element of a composite supply and to which any other supply forming part of that composite supply is ancillary.*

4. *In the case of printing of books, pamphlets, brochures, annual reports, and the like, where only content is supplied by the publisher or the person who owns the usage rights to the intangible inputs while the physical inputs including paper used for printing belong to the printer, supply of printing [of the content supplied by the recipient of supply] is the principal supply and therefore such supplies would constitute supply of service falling under heading 9989 of the scheme of classification of services.*

5. *In case of supply of printed envelopes, letter cards, printed boxes, tissues, napkins, wall paper etc. falling under Chapter 48 or 49, printed with design, logo etc. supplied by the recipient of goods but made using physical inputs including paper belonging to the printer, predominant supply is that of goods and the supply of printing of the content [supplied by the recipient of supply] is ancillary to the principal supply of goods and therefore such supplies would constitute supply of goods falling under respective headings of Chapter 48 or 49 of the Customs Tariff.*

14. The lower authority has interpreted the above Circular to state that the ownership of usage rights of intangible inputs is the deciding factor in holding a particular supply as a supply of goods or supply of service. Accordingly, the lower Authority has relied on Para 4 of the said Circular to hold that since the Appellant does not own the usage rights to the content supplied by the recipient, the principal supply is the printing service and hence the activity is classifiable as a supply of service. We disagree with the reasoning by the lower Authority. For the creation of any item where printing is involved, the 'content' will always be given by the owner/customer and it is the customer who will have the usage rights to the content. In our view, the Circular No 11/11/2017 GST dt 20-10-2017 will not be applicable to the case of this Appellant since the contract given by the customers is not a printing contract.

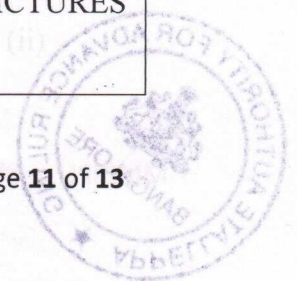
It is a contract for the supply of trade advertising material wherein printing is involved in the making of the trade advertisement. It is not in dispute that, the contents and the creatives in



the form of text/images for making the trade advertisement have been supplied by the customers to the Appellant and the customers no doubt own the rights to the content. Further, it is also not disputed that the Appellant has procured the PVC material as per the specification of the customer, to carry out the activity. However, what has been lost sight of is the fact that the activity of digital printing on the PVC material brings into existence a new product with a specific use for advertising and known in trade and common parlance as “Flex banner” or “Flex billboard” or “free standing display unit”. The Appellant is not merely printing the images or reproducing the content given by the customers on to the PVC material. The Appellant is making a product which serves as an advertising material for the customer. Without the activity of printing the content given by the customer, the PVC material is of no use to the customer as it does not serve the purpose of any advertisement. The activity of printing brings into being an advertisement product and it is this product which has been ordered by the customer. Printing by the Appellant in this case is ancillary to the main activity of making such advertisement materials. The printing is a service rendered by the Appellant to himself in order to execute the supply of trade advertising material. In other words, the supply in the case of the Appellant is not the printing service but a supply of the trade advertisements either as a banner or billboard or free-standing display unit, etc. which are products emerging out of the printing activity. What the Appellant does is supply a product which it produces to the customer’s requirements and satisfaction. The supply of the product is the predominant activity. Further, as observed by us, the cost of the product supplied by the Appellant is charged on the basis of the sqft. This also substantiates our view that what is supplied by the Appellant is goods which have been produced by the activity of printing. Therefore, we are of the opinion that the digital printing on PVC material gives rise to a distinct trade advertisement product and supply of such products by the Appellant is a supply of goods. We therefore set aside the ruling given by the lower Authority.

15. Having held that the supply of trade advertisements is a supply of goods, we come to the question of classification of the said products and its applicable rate of GST. Chapter 49 of the Customs Tariff covers products of the printing industry. Heading 4911 of the Customs Tariff covers *Printed Books, Brochures, Leaflets and similar printed matter, whether or not in single sheets*. The entry 4901 of the Customs Tariff is reproduced below:

4911	OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS
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4911 10	- Trade advertising material, commercial catalogues and the like :
4911 10 10	--- Posters, printed
4911 10 20	--- Commercial catalogues
4911 10 30	--- Printed inlay cards
4911 10 90	--- Other
	- Other :
4911 91 00	-- Pictures, designs and photographs
4911 99	-- Other:
4911 99 00	--- Hard copy (printed) of computer software
4911 99 20	--- Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices
4911 99 90	--- Others

16. The trade advertisements made by the Appellant are classifiable under sub-heading 4911 10 under the category of trade advertising material, commercial catalogues and the like. They will fall under the description goods under Heading 4911 given in entry Sl.No 132 of Schedule II of Notification No 01/2017 CT (R) dated 28.06.2017, *"Other printed matter, including printed pictures and photographs; such as Trade advertising material, Commercial catalogues and the like, printed Posters, Commercial catalogues, Printed inlay cards, Pictures, designs and photographs, Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices"* with rate of 6% CGST and 6% SGST.

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

ORDER

We set aside the ruling no NO.KAR ADRG 06/2020 dated 17/02/2020 passed by the Advance Ruling Authority and answer the questions of the Appellant as follows:


- (i) The transaction of printing of content provided by the customer, on Poly Vinyl Chloride (PVC) banners and supply of such printed trade advertisement material is supply of goods.
- (ii) The trade advertisements printed and supplied by the appellant is classifiable under Chapter Heading 4911 10 of the Customs Tariff Act and attracts GST rate



of 12% in case of inter-state supplies and 6% CGST and 6% SGST in case of Intra state supplies vide Sl.No132 of Schedule II to Notification No. 1/2017-IT (Rate) & 1/2017-CT (Rate) both dated 28.06.2017 respectively.

(iii) Not applicable since the transaction is held to be a supply of goods.

The appeal filed by M/s Macro Media Digital Imaging Pvt Ltd, 32/1, VisweswaraiahIndl Estate, KIADB Road, Mahadevapura, Bengaluru 560048 is disposed off on the above terms.



(D.P.NAGENDRAKUMAR)

Member

Karnataka Appellate Authority

For Advance Ruling

Member

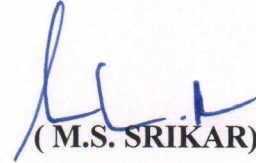
Appellate Authority for Advance Ruling

To,

The Appellant

Copy to

1. The Member (Central), Advance Ruling Authority, Karnataka.
2. The Member (State), Advance Ruling Authority, Karnataka
3. The Commissioner of Central Tax, Bangalore East Commissionerate
4. The Assistant Commissioner, LGSTO-35-ABangalore
5. Office folder



(M.S. SRIKAR)

Member

Karnataka Appellate Authority

For Advance Ruling

Member

Appellate Authority for Advance Ruling

