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/ROM-01/2021 **DATE: 08.03.2021**

Sl. No	Name and address of the applicant	M/s Karnataka State Electronics Development Corporation Limited, 2nd Floor, TTMC A Block, BMTC Complex, K H Road, Shanthinagar, Bengaluru – 560 027
1	GSTIN or User ID	29AABCK6661P1ZT
2	AAAR Order which is sought to be rectified	KAR/AAAR-04/2020-21 Dated: 27th Sept 2020
3	Date of filing ROM application	04-12-2020
4	Represented by	Shri. Rishabh Singhvi, Authorised representative
5	Jurisdictional Authority- Centre	The Commissioner of Central Tax, Bangalore South Commissionerate.
6	Jurisdictional Authority- State	LGSTO 40, Bangalore

PROCEEDINGS

(Under Section 102 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 matter is an application for rectification of mistake (ROM) filed by M/s Karnataka State Electronics Development Corporation Limited, 2nd Floor, TTMC A Block, BMTC Complex, K H Road, Shanthinagar, Bengaluru – 560 027 (herein after referred to as Applicant)in terms of Section 102 of the CGST Act to rectify errors which apparently have occurred in the appeal order No KAR/AAAR-04/2020-21 passed by us in appeal proceedings on 27th Sept 2020.

3. An appeal was 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 the Applicant against the advance ruling No. KAR/ADRG 07/2020 dated: 10th March 2020. The said appeal was heard and decided by us vide order KAR/AAAR-04/2020-21 dated 27th Sept 2020.

4. The Applicant vide the present ROM application has submitted that certain errors / mistakes of facts and law have crept into the order dated 27-09-2020 which merit rectification in terms of Section 102 of the CGST Act. The submissions in this regard are as follows:

4.1 The Applicant submits that the lowerauthority (AAR) had held that their activity would qualify as supply of goods attracting 12% whereas in the impugned order dated 27.9.2020, their activity has been classified as attracting 18%; that the appeal was on the limited point of exemption; that the Appellant had stated in itsalternative grounds that if the exemption is not upheld, the order of the Advance Rulingauthority should be maintained; that the appellate proceedings has exceeded the issue under consideration by classifying the service inaltogether a new category as a Public Administration Services and erroneouslyconcluded that the activity attracts 18%.This error of law requires rectification in terms of section 102 of the CGST/SGST Act.This is more-so when the Revenue (Department) did not file any appeal against theorder dated 10.3.2020 passed by the advance ruling authority and in the appellate proceedings a new case could not have been made out, which was not canvassed byboth sides. Hence the order dated 27.9.2020 calls for rectification.

4.2. The Applicant submits that as regards the findings in paragraphs 8 and 13 regardingcomposite supply of goods and services, clause 27 of the Agreement with Thane Municipal Corporation (TMC) has been lost sight which states that the contract i*ssubject to*

renewal clause and the transfer of the qoods is contingent to the renewal *of* the contract; that the renewal clause would be decided mutually between the contracting parties six months before the term of the contract. Until then there is no transfer / agreement to transfer any goods by the Appellant to the Contractee; that on the expiry of the seven-year term, the contracting parties would mutually decide whether the contract can be renewed or not; that if the contract is renewed the Contractor would continue to operate and maintain the street lights and retain ownership of thegoods in terms of clause 7 of the contract. On the other hand, if the contract is not renewed, the goods would vest for a zero value to the Contractee. The Applicant submitted that in the impugned order it has been erroneously concluded, on a mere anticipation, that all rights and titles would be transferred to TMC during the contract period for which monthly billings are being made, which calls for rectification as the criteria of composite supply is not fulfilled as there is no supply of goods in conjunction with services. Thenon-consideration of this very critical fact has resulted in the erroneous conclusion thatis a supply of goods by the Contractor to the Contractee, which calls for rectification.

4.3. The Applicant submits that at para 13 of the impugned order it is erroneously concluded from the submission of the appellant that it is 'impossibleto satisfy the 25% criteria' under Entry 3A of the subject notification; that this is factually incorrect and misconstruction of the submissions madeby the Appellant; that the Appellant did not make any assertion that it is not in a position to meet the 25% criteria; that the contract revenue in terms of the agreed formula is basedon the energy savings which would be billed to TMC; that on this basis the appellant had submitted that its projected revenue of approx. 21 crores, it clearly expects to meet the 25% criteria specified in Entry 3A; that the onus of complying with the 25% criteria has been mistakenly concluded as not having been discharged by the appellant. The conclusion drawn in para 13 is erroneous and is apparent from the face of the record, which calls for rectification; that this is also apparent from the appellant's submission in para 2 of the additional submissions and in the impugned order, that the monthly invoices being raised are only for services and there is no supply of goods being involved in the monthly invoices. The Applicant also submits that to justify the claim of exemption under Entry 3A factual assertion was made in para 3(h) of the additional submissions dated 27.09.2020 regarding compliance of the condition there in that the value of Supply should be less than 25% of the Composite Value of Supply (i.e. Supply of Goods + supply of Services).Despite which it has been concluded to the contrary in para 13 of the impugned

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order dated27.9.2020, which calls for rectification. The impugned order failed to consider a relevant fact that the contract was sub-contracted to third parties and no street lights purchased by the applicant for this activity.

4.4. Applicant submits that they had relied upon and referred to the Advance Ruling in *VFS Global Services Pvt Ltd 2019-T!OL-315 AAR/ 2019 (29) G.S.T.L. 766 (A.A.R. -GST)* wherein it was held as follows:

> *"The contract nowhere specifies separately for supply of goods, namely, computers, other consumables, etc. Therefore, we find that the computers, other consumables, etc. are being used by the applicant on their own account and that too for the purpose of providing services for the work of Operating Citizen Facilitation Centres/Collection Centres at various Locations of MCGM. Hence we find that their supply is of services only andare in the nature of pure services."*

They submit that failure to consider this ruling call for rectification of the order dated 27.9.2020 as the fact pattern is identical to the present case where the street lights are not being supplied during the tenure of the contract and what is being paid for the energy saving fee for the energy saved by the Contractor. Principles of Equity and Consistency have to be applied. They relied on the decision of Madras High Court in *Sree Daksha PropertyDevelopers Pvt 2016 (44) S.T.R. 236 (Mad.)* which states that even non-consideration of facts would amount to mistake apparent from record and amenable to rectification:

> *"7. Therefore, if the records produced by the petitioner prima fade show that there was sale of undivided share of the land, then the authority ought to have taken into consideration of the same and examined as to whether those could have been included in the total value. This undoubtedly is an error apparent on the face of the record. Therefore, the respondent could not have rejected the application for rectification for the reasons assigned in the impugned order. Furthermore, in their application under Section 74, the petitioner has specifically sought for a personal hearing which was also not been offered."*

4.5. ***The Appellant submits that the impugned order has failed to*** appreciate the Appellate Advance Ruling in the case of ***Super Wealth Financial Enterprises Pvt. ltd in***

2019 (24) G.S.T.L. *771 (App.* ***A.A.R.*** *- GST)* and deviated from the conclusion of the concurrent authority on identical contract which held it to 12%; that the Revenue has accepted this order and not under appeal on this matter; that the Appellant in this case cannot be discriminated on the identical contract with a 18% rate; that this is a gross error of law and amenable to rectification on grounds of law and equity.

4.6. In view of the above errors, they prayed that the impugned order dated 27.9.2020 be rectified in the manner indicated above and accordingly modify the ruling after grant of personal hearing.

5. The appellant was called for a virtual hearing on 7th January 2021 which 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 Applicant was represented by Shri. Rishabh Singhvi as authorised representative.

5.1. The Applicant explained the background of the case and pointed out that the present application is seeking a rectification of the errors in law and fact which have occurred in the impugned AAAR order. He submitted that the primary grievance is that the Appellant cannot be put in a worse situation in appellate proceedings than the original ruling especially when Revenue has not appealed against the said order. He relied on the Supreme Court's decision in the case of Jaiswal Neco as well as the Madras High Court decisions in the case of Servo Packaging Ltd and Rajaram Johra to substantiate the submission that the appellate proceedings cannot put the Appellant in a worse off position. Therefore, this warrants a rectification.

5.2. He also drew attention to Clause 27 of the Agreement with Thane Municipal Corporation which states that the transfer of goods is contingent to the renewal of the contract and submitted that the same has been lost sight of in the impugned order; that clause 27 of the ESCO agreement categorically states that the Applicant and Thane Municipal Corporation would examine at the expiry of the contract whether the same should be renewed or not. If the contract is renewed, the ownership of the street lights would continue to remain with Applicant in terms of the ownership clause; that only if the contract is terminated would be ownership of goods stand vested to Thane Municipal Corporation. The conclusion drawn by the Appellate Authority in Paras 8 to 11 of the impugned order is contrary to clause 27 of the

ESCO contract. The Appellate Authority has erroneously concluded that all rights and titles would be transferred to TMC during the contract period for which monthly billings are made, which calls for rectification as the criteria of composite supply is not fulfilled as there is no supply of goods in conjunction with service.

5.3. He also submitted that the impugned order has erroneously concluded that the Appellant is not in a position to satisfy the 25% criteria under Entry 3A of the notification; that the Contract does not envisage a supply of goods or a transfer of goods and the factum of a supply of goods (if any) is entirely dependent on the renewal of the contract. Until then, there is no supply of goods and hence the condition of a maximum of 25% supply of goods is complied with; that it has been admitted in para 11 of the AAAR order itself that that Applicant is not being paid for supply of goods and there is no supply of goods during the tenure of the ESCO contract; that when there is no supply of goods during the tenure of the ESCO contract, the 25% criteria stands satisfied. It is submitted that the advance ruling is sought in advance for a transaction which has recently commenced based on estimates of the expected turnover from such contract. Therefore, to make a conclusive statement that criteria of 25% has not been met would render an unjust treatment to the applicant; that the Appellant had submitted that from its projected revenue of approx. 21 crores it clearly expects to meet the 25% criteria specified in Entry 3A; that the said AAAR order denies this exemption without giving any opportunity to the applicant to establish the satisfaction of the criteria under the contract based on actual numbers / values. Mere apprehension (without evidence) that the criteria would not be met cannot be the basis of denial of the exemption entry. It is for this particular reason that there are safeguards in terms of section 104 which makes the advance ruling inapplicable in case of alteration in facts. It is further the applicant has been denied this opportunity at the outset itself by declaring the rate at 18%; that this itself evidences a discriminatory treatment being rendered to the applicant since on one end tax payers are being given an exemption on legal principles with the onus to establish the actual percentage before the assessing authority but on the other end the applicant is been denied this crucial opportunity and been declared that it will not meet the criteria; that the applicant has been denied an exemption even though during the course of the contract it may so turn out (which the applicant is certain of) that the supply of goods is less than 25% of the composite supply of goods; that the Appellant should be given the opportunity to fulfil the criteria of 25% as was accorded by the Advance Ruling Authority in the case of Kailash Chandra. Therefore, the conclusion drawn in para 13 of the impugned order calls for rectification.

5.4. He further submitted that the impugned order has failed to consider the rulings passed by the Advance Ruling Authorities in the case of VFS Global Services Pvt Ltd and Super Wealth Financial Enterprises Pvt Ltd where the facts are similar. Non-consideration of rulings given in similar set of facts amounts to mistake apparent on record as held by the Madras High Court in the case of Sree Daksha Property Developers Pvt Ltd. It is also submitted that non-consideration of Ruling in Super Wealth Financial Services (AAAR-Orissa) on identical contract cited during the personal hearing amounts to discriminatory treatment; that the said ruling examines the very same ESCO contract and grants a ruling fixing the tax rate at 12% but the applicant has been delivered a ruling of 18%; that discriminatory treatment for two similarly placed situations is a violation of Constitutional mandates and a clear mistake of law. It is also submitted that the said ruling has persuasive value and this principle has been accepted by other AAARs Reliance is placed on the decision in the case of Jabalpur hotels Pvt. Ltd (AAAR-MP) 2020 (40) G.S.T.L. 65 which clearly affirms that Advance Ruling has a persuasive value. Reliance has also been placed on the FAQs on GST (2nd Edition — 31st March, 2017) posted on the CBIC website which reads follows: "Q11. Whether the advance ruling have precedent value of a judgment of the High Court or the Supreme Court? Ans. No, the advance ruling is binding only in respect of the matter referred. It has no precedent value. However, even for persons other than applicant, it does have persuasive value. Reliance is also placed on the FAQ on Government Services wherein the scope of "pure services" mentioned in exemption Notification No 12/2017 CT (R) was answered; that without depicting any intelligible differentia from the facts of the case in Super Wealth Financial Services (supra) & FAQ on Government Services coupled with the fact that the revenue has accepted the decision, the applicant cannot be put to a worse of situation than the 12% prescribed in the said Ruling. This is a mistake of fact and law which warrants rectification.

6. The Applicant reiterated the above issues in their additional submissions filed by e-mail on 13th January 2021. The Applicant also submitted vide e-mail dated 3rd February 2021, the copies of the advance ruling passed by the Odisha Advance Ruling Authority in the context of similar contracts in the case of Surya Roshni LED Lighting Projects Ltd and Pinnacles Lighting Project Pvt Ltd.

DISCUSSIONS AND FINDINGS

7. We have gone through the ROM application filed by the Applicant and also taken into consideration the submissions made at the time of personal hearing and the additional written submissions. The citations relied upon by the Applicant have also been taken on record.

8. Section 102 of the CGST Act provides that the Appellate Authority may amend any order passed by it under Section 101 so as to rectify any error apparent on the face of the record. What constitutes an error apparent on the face of the record has been laid down by the Supreme Court in the case of Asst. Commr, Income Tax, Rajkot vs Saurashtra Kutch Stock Exchange Ltd reported in 2008 (230) ELT 385 (SC). The Apex Court held that a patent, manifest and self-evident error which does not require elaborate discussion of evidence or argument to establish it, can be said to be an error apparent on the face of the record. An error cannot be said to be apparent on the face of the record if one has to travel beyond the record to see whether the judgment is correct or not. An error apparent on the face of the record means an error which strikes on mere looking and does not need long-drawn-out process of reasoning on points where there may conceivably be two opinions. Such error should not require any extraneous matter to show its incorrectness.

9. In the present application, the applicant has alleged that the impugned order suffers from the following 'errors' which require to be rectified:

a) The impugned order passed by this Authority has put the Appellant in a worse situation than before.

b) The clause 27 of the Appellant's agreement with the Thane Municipal Corporation has not been correctly interpreted by this Authority.

c) This Authority has erroneously concluded that the Appellant is not able to satisfy the 25% criteria as per Entry 3A of the Notification No 12/2017 CT (R) dated 28-06-2017.

d) This Authority has not considered the rulings given by the Authority for Advance Ruling in the case of VFS Global Services Pvt Ltd and in the case of Super Wealth Financial Enterprises Pvt Ltd.

10. The plea that the impugned order has put the Appellant in a worse off situation than before, is preposterous to say the least. In terms of Section 101 of the CGST Act, the Appellate Authority is required to pass such order as it thinks fit, confirming or modifying the ruling appealed against. While examining the appeal which was filed before us, we have examined the issue in its entirety which includes the nature of the supply made by the Appellant as well as the rate of tax which is applicable on the said supply. These were the issues which were part of the original application for advance ruling and which were also before us in appeal. We find that the applicant has invoked the principle of "no reformatio in peius" in this ROM application. The expression is a principle of procedure according to which, using the remedy of law should not aggravate the situation of the one who exercises it. The applicant has relied on certain decisions of the Supreme Court and High Court in support of this claim. The question is not whether the appellant should be made to suffer and be deprived of the benefit given to him by the lower authority when the other side has not appealed, rather, should the law be interpreted or applied so as to confer on an appellant a relief to which he is not entitled.

11. In this case, the question on which an advance ruling was sought was whether the supply is a supply of goods or supply of service or a composite supply. Additionally, a ruling was also sought on the rate of tax applicable for the nature of supply. The lower Authority had held that the supply in this case was a composite supply where the principle supply was a supply of goods and the rate of tax applicable is 12%. Before us, this finding by the lower Authority was assailed and it was the argument of the Appellant that the supply is a supply of service and they were eligible for the exemption given to pure services rendered to the municipal authority. This argument did not find favour with us and on a complete examination of the case which included taking into consideration the terms of the Agreement with the Thane Municipal Corporation as well as the citations relied upon by the Appellant, we have concluded that the supply of the Appellant is a composite supply with supply of service being the principle supply. The principle supply was classified under 999112 where the applicable rate of tax is 18%. The ruling given by the lower Authority was modified accordingly. The modification was well within the subject matter which was in appeal.

12. The applicant has placed reliance on the following citations to buttress their plea that the Appellant should not be in a worse off position than before:

a) Bombay High Court decision in the case of Jyothi Plastic Works Pvt Ltd , Jai Plastics, N.D Plastics, N.D Patel vs UOI – 2020 (11) TMI 156

b) Supreme Court decision in the case of JaswalNeco Ltd vs Commissioner of Customs, Vishakapatnam – 2015 (322) ELT 561 (SC)

c) Madras High Court decision in the case of Servo Packaging Ltd vs CESTAT, Chennai – 2016 (340) ELT 6 (Mad)

d) Madras High Court decision in RajamJohra vs Commissioner of Customs (Airport & Cargo) Chennai – 2019 (365) ELT 424 (Mad)

We find that in all the decisions cited above the Courts have invoked the principle of "no reformatio in peius" in the context of the Tribunal passing orders which were beyond the subject matter of the appeal and on which there was no appeal by the Department. In other words, the Courts have held that issues which are not the subject matter of the appeal and where there is no appeal by the Department are considered to have reached finality and, in such cases, the principle of "no reformation in peius" will come into play. We do not find such a situation in this case. As already mentioned above, the appeal which came before us was on all the issues which was originally present in the application for advance ruling. Before the lower Authority, the Appellant had argued his case as being a supply of service eligible for exemption as a pure service. This argument was not accepted by the lower Authority who held the supply to be a composite supply with the principal supply being supply of goods and the rate of tax was held as 12% being the rate as applicable to the goods. The applicant was aggrieved by this decision and preferred the appeal before us. Even before us, the Appellant maintained the same line of argument. We have held that the supply is a composite supply with the principal supply being a supply of service. Since the determination of the rate of tax was also a subject matter in appeal before us, we have examined the applicant's eligibility to exemption as pure services under entry 3 of Notf No 12/2017 CT (R), and also their alternate claim for exemption under entry 3A of the said exemption notification. Having found that they are not eligible for either entry under the exemption notification, we have proceeded to pass an order on the applicable rate of tax for the said service which we held to be 18%. Therefore, we hold that there is no error in the impugned order which requires to be rectified.

13. As regards the other alleged 'errors' pointed out by the applicant, viz. the purported incorrect interpretation of clause 27 of the Agreement and the compliance to the condition laid down in entry 3A of the exemption notification No 12/2017 CT (R) as well as non-

consideration of advance rulings given by other authorities, we find that the applicant is attempting to re-open the appeal in the guise of rectification of mistake. The clauses of the Agreement with Thane Municipal Corporation and the Appellant's eligibility to exemption under entry 3 as well as entry 3A of the exemption notification were discussed in detail in the impugned order. Further, during the personal hearing held on 26th September 2020, the appellant had argued their case at length and had relied heavily on the rulings passed by the Advance Ruling Authorities in the case of Kailash Chandra and Kochi Metro Rail. The applicability of these ruling to the case being examined by us was discussed in the impugned order. The ruling passed by the Maharashtra Authority in the case of VFS Global Services Pvt Ltd, was on entirely different facts and circumstances and was not considered as it did not have any persuasive value. The ruling passed by the Odisha Authority in the case of Super Wealth Financial Services was not relied upon them during the personal hearing nor did it form part of the additional submissions made by the Appellant on 27th September 2020. In this ROM application, the applicant has placed reliance on the rulings dated 20th January 2021 passed by the Odisha Authority for Advance Ruling in the case of Surya Roshni LED Lighting Projects Ltd and Pinnacles Lighting Project Pvt Ltd. Thisclearly indicates that the applicant is looking for a review of the order passed by us. The Supreme Court in the case of Travancore Rayons Ltd vs ITO - 1980 (122) ITR 425 (SC) observed that where two interpretations are possible in respect of a provision, taking one such interpretation cannot give rise to a mistake apparent from the record. A decision which has been validly made by us as a duly constituted Authority is not open for review on the alleged ground that, according to the applicant, the decision was erroneous on fact or law. This Authority being a creature of the statute can exercise the powers conferred on it by the statute. This Authority cannot act outside or de hors the statute nor can it exercise powers not expressly and specifically conferred by law. It has no plenary powers as are available with courts established under the Constitution or Codes of Civil Procedure or Criminal Procedure. This Authority under no circumstance can recall an order passed or issued under the guise of "rectification of mistake". Once this Authority has passed an order under Section 101 of the CGST Act, it becomes functus officio and will not be able to re-open the discussion on the matter which was before us in appeal. This Authority is not vested with the power of review of its own orders. Only obvious and patent mistakes/errors in the order passed by us are permitted to be corrected. The Larger Bench of the Appellate Tribunal (CESTAT) in the case of DinkarKhindria v. CCE, New Delhi, 2000 (118) E.L.T. 77 (T-LB) has held that "rectification of mistake is by-no means an appeal in disguise whereby an order even if it is

not valid, is re-heard and re-decided. Rectification of mistake application lies only for patent mistake. Only in a case where the mistake stares one in the face and there could reasonably be no two opinions entertained about it, a case for rectification of mistake could be made out." Larger Bench also held in that case that "the decision on a debatable point of law or facts is not a mistake apparent from the record and the debatable issue could not be the subject of an order of rectification. Rectification of mistake does not envisage the rectification of an alleged error of judgment."

14. We find that the issues raised by the applicant in the ROM application have ample scope for argument and debate. The plain meaning of the phrase 'apparent on record' is that it must be something which appears to be so ex facie and is incapable of argument or debate. It, therefore, follows that decision on debatable point of law or fact or failure to apply the law to a set of facts which remained to be investigated cannot be corrected by way of rectification. A mistake apparent from the record is one to point out and for which no elaborate argument is required. It must be a glaring, obvious or self-evident mistake. A mistake which is not gatherable from the record as it stands and requires for being shown to be a mistake, matter or evidence extraneous to record is not a mistake apparent from the record. In a nutshell we hold that the provisions of Section 102 of the CGST Act cannot be pressed into play in order to make a revision in a matter on which there could be two plausible interpretations.

15. On a careful consideration of the matter, we hold that a decision on a debatable point of law or facts is not a mistake apparent from the record and the debatable issue cannot be the subject of an order of rectification.There is absolutely no question of any error apparent from the face of record in the impugned appeal order, as is being made out by the Applicant.

16. In view of the above, we pass the following order:

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ORDER

We reject the ROM application filed by M/s Karnataka State Electronics Development Corporation Limited, under Section 102 of the CGST Act seeking rectification of the AAAR order No 04/2020-21 dated 27th Sept 2020

8/3/21.

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

Member
Appellate Authority for Advance Ruling

8.3.2021

(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 Commissioner of Central Tax, Bangalore South Commissionerate
4. The Assistant Commissioner, LGSTO-40, Bangalore
5. Office folder

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