

**WEST BENGAL APPELLATE AUTHORITY FOR ADVANCE RULING
AT 14, BELIAGHATA ROAD, KOLKATA-700015**

Before:

Mr. Rakesh Kumar Sharma, Member

Ms. Smaraki Mahapatra, Member

In the matter of

Appeal Case No. 02/WBAAAR/Appeal/2018 dated 08.05.2018

- And -

In the matter of :

An Appeal filed under Section 100(1) of the West Bengal Goods and Services Tax Act, 2017/Central Goods and Services Tax Act, 2017, by M/s Akansha Hair & Skin Care Herbal Unit Private Limited, having its registered office at 7, Bijoy Bose Road, Kolkata-700025 & Kasba Industrial Estate, Phase-I, Kolkata-700017, through its Director.

Present for the applicant:

Sri Pradip Kumar Mukherjee, Authorised Representative, and
Sri Anjan Dasgupta, Advocate



Heard on: 27.06.2018

Date of order: 01.08.2018

This appeal has been filed by M/s Akansha Hair & Skin Care Herbal Unit, holding GSTIN 19AAECA3926G1ZQ (hereinafter referred to as the "Appellant"), on 08.05.2018 against the Ruling dated 09.04.2018 pronounced by the West Bengal Authority for Advance Ruling.

2. The Appellant is a manufacturer of skin care preparations and had filed an application for Advance Ruling before the West Bengal Authority for Advance Ruling on the classification of 33 of its products, which are as follows:

Sl.	Name of the product	Description
1	Baranga	Brightens the skin all the more without black heads, pimples and scar.
2	Tanuruchi	Controls excessive oil secretion and takes care of scar free face.
3	Twakamadhuri	Keeps skin glossy without freckles and spots.
4	Subarna	Removes dead cells and black heads for oily skin.
5	Angarag	Beautifies the skin of sun-burn and black patches, ensures dazzling liveliness. Enhances glamour and beauty.

6	Tanurima	Fair and glossy skin for your baby.
7	Romancho (lavender)	Soothing agent having anti-bacterial, anti-fungal anti-septic activity. Prevents excessive perspiration. Feeling of freshness, increases lustre of skin, gives relief from itching sensation and irritation of prickly heat, very helpful remedy in summer boils and pimples.
8	Romancho (Vanilla)	Soothing agent having anti-bacterial, anti-fungal anti-septic activity. Prevents excessive perspiration. Feeling of freshness, increases lustre of skin, gives relief from itching sensation and irritation of prickly heat, very helpful remedy in summer boils and pimples.
9	Romancho (Kewra)	Soothing agent having anti-bacterial, anti-fungal anti-septic activity. Prevents excessive perspiration. Feeling of freshness, increases lustre of skin, gives relief from itching sensation and irritation of prickly heat, very helpful remedy in summer boils and pimples.
10	Swarnabho	keeps skin soft, fair, glowing, stops pre-mature ageing and wrinkling of skin, prevents sun burn rashes, dryness, discoloration and burning sensation of skin. Also helps growing of your baby.
11	Komal Shree	Keeps skin soft, fair, glowing, stop pre-mature ageing and wrinkling of skin, prevents sun burn rashes, dryness, discoloration and burning sensation of skin. Also helps growing of your baby.
12	Nabaroop (Aloe Vera and Chandan)	Properly cleanses, exfoliates and moisturises the skin. Helps for removing make-ups and sunscreen which clogs pores. Strengthens the natural protection of the skin. Instantly enhances glow and fairness. Improves the skin texture of skin and body.
13	Nabaroop (Rose and Cucumber)	Properly cleanses, exfoliates and moisturises the skin. Helps for removing make-ups and sunscreen which clogs pores. Strengthens the natural protection of the skin. Instantly enhances glow and fairness. Improves the skin texture of skin and body
14	Nabaroop (Lemon)	Properly cleanses, exfoliates and moisturises the skin. Helps for removing make-ups and sunscreen which clogs pores. Strengthens the natural protection of the skin. Instantly enhances glow and fairness. Improves the skin texture of skin and body
15	Nabaroop (Neem)	Properly cleanses, exfoliate and moisturises the skin. Helps for removing make-ups and sunscreen which, clogs pores. Strengths the natural protection of the skin. Instantly enhances glow and fairness. Improves the skin texture of skin and body.
16	Nabaroop (Orange)	Properly cleanses, exfoliate and moisturises the skin. Helps for removing make-ups and sunscreen which clogs pores. Strengths the natural protection of the skin. Instantly enhances glow and fairness. Improves the skin texture of skin and body.
17	Swarnali	Improve the skin complexion. Removes acne, pimples, black spot, black heads, hyper pigmentation. Makes the skin glossy and shiny.
18	Tanujjal	Gently scrubs away skin scars, white & black heads, dead cells, makes skin smooth, healthy and glowing.

Note



19	Twaka Snigdha (Lemon)	Helps in the normal firming and toning of skin along with hydrating the skin to make it glow, fresh and smooth. Helps to skin and tighten skin pores. Make skin soft and more elastic, reduces skin oiliness.
20	Twaka Snigdha (Orange)	Helps in the normal firming and toning of skin along with hydrating the skin to make it glow, fresh and smooth. Helps to skin and tighten skin pores. Make skin soft and more elastic, reduces skin oiliness.
21	Twaka Snigdha (Neem)	Helps in the normal firming and toning of skin along with hydrating the skin to make it glow, fresh and smooth. Helps to skin and tighten skin pores. Make skin soft and more elastic, reduces skin oiliness.
22	Twaka Snigdha (Rose)	Helps in the normal firming and toning of skin along with hydrating the skin to make it glow, fresh and smooth. Helps to skin and tighten skin pores. Make skin soft and more elastic, reduces skin oiliness.
23	Sukhparash	Prevents from pimples, blemishes and skin rashes. Helps to cure minor and sunburn quantity.
24	Namrata	Helps to moisturize, soften and hydrate the skin. Prevents skin from rashes and burning sensation.
25	Aadrita	Helps to moisture, soften and hydrate the skin. Prevents the skin from rashes and burning sensation
26	Komal Parash	Soothing agent having anti-bacterial, anti-fungal anti-septic activity. Prevents excessive perspiration. Feeling of freshness, increases lustre of skin, gives relief from itching sensation and irritation of prickly heat, very helpful remedy in summer boils and pimples.
27	Tanutra	Protects skin from scorching sun and environmental pollution and hazards of heavy make-up.
28	Tanumitra 40	Protects from sun-burn injury.
29	Tanumitra 60	Protects from sun-burn injury.
30	Sarnajyoti	Removes skin impurities, black heads, dead skin cells, pimples and scars.
31	Sunayana	Reduces dark circles and puffiness of the skin around the eyes. Softens fine lines and removes wrinkles.
32	Rupam	Pimples pack
33	Pailab	Anti-Crack Cream

The Appellant had argued that its skin care preparations are Ayurvedic Medicaments. meant for therapeutic or prophylactic uses and put up in packaging for retail sale, and entirely correspond to the description of goods under Tariff Head 3004 of Customs Tariff Act, 1975 (hereinafter referred to as the 'Tariff').

Note



3. The West Bengal Authority for Advance Ruling (hereinafter referred to as “WBAAR”) after hearing the matter and examining the documents decided vide its Ruling dated 09.04.2018 that:

“Preparations for the care of the skin namely, Rupam (Pimple Pack) and Pailab (Anti-Crack Cream), in the list submitted by the Applicant are classifiable as Medicament under heading 3004 of the Customs Tariff Act, 1975. Preparations listed as Swarnajyoti, Sunayana and Tarumitra-60 have not yet come into existence, and, therefore, no rulings are pronounced on their classification. The remaining products mentioned in the list submitted by them are not offered primarily as medicaments and, therefore, not to be included under heading 3004.”

4. It is against this Ruling that the Appellant has filed the instant Appeal under Section 100(1) of the West Bengal Goods and Services Tax Act, 2017/Central Goods and Services Tax Act, 2017 (hereinafter referred to as the “GST Act”) praying before the Appellate Authority of the West Bengal Advance Ruling (hereinafter referred to as “WBAAAR”) to set aside/ modify the Impugned Advance Ruling, save and except the Ruling relating to ‘Pailab’ and ‘Rupam’, passed by the West Bengal Authority for Advance Ruling.
5. We observe that Advance Ruling had been sought by the Appellant for 33 different products, each with different ingredients and different uses. It is not that the products listed can be clubbed into one single category to pass a Ruling. Instead, each product has to be taken up separately and considered carefully.

The Appellant should have applied for each product individually since classification is sought for each individual product.

Authority for Advance Ruling is cautioned against accepting similar applications in future where multiple products are covered in a single application.

However, since WBAAR had admitted the application and passed a Ruling, the Appeal filed is being taken up for disposal.

6. The Appellant has filed the Appeal on the following grounds:
- a. The Ruling of the WBAAR has erred in not passing a Ruling for products that have yet to come into existence. Under Section 95(a) “advance ruling” means



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a decision provided by the Authority or the Appellate Authority to an applicant on matters or on questions specified in Sub Section (2) of Section 97 or Sub-Section (1) of Section 100, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant;

- b. Classification is to be based on the true nature of the product and not on how they are offered;
- c. Classification is to be done on the settled principle of the Twin Test;
- d. Sole reliance on labels for classification is not lawful;
- e. All information in the label relevant for classification has not been considered;
- f. Parameters for classifying the two products, Rupam and Pailab have not been adopted in respect of other products;
- g. Mere mention of a product in Chapter 33 is not sufficient for classification of a product;
- h. The assumption of WBAAR that the products were not offered primarily as medicaments;
- i. Since ISM Drug Control and Sales Tax authorities treat the products as medicaments two wings of the Government cannot treat a product differently;
- j. Uniformity of classification;
- k. Classification beneficial to the assessee is to be adopted;
- l. The medicinal products are substantial and not subsidiary.



- 7. The core issue involved in this appeal is whether Ayurvedic Products manufactured by the Appellant, are classifiable under Chapter 33, or any other Chapter, or as medicaments under Chapter 30 of the Tariff.
- 8. The Appellant has rightly pointed out that the Ld. West Bengal Advance Ruling Authority has erred in not pronouncing its order on the products namely 'Swarnajyoti', 'Sunayana' and 'Tarumitra-60' as the products have not yet come into existence which is contrary to the definition of Advance Ruling as laid down under

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clause (a) of Section 95 of the GST Act, which specifically provides that supply of goods 'proposed to be undertaken' by an applicant also falls under the ambit of Advance Ruling.

Hence, this Appellate Order will include Advance Ruling on the supply of goods 'proposed to be undertaken', namely Swarnajyoti, Sunayana and Tanumitra-60.

9. Central Tax (Rate) Notification No. 01/2017 dated 28.06.2017, under the Central Goods and Services Act, 2017 and Notification No FT-1125 dated 28.06.2017 under the West Bengal Goods and Services Tax Act, 2017, clearly state that "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), and that the rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of these notifications.

All discussions regarding the classification of the products of the Appellant will be interpreted in the light of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

10. The Appellant, in its written submissions, pointed out that the Ld. WBAAR has erred by not considering that the 'heading' [as specified in the First Schedule to the CTA'75 (Customs Tariff Act, 1975), read with the Rules for the Interpretation of the First Schedule to the CTA'75, as well as the Section and Chapter Notes] does not require any product to be offered primarily as 'medicament' to merit classification of the relevant products as medicaments. Reference has been made to the judgements passed by the Hon'ble Supreme Court of India in B.P.L. Pharmaceuticals Ltd. Vs. Collector [1995 (77) E.L.T. 485 (S.C.)] and Lohia Machines Ltd. Vs. UOI & ORS [1987 (28) E.L.T. 234 (All.)]. The Appellant argued, citing the decision of the Hon'ble Tribunal in CCE, Pune Vs. ESSEN Products (I) Ltd. [2006 (200) E.L.T. 342 (Tri. - Mumbai)], that packing is not indicative of classification under Chapter 33 of the Tariff as cosmetic or toilet preparation and that advertisement is not to be relied upon – essential character of the product is relevant.

11. The Appellant argued that the WBAAR pronounced their Ruling without considering the 'twin test' as settled by various pronouncements of the Hon'ble Supreme Court.



They also argued that sole reliance on labels for classification is not lawful. The applicant also argued that the WBAAR has erred in law by classifying all items of talcum powder, sunscreen, moisturizing lotion straightaway under Sub-Heading 3304 on the following observation vide Para 18 of the Ruling, without considering that preparations having therapeutic and prophylactic 'uses' (vide description of goods of 30.04) are medicaments while Chap. 33 relates to goods other than medicaments'.

12. As per, Rule 3(a) of Rules of Interpretation of HSN for Goods, "If ambiguity still persists, **specific description prevails over general description.**"
13. The word "medicament" has not been defined anywhere in the Drugs and Cosmetics Act 1940, the West Bengal Goods and Services Tax Act, 2017, the Central Goods and Services Tax Act, 2017, the Integrated Goods and Services Tax Act, 2017, the Customs Tariff Act, 1975, or Rules framed thereunder. The term "**medicament**" as defined in the Oxford Dictionary is "*a substance used for medical treatment*"; as per McMillan Dictionary it is "*a substance used for treating an illness or injury*", as per Collins Dictionary it is "*a medicine or remedy in a specified formulation*". The American Heritage Medical Dictionary defines it as "*An agent that prompts recovery from injury or ailment; a medicine*".

World Health Organisation (WHO) defines medicine as "*the sum total of the knowledge, skills, and practices based on the theories, beliefs, and experiences indigenous to different cultures, whether explicable or not, used in the maintenance of health as well as in the prevention, diagnosis, improvement or treatment of physical and mental illness.*"

14. In other words, to determine whether or not a product or a formulation is to be labelled as a "medicament" it is necessary to consider its efficacy in treating or remedying an "injury" an "ailment" or an "illness".



15. Hence, it becomes imperative for us to look into the definition of "injury". Miller-Keane Encyclopaedia and Dictionary of Medicine, Nursing, and Allied Health, Seventh Edition defines "injury" as "*harm or hurt; usually applied to damage inflicted on the body by an external force*". Farlex Partner Medical Dictionary defines "injury" as "*damage or wound of trauma*". Collins Dictionary of Medicine defines it as, "*Any permanent or semi-permanent disturbance of structure or function of any*

part of the body caused by an external agency. Such agency may be mechanical, thermal, chemical, electrical or radiational. The term may also be applied to damage caused by infecting organisms or to psychological trauma"

16. Again, in Medical terms "illness" or "ailment" is often defined as "A physical or mental disorder" [American Heritage Medical Dictionary], or "A complaint disease or physical disorder" [Farlex Partner Medical Dictionary]

17. Before taking up the product-wise analysis, an understanding of the skin ailments mentioned by the Appellant in the Annexure-X of written submission, is necessary:

"Blackheads": Usually the primary sign of acne, consisting of a widened hair follicle filled with skin debris, bacteria, and oil called sebum. A blackhead has a wide opening to the skin and is capped with a blackened mass of skin debris.

"Acne": Localized skin inflammation as a result of over activity of the oil glands at the base of specialized hair follicles. Acne happens when oil (sebaceous) glands come to life around puberty, when these glands are stimulated by male hormones that are produced in the adrenal glands of both boys and girls.

"Freckles": a small patch of light brown colour on the skin, often becoming more pronounced through exposure to the sun.

"Black Patches": Dark patches refer to the presence of several dark spots spread out over a specific point of the skin than the surrounding area. The notable change in colour is an indication that skin cells around that patch are producing more melanin than it is required. It can be caused by hormonal changes, post-inflammatory marks from acne or pimples, sun exposure, age spots and liver spots.

"Scarring": A mark left on the skin by healing of injured tissue.

"Exfoliation": It involves removal or peeling of the dead skin cells from the skin's outermost surface.

"Blemishes": a small mark or flaw which spoils the appearance of something.

"Rash": A rash is a change of the human skin which affects its color, appearance, or texture. A rash may be localized in one part of the body, or affect all the skin. Rashes may cause the skin to change color, itch, become warm, bumpy, chapped, dry, cracked or blistered, swell, and may be painful.



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18. The definitions of the terms “black patches”, “Acne”, etc., as discussed in Para 17 are considered. None of these are, by themselves, diseases or illnesses, or even injuries, though they may be caused by one or more of these. But treating them will not be addressing the disease or the illness or the injury. The products listed above are only addressing the external manifestations and are intended to be rubbed, poured, sprinkled or sprayed on, or introduced into, or otherwise applied to, the human body or any part thereof for cleansing, beautifying, promoting attractiveness, or altering the appearance.

19. The Drugs and Cosmetics Act, 1940, defines cosmetic under clause (aaa) of Section 3 as under-

“cosmetic” means any article intended to be rubbed, poured, sprinkled or sprayed on, or introduced into, or otherwise applied to, the human body or any part thereof for cleansing, beautifying, promoting attractiveness, or altering the appearance, and includes any article intended for use as a component of cosmetic;

20. The Indian Standard (I.S. 4707-2) published by the Bureau of Indian Standards, gives a list of substances “*which **MUST NOT** form part of the composition of cosmetic products*”. The above definition clearly signifies that products with ingredients including “substances which are not listed in The Indian Standard (I.S. 4707-2) may be classified as cosmetics.” Hence we cannot unequivocally accept that by virtue of their ingredients, the products qualify as medicaments and not as cosmetics. The Appellant submitted that four of its products, namely Romancho (Lavender), Romancho (Vanilla), Romancho (Kewra) and Komol Parash contain Salicylic Acid – which is mentioned at Page-54, serial No.100 of the Indian Standard (I.S. 4707-2) published by the Bureau of Indian Standards and accordingly **CANNOT BE** classified as cosmetics.



21. Review of the Indian Standard (I.S. 4707-2) published by the Bureau of Indian Standards Page-54, Sl. No.100 reveals that the maximum authorised concentration in the finished cosmetic product for Salicylic Acid is 3.0 % in Rinse off hair products and 2.0% in other products, de-categorising the item as “cosmetics”.

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From Annexure 'F' of the Appellant's written submission it has been found out that:

Sl. No	Name of the product	Quantity of Salicylic Acid per 5 gms	Percentage
1	Komol Parash	0.104	2.08
2	Romancho (Lavender)	0.203	4.06
3	Romancho (Vanilla)	0.203	4.06
4	Romancho (Kewra)	0.203	4.06

22. However, mere presence of an increased percentage of Salicylic acid does not automatically make a product a medicament. The other ingredients as well as the purpose and use of the product needs to be ascertained before determining its nomenclature:-

Romancho (Lavender/Vanilla/Kewra) are all labeled as "Body Talc" and the descriptions regarding their use on the retail packs are "Feeling of freshness, increases luster of skin, gives relief from itching sensation and irritation of prickly heat, very helpful remedy in summer boils and pimples"

Komal Parash is labeled as "Baby Body Talc" and the description regarding its use on the retail packs are "Feeling of freshness, increases luster of skin, gives relief from itching sensation and irritation of prickly heat, very helpful remedy in summer boils and pimples"

In other words, all the above four products are basically the same components, Talc or Talcum Powder to feel fresh, to increases the luster of skin, to give relief from itching sensation and irritation of prickly heat, and also claims to be very helpful as a remedy in summer boils and pimples"



23. **Talcum Powders** are classified specifically under **Tariff Head 3304.91.20**, and therefore, cannot, be classified under subhead 3004 in terms of Note 1(e) of Chapter 30 of the Tariff Act, even if it has therapeutic or prophylactic uses. And as per Rules of Interpretation, the specific description prevails over general.

24. As per the descriptions of the products printed on the labels of the products when packaged for retail sale and for information to the customer it is found that the

products are used mostly for brightening the skin, controlling the excess oil secretion, keeping skin clean glossy and free of freckles and spots, beautifying the skin of sun-burn and black patches, ensuring dazzling liveliness, enhancing glamour and beauty, preventing excessive perspiration, promoting feeling of freshness, increasing lustre of skin, keeping skin soft, fair, glowing, stop pre-mature ageing and wrinkling of skin, preventing sun burn rashes, dryness, discolouration and burning sensation of skin, properly cleansing, exfoliating and moisturizing the skin, helping for removal of make-ups and sunscreen which clogs pores, helping in the normal firming and toning of skin along with hydrating the skin to make it glow, fresh and smooth, helping to skin and tighten skin pores, makes skin soft and more elastic, reducing excess skin oil, protecting from sun-burn injury.

25. None of the above descriptions qualify for categorising the products as “medicaments” or “medicines” as they are not used in the diagnosis, treatment, mitigation or prevention of disease or disorder in human beings; rather they are more in tandem with the definition of ‘cosmetics’ as we find in the Drugs and Cosmetics Act, 1940, because none of the problems that these products treat can be classified as “injury” or “ailment” as already discussed in Para 14 and Para 15 above.

26. The General Explanation to Chapter 33 states that “The products of headings 33.03 to 33.07 remain in these headings whether or not they contain subsidiary pharmaceutical or disinfectant constituents or are held out as having subsidiary therapeutic or prophylactic value”



27. Explanation to Sub-Heading 33.04(A) states that this part covers: “(3) Other beauty and make-up preparations and preparations for the care of skin (other than medicaments) such as: face powders (whether or not compressed), baby powders (including talcum powders, not mixed, not perfumed, put up for retail sale), other powders and grease paints; beauty creams, cold creams, make-up creams, cleansing creams, skin foods (including those containing bees’ royal jelly) and skin tonics or body lotions; barrier creams to give protection against skin irritants, anti-acne preparations, which are designed primarily to cleanse skin and which do not contain sufficiently high levels of active ingredients to be regarded as having a primary

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therapeutic or prophylactic effect against acne, toilet vinegars which are mixtures of vinegars or acetic acid and perfumed alcohol.

Sunscreen or sun tan preparations are also included.”

28. A review of the remaining items (27 in number) supplied by the Appellant, will help to classify them under respective Chapter headings, as per their description:

Sl.	Name of the product	Classified under	Reasons for classification
1	Baranga	33	Other powder
2	Tanuruchi	33	Face powder
3	Twakamadhuri	33	Face powder
4	Subarna	33	Face powder
5	Angarag	33	Face powder
6	Tanurima	33	Baby powder
7	Swarnabho	33	Keeps skin soft, fair, glowing, stops pre-mature ageing and wrinkling of skin, prevents sun burn rashes, dryness, discolouration and burning sensation of skin
8	Nabaroop (Aloe Vera and Chandan)	34	Organic surface active products and preparations for washing the skin, in the form of liquid or cream
9	Nabaroop (Rose and Cucumber)	34	Organic surface active products and preparations for washing the skin, in the form of liquid or cream
10	Nabaroop (Lemon)	34	Organic surface active products and preparations for washing the skin, in the form of liquid or cream
11	Nabaroop (Neem)	34	Organic surface active products and preparations for washing the skin, in the form of liquid or cream
12	Nabaroop (Orange)	34	Organic surface active products and preparations for washing the skin, in the form of liquid or cream
13	Swarnali	33	Face cream/anti-acne cream
14	Tanujjal	34	Organic surface active products and preparations for washing the skin, in the form of liquid or cream
15	Twaka Snigdha (Lemon)	33	Preparations for care of skin
16	Twaka Snigdha (Orange)	33	Preparations for care of skin
17	Twaka Snigdha (Neem)	33	Preparations for care of skin
18	Twaka Snigdha (Rose)	33	Preparations for care of skin
19	Sukhparash	33	Anti-acne cream/Body cream
20	Namrata	33	Body lotion
21	Aadrita	33	Body lotion



22	Tanutra	33	Sun-screen preparations
23	Tanumitra 40	33	Sun-screen preparations
24	Tanumitra 60	33	Sun-screen preparations
25	Sarnajyoti	33	Removes skin impurities, black heads, dead skin cells, pimples and scars
26	Sunayana	33	Face cream
27	Komal Shree	33	Preparations for care of skin


In view of the above discussions, we find that the 31 products discussed above, supplied or intended to be supplied by the Appellant, are not to be classified under Chapter 30, but are to be classified under Chapter 33 (Cosmetics) or Chapter 34 (Soaps), and are to be taxed accordingly.

The Advance Ruling stands modified as above and the Appeal is disposed of accordingly.

Send a copy of this order to the Appellant for information.




 (SMARAKI MAHAPATRA)
 Member
 West Bengal Appellate Authority
 for Advance Ruling


 (RAKESH KUMAR SHARMA)
 Member
 West Bengal Appellate Authority
 for Advance Ruling