



RAJASTHAN AUTHORITY FOR ADVANCE RULING  
GOODS AND SERVICES TAX, KAR  
BHAWAN, AMBEDKAR CIRCLE, NEAR RAJASTHAN  
HIGH COURT JAIPUR – 302005 (RAJASTHAN)



ADVANCE RULING NO. RAJ/AAR/2025-26/17

Utkarsha Joint Commissioner	:	Member (Central Tax)
Dr. Akhedan Charan Additional Commissioner	:	Member (State Tax)
Name and address of the applicant	:	M/s Board of Secondary Education Rajasthan, Jaipur Road, Ajmer-305001, Rajasthan
GSTIN of the applicant	:	08AAAGB0002J2Z3
Clause(s) of Section 97(2) of CGST/SGST Act, 2017, under which the question(s) raised	:	(b) applicability of a notification issued under the provisions of this Act; (e) Determination of the liability to pay tax on any goods or services or both.
Date of Personal Hearing	:	16.09.2025, 28.05.2024 & 14.06.2022
Present for the applicant	:	CA, Praful Gupta, Authorized Representative
Date of Ruling	:	17.12.2025

**Note 1:** Under Section 100 of the CGST/SGST Act, 2017, an appeal against this ruling lies before the Appellate Authority for Advance Ruling, constituted under Section 99 of CGST/SGST Act, 2017, within a period of 30 days from the date of service of this order.

**Note 2:** At the outset, we would like to make it clear that the provisions of both the CGST Act and the SGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the SGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, a reference to such a similar provision under the CGST Act / SGST Act would be mentioned as being under the "GST Act".

The issue raised by M/s Board of Secondary Education Rajasthan, Jaipur Road, Ajmer-305001, Rajasthan - (hereinafter the applicant) is fit to pronounce advance ruling as it falls under the ambit of the Section 97(2)(b)&(e) given as under:

- (b) applicability of a notification issued under the provisions of this Act;
- (e) Determination of the liability to pay tax on any goods or services or both.

**A. SUBMISSION OF THE APPLICANT(in brief):-**

The Appellant, **Board of Secondary Education (GSTIN – 08AAAGB0002J2Z3)** Road, Ajmer, a government authority, Jaipur are engaged in supplying services to students in relation to conducting examination. The appellant receive various services from suppliers namely:-

1. Services of providing printing of Answer Sheets, Question papers, OMR sheets, Graphs, Certificates, Mark-sheets etc.
2. Services provided by way of online examination form filling.
3. Service provided by way of annual maintenance of the computers exclusively used for

examination purposes.

4. Service of operator provided by supplier for operating computer system.
5. Services provided by way of processing of result through marks allotted in examination.

**B. INTERPRETATION AND UNDERSTANDING OF APPLICANT ON QUESTION RAISED (IN BRIEF)**

1 The applicant receives all the mentioned services specified in para 10.

(A) Sec. 11(1) read with Notification No.12/2017-CT(Rate), Notification No.9/2017 IT(Rate) dated 25<sup>th</sup> June 2017 and 28<sup>th</sup> June 2017 read with Circular No. 151/07/2021-GST dated 17<sup>th</sup> June, 2021, respectively exempts the Supply of Services from Intrastate GST or Interstate GST as leviable u/s 9(1)/5(1) of the said act.As per S.No.66 (SAC/Chapter: Heading 9992)-

<b>S. No.</b>	<b>Chapter, Section, Heading, Group or Service Code (Tariff)</b>	<b>Description of Services</b>	<b>Rate (per cent.)</b>	<b>Condition</b>
<b>66</b>	<b>Heading 9992</b>	Services provided - (a) by an educational institution to its students, faculty and staff; (b) to an educational institution, by way of- (i) transportation of students, faculty and staff; (ii) catering, including any mid-day meals scheme sponsored by the Central Government, State	NIL	NIL

		<p>Government or Union territory;</p> <p>(iii) security or cleaning or house-keeping services performed in such educational institution;</p> <p>(iv) <b>services relating to admission to, or conduct of examination by, such institution;</b> upto higher secondary:</p> <p>Provided that nothing contained in entry (b) shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent.</p>		
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(B) Notification No.12/2017-CT(Rate) was amended through Notification No. 2/2018-Central Tax (Rate) dated 25<sup>th</sup> January,2018.

In the said notification,

(o) against serial number 66, in the entry in column (3)-

(ii) in item (b)

(A) in sub-item (iv), the words “upto higher secondary” shall be omitted;

(B)(B) after sub-item (iv), the following sub-item shall be inserted, namely: -

“(v) supply of online educational journals or periodicals:”;

(C) in the proviso, for the word, brackets and letter “entry (b)”, the words, brackets and

letters “sub-items (i), (ii) and (iii) of item (b)” shall be substituted;

(D) after the proviso, the following proviso shall be inserted, namely: -

“Provided further that nothing contained in sub-item (v) of item (b) shall apply to an institution providing services by way of-

(i) pre-school education and education up to higher secondary school or equivalent; or

(ii) education as a part of an approved vocational education course.”;

(C) Further Notification No.14/2018-Central tax (Rate) dated 26<sup>th</sup> July 2018 amend Notification No.12/2017-CT(Rate) dated the 28<sup>th</sup> June 2017.

In the said Notification-

(ii) in paragraph 3, in the Explanation, after clause (iii), the following clause shall be inserted, namely: -

“(iv) For removal of doubts, it is clarified that the Central and State **Educational Boards shall be treated as Educational Institution** for the limited purpose of providing services by way of conduct of examination to the students.”.

#### **As per circular mentioned above**

3.2 Similarly, services provided to an educational institution, relating to admission to, or conduct of examination is also exempt from GST [sl. No. 66 (b)(iv)- 12/2017-CT(r)]. 3.3 Educational institutions are defined at 2(y) of the said notification as follows- “(y) educational institution” means an institution providing services by way of, - (i) pre-school education and education up to higher secondary school or equivalent; (ii) education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force; (iii) education as a part of an approved vocational education course;”; Further, clause (iv) of Explanation of said notification reads as below: “(iv) For removal of doubts, it is clarified that the Central and State Educational Boards shall be treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students”

As per Column 3 clause (b) read with point (iv) explains that Services provided to an **educational institution** by way of service relating to admission to, or **conduct of examination by such institution will be exempt** as per section 11(1) read with notification No.12/2017-CT(Rate) dated 28<sup>th</sup> June 2017.

Furthermore, Notification No. 2/2018-Central Tax (Rate) dated 25<sup>th</sup> January 2018 removed the wording “up to higher secondary” as mentioned in original notification in clause (iv).

Further, Notification No.14/2018-Central tax(Rate) dated 26<sup>th</sup> July,2018 amend Notification No.12/2017-CT(Rate) dated the 28<sup>th</sup> June,2017 and added clarification in paragraph 3, in explanation ,after clause (iii) i.e., “(iv) For removal of doubts, it is clarified that the Central and **State Educational Boards shall be treated as Educational Institution** for the limited purpose of providing services by way of conduct of examination to the students.”.

Therefore, RBSSE is an Educational Institution as explained in Notification No.-14/2018 read with paragraph 3 explanation of Notification No.12/2017, who receives above mentioned services in para 10 as per its own specifications for conducting examinations. The supplier charges GST on the supply which at the end is payable and borne by the Applicant as per the normal mechanism followed in GST. The applicant falls under the definition Educational Institution by virtue of Notification no.12/2017 which clearly exempts services provided to an Educational Institution in relation to conduct of examination. Further, the earlier Notification of exemption upto higher secondary school or equivalent has been superseded by Notification No. 02/2018 Central Tax (Rate) dated 25<sup>th</sup> January,2018.

*Furthermore, we further bring to your kind attention the recent judgment of the Hon'ble Supreme Court in Commercial Tax Department, Rajasthan vs. Power Grid Corporation of India Ltd. (Civil Diary No(s). 17421 of 2025, decided on 18.07.2025). The Court held: Maintainability of Application for Advance Ruling – It was clarified that the definition of “advance ruling” under Section 95(a) of the CGST Act **does not restrict the scope of the applicant.** A person liable to pay tax under reverse charge can also file an application for advance ruling. Accordingly, the Special Leave Petition was dismissed.*

*Appealability of Orders under Section 98(2) – The Court further observed that where an application is rejected under Section 98(2) of the CGST Act, such an order is not appealable. Hence, a petition seeking quashing of such an order is not maintainable. The SLP in this regard was also dismissed.*

Therefore, as per Hon'ble Supreme Court finding there is no bar on the Board of Secondary education for filling Advance Ruling as an applicant with authority for Advance Ruling.

## **Conclusion**

### ***Applicant's Position***

- RBSE qualifies as an Educational Institution for the limited purpose of conducting examinations, as clarified under Notification No. 14/2018.
- All services listed in Paragraph 10 of this application are directly and exclusively related to the conduct of examinations.
- As per Notification No. 12/2017 (read with amendments), such services are exempt from GST.
- Suppliers currently charge GST on these services, which is borne by the Applicant under normal tax mechanism, despite the statutory exemption available.

### **C. QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT:**

Whether the following services provided by **the supplier** to the Board of Secondary Education in relation to conduction of examination can be claimed as exempted as per Notification No.12/2017-CT(Rate) read with explanation in paragraph 3 clause (iv), and read with Circular No. 151/07/2021-GST dated 17<sup>th</sup> June, 2021?

- 1. Supply of service by providing printing of Answer Sheets', Question papers, OMR sheets, Graphs, Certificates, Mark-sheets etc.*
- 2. Supply of service provided by way of online examination form filling.*
- 3. Service provided by way of annual maintenance service to the computers exclusively used for examination purposes.*
- 4. Services provided by supplier of service by way of processing of result through marks allotted to students in examination on Board website.*
- 5. Service of operator provided by supplier for operating computer system.*
- 6. Supply of service by way of Renting of Motor Vehicle and loading Vehicle which carry Observers to examination center and loading vehicle carry exam papers and retrieve back answer sheets after examination.*

### **D. COMMENTS OF THE JURISDICTIONAL OFFICER: -**

Gist of comments received from the Joint Commissioner, Circle-B, State tax, Ajmer vide letter dated 28.03.2022 are as under: -

1. The Service mentioned in Question-1 of the application appears exempted under S. No. 66(b)(iv) of the Notification No. 12/2017-CT(R) dated 28.06.2017.
2. The Service mentioned in Question-2 of the application appears exempted under S. No. 66(b)(iv) of the Notification No. 12/2017-CT(R) dated 28.06.2017.
3. The Service mentioned in Question-3 of the application appears not exempted.
4. The Service mentioned in Question-3 of the application appears not exempted.
5. The Service mentioned in Question-1 of the application appears exempted under S. No. 66(b)(iv) of the Notification No. 12/2017-CT(R) dated 28.06.2017.

**E. PERSONAL HEARING:**

**In the matter after heard personally on 14.06.2022. An order was passed on dated 17.06.2022 via ADVANCE RULING NO. RAJ/AAR/2022-23/09. The finding of order is summarized as below:-**

1. We have perused the records on file and gone through the facts of the case and the submissions made by the applicant as well as the department. We have also considered the issues involved, on which advance ruling is sought also by the applicant, and relevant facts.
2. As per written submission made by the applicant (i.e. the Board of Secondary Education, Jaipur Road, Ajmer, Rajasthan) is engaged in supplying services to student in relation to examination. Further, the applicant is receiving various services namely Services of providing printing of Answer Sheets', Question papers, OMR sheets, Graphs, Certificates, Mark-sheets etc., Services provided by way of online examination form filling, Services provided by way of annual maintenance to the computers exclusively used for examination purposes, Services of operator provided by suppliers for operating computer system, Services provided by way of processing of result through marks allotted in examination from the suppliers in relation to conduction of examination.
3. The question of law raised by the Applicant is whether the following services provided by the supplier to the Board of Secondary Education in relation to conduction of examination can be claimed as exempted as per Notification No.12/2017-CT(Rate) read with explanation in paragraph 3 clause (iv), and read with Circular No. 1S1/07/2021-GST dated 17th June, 2021?
  - a. Services of providing printing of Answer Sheets', Question papers, OMR sheets, Graphs, Certificates, Mark-sheets etc.
  - b. Services provided by way of online examination form filling.
  - c. Service provided by way of annual maintenance to the computers exclusively used for examination purposes.
  - d. Service of operator provided by supplier for operating computer system.
  - e. Services provided by way of processing of result through marks allotted in examination.

4. On Examine of the application submitted by the applicant, we find that the applicant is the recipient of various services namely Services of providing printing of Answer Sheets', Question papers, OMR sheets, Graphs, Certificates, Mark-sheets etc., Services provided by way of online examination form filling, Services provided by way of annual maintenance to the computers exclusively used for examination purposes, Services of operator provided by suppliers for operating computer system, Services provided by way of processing of result through marks allotted in examination from various suppliers in relation to conduction of examination.
5. We shall now examine the provisions of laws as laid down under the GST Act for the purposes of advance rulings. Chapter XVII of the GST Act comprising of Sections 95 is relevant provisions for advance ruling purposes.
6. As per Section 95 of CGST Act, 2017; this authority shall decide on matters or on questions specified in sub-section (2) of Section 97, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken, by the applicant and "Authority" means the Authority for Advance Ruling, constituted under Section 96. Thus Section 95 allows this authority only to decide on matters or on questions in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant i.e. in the subject case this application can be entertained only if the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant itself. In this case, the supplies of Services are being undertaken or proposed to be undertaken not by the applicant but by the various supplier(s) to the applicant. These suppliers are distinct persons as per the provisions of the GST Act.
7. From the above-mentioned provision, it is seen that this authority is constituted to decide on matters or questions specified in sub-section (2) of Section 97, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant. Thus, we find that the applicant is not a supplier in the present case, the applicant as per the contracts is a receiver of services supplied by the various suppliers.
8. Considering the provisions of the Chapter XVII of the GST Act and facts of the case, we are of the view that this authority can only pass rulings on supplies being undertaken or proposed to be undertaken by the supplier- applicant only. Therefore, this authority cannot entertain the subject application as the applicant is not a supplier of goods or services or both, rather is a recipient of services in the present case.

9. In view of above, we find no reason to entertain this application. Hence, without going into the merits of the case, we find that the present application of the applicant seeking ruling on questions stated hereinabove is not maintainable and liable for rejection.

10. In view of the foregoing, we rule as under:

**RULING-**The subject application for advance ruling made by the applicant is not maintainable and hereby rejected under the provisions of the GST Act, 2017.

**By aggrieved from the above order the applicant file an appeal before APPELLATE AUTHORITY FOR ADVANCE RULING, RAJASTHAN (A.A.A.R.) . The AAAR vide ORDER NO. RAJ/AAAR/10/2023-24 DATED 20.02.2024 remanded back the case with following direction.**

1. We have carefully considered the material evidence available on record including the oral submissions made by the authorized representative of the appellant at the time of personal hearing held on 13.02.2024.
2. We observe that the Appellant had sought Ruling before the Authority for Advance Ruling, Rajasthan as to whether the services provided by various suppliers to the Board of Secondary Education in relation to conducting examination can be treated as exempted under the provisions of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 read with explanation in paragraph 3 clause (iv) and read with Circular No. 151/07/2021-GST dated 17.06.2021.
3. The Authority for Advance Ruling, Rajasthan held that Section 95 of CGST Act, 2017 lays down that the Authority shall decide on matters or on questions specified in sub-Section (2) of Section 97, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the Appellant. In this case, the supply of services is being undertaken or proposed to be undertaken by various supplier(s) (to be rendered to the Appellant). The Appellant was held to be a recipient of the services and the suppliers are distinct persons as per the provisions of the GST Act. Therefore, the subject application was not entertained by the AAR, Rajasthan without going into the merits of the case.
4. The Appellant have argued that the AAR have misconstrued the meaning of the word applicant and that their interpretation of "applicant" being only a supplier & not a recipient, is quite narrow which defeats the purpose of seeking the Ruling for imposition of the GST.
5. We observe that during the personal hearing held on 13.02.2024, the authorized representative of the Appellant has reiterated the grounds of appeal furnished by them earlier and have additionally relied upon:-
  - i) The judgment dated 21.04.2023 of Hon'ble High Court, Calcutta in the case of M/s Anmol Industries Ltd. Versus West Bengal Authority for Advance Ruling, Goods and Service Tax and

- ii) The Order No. 01/2019/GST-ARA of 2019 dated 15.10.2019 passed by the Authority for Advance Ruling- Jammu & Kashmir wherein the Ruling was sought by Jammu & Kashmir State Board of School Education as a service recipient.
6. We note that in the case of M/s Anmol Industries Ltd. versus West Bengal Authority for Advance Ruling, Goods and Services Tax, the Hon'ble High Court, Calcutta held that :
  7. The said term "Applicant" has been defined in the most widest possible manner to include any person registered or desirous of obtaining a registration under the Act.
  8. In the present case, there is no dispute that the appellant is registered under GST Law. Further, the application filed by the appellant falls under clause (b) of Section 97(2) as the appellant seeks ruling on applicability of exemption notification.
  9. Reliance was placed in the case of M/s. Gayatri Projects Limited &anr. V/s. The Assistant Commissioner of State Tax, Durgapur Charge &Ors. in M.A.T. No.2027 of 2022 dated 05.01.2023, where this court held that appellants being the registered person under the law (GST Act) would fall within the definition of 'applicant', even though the appellant therein were not parties to the proceedings before the AAR.
  10. In the present case, the appellant fulfils the eligibility to seek advance ruling.
  11. Accordingly, the court set aside the ruling of AAR and remanded back the matter to AAR to decide the application on merits and in accordance with the law.
  12. We observe that AAR Rajasthan have not taken note of the above judgement of the Hon'ble High Court as the judgement had not been pronounced at the relevant point of time.
  13. We feel that it will be in the fitness of things if the Authority for Advance Ruling consider the ratio of the judgement & pass a ruling thereafter. We leave it open to the Authority for Advance Ruling to consider applicability of the judgement as per settled principles of jurisprudence.
  14. In view of the above discussions, we pass the following order :

**ORDER**

The Ruling of AAR, Rajasthan dated 17.06. 2022. is set aside and the matter is remanded back to the AAR to decide the application afresh after considering the judgement dated 21.04.2023 of Hon'ble High Court , Calcutta delivered in the case M/s Anmol Industries Ltd. Versus West Bengal Authority for Advance Ruling, Goods and Service Tax.

**In direction of AAAR order a personal hearing was granted to the applicant on 16.09.2025 & 28.05.2024. Mr. Praful Gupta (C.A.) Authorized Representative appeared for personal hearing. They reiterated the submission already made by them.**

## **F. DISCUSSIONS AND FINDINGS**

1. We note that AAAR, Jaipur vide order dated 20.02.2024 have remanded back the matter to AAR, Jaipur to decide the application afresh after considering the judgement dated 21.04.2023 of Hon'ble High Court, Calcutta delivered in the case M/s Anmol Industries Ltd. Versus West Bengal Authority for Advance Ruling. Since, the AAR, Jaipur preferred appeal before Hon'ble Supreme Court on the question of maintainability of an application for advance ruling, the matter has been kept in abeyance.

2. Consequent upon the judgment of the Hon'ble Supreme Court, while dealing with the question of maintainability of an application for advance ruling, has held that the definition of "advance ruling" under Section 95(a) of the CGST Act does not restrict the scope of the applicant to suppliers only. The Court observed that even a person liable to pay tax under reverse charge, or otherwise a recipient of service, may seek an advance ruling on any of the matters specified under Section 97(2) of the Act. Hence, we have taken up this matter afresh.

3. We have carefully examined the statement of facts, the application filed by the applicant, the submissions made during the hearing, and the comments from the jurisdictional Tax Authority.

4. We find that the issue raised by Board of Secondary Education (GSTIN – 08AAAGB0002J2Z3) Road, Ajmer, a government authority, Jaipur is fit to pronounce advance ruling as it falls under the ambit of the section 97(2)(b) given as under:-

*b. Applicability of a notification issued under the provisions of this act.*

5. The Appellant contended that they are engaged in supplying services to students in relation to conducting examination. They receive various services from suppliers namely:

1. Services of providing printing of Answer Sheets, Question papers, OMR sheets, Graphs, Certificates, Mark-sheets etc.
2. Services provided by way of online examination form filling.
3. Service provided by way of annual maintenance of the computers exclusively used for examination purposes.
4. Service of operator provided by supplier for operating computer system. Services provided by way of processing of result through marks allotted in examination

6. The main issue for consideration is whether the services received by the applicant, M/s Board of Secondary Education, Rajasthan (RBSE), from various suppliers in connection with the conduct of examinations, are exempt from GST under Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, as amended, read with Circular No. 151/07/2021-GST dated 17.06.2021.

7. The applicant further submitted that the services received — namely printing of question papers, OMR sheets, mark-sheets, result processing, form-filling, computer operations, and transportation of examination material — are directly connected and exclusively used for conducting examinations, and hence covered under Entry No. 66(b)(iv) of the aforesaid notification

8. It is noted that earlier, the Authority for Advance Ruling, Rajasthan, vide its Order No. RAJ/AAR/2022-23/09 dated 17.06.2022, had rejected the application on the ground

of maintainability under Section 95 of the CGST Act, holding that the applicant was a *recipient* and not a *supplier* of services.

9. Entry No. 66(b)(iv) of Notification No. 12/2017-CT (Rate) exempts services “to an educational institution, by way of services relating to admission to, or conduct of examination by, such institution.” Further, Explanation (iv) to paragraph 3 explicitly treats *Central and State Educational Boards* as educational institutions for the limited purpose of conducting examinations.

10. Thus, RBSE qualifies as an *educational institution* for the limited purpose of conducting examinations. Consequently, services provided to RBSE which are integral and directly connected with the conduct of examinations are only eligible for exemption under Entry No. 66(b)(iv).

11. Accordingly, all the services mentioned in the application dated 9.2.2022 by the applicant are found to be *in relation to the conduct of examination* and hence are covered under the exemption available vide Entry No. 66(b)(iv) of Notification No. 12/2017-CT (Rate), as amended. Thus, the applicant is entitled to exemption from GST on the services enumerated in the application, as these are directly connected with the conduct of examinations by the Board of Secondary Education, Rajasthan.

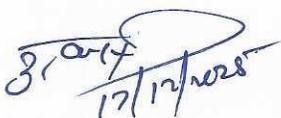
In view of the foregoing facts, circumstances and provisions of the GST law, we pass the following ruling:

#### RULING

Question- Whether the following services provided **by the supplier** to the Board of Secondary Education in relation to conduction of examination can be claimed as exempted as per Notification No.12/2017-CT(Rate) read with explanation in paragraph 3 clause (iv), and read with Circular No. 151/07/2021-GST dated 17<sup>th</sup> June, 2021?

1. Supply of service by providing printing of Answer Sheets', Question papers, OMR sheets, Graphs, Certificates, Mark-sheets etc.
2. Supply of service provided by way of online examination form filling.
3. Service provided by way of annual maintenance service to the computers exclusively used for examination purposes.
4. Services provided by supplier of service by way of processing of result through marks allotted to students in examination on Board website.
5. Service of operator provided by supplier for operating computer system.

Ans-1 All services are exempted as discussed in para 11 above.

  
17/12/2025

(Utkarsha)  
MEMBER  
CENTRAL TAX



  
(Dr. Akhedan Charan)  
MEMBER  
STATE TAX

F. No. AAR/SF/2025-26/184-189  
SPEED POST

o/c

Date: 17.12.2025

M/s Board of Secondary Education Rajasthan,  
Jaipur Road, Ajmer-305001, Rajasthan.

Copy to: -

1. The Chief Commissioner, CGST and Central Excise (Jaipur Zone), NCRB, Statue Circle, Jaipur, Rajasthan-302005.
2. The Chief Commissioner, State Tax, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme, Jaipur-302005.
3. The Pr. Commissioner, CGST and Central Excise (Jaipur Zone), NCRB, Statue Circle, Jaipur, Rajasthan-302005.
4. The Deputy/Assistant Commissioner, State Tax, Circle-B, Ajmer Divisional Kar Bhawan(Rajasthan).
5. The Deputy/Assistant Commissioner, CGST Division- Ajmer City, AJMER, Rajasthan.