MAHARASHTRA AUTHORITY FOR ADVANCE RULING

GST Bhavan, Room No.107, 1st floor, B-Wing, Old Building, Mazgaon, Mumbai – 400010.

(Constituted under Section 96 of the Maharashtra Goods and Services Tax Act, 2017)

BEFORE THE BENCH OF

(1) Shri. Dipak Gojamgunde, Joint Commissioner of State Tax, (Member)

(2) Smt. Himani Dhamija, Joint Commissioner of Central Tax, (Member)

ARN No.		AD2711220099373
GSTIN Number, if any/ User-id		27AABCR1955P1ZV
Legal Name of Applicant		M/s. Rochem Seperation Systems India Private Limited
Registered Address/Address provided while obtaining user id		101, HDIL Towers, 1st Floor, Anant Kanekar Marg, Bandra East, Maharashtra, Mumbai Suburban, 400051.
Details of application		GST-ARA, Application No. 80 Dated 16.11.2022
Concerned officer		State – Maharashtra, Zone – Mumbai-North Division – Ghatkopar, Charge – Ghatkopar-West-506
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Factory/Manufacturing
B	Description (in brief)	The applicant is engaged in providing repairs and maintenance services of Reverse Osmosis Plant/System (RO Plant/System) to the ships belonging to Indian Navy and or to The Indian Coast Guard.
Issue/s on which advance ruling required		➢ Classification of any goods or services or both ➢ Applicability of a notification issued under the provisions of this Act ➢ Determination of the liability to pay tax on any goods or services or both
Question(s) on which advance ruling is required		As reproduced in para 01 of the Proceedings below.

PROCEEDINGS

(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

The present application has been filed under Section 97 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 [hereinafter referred to as "the CGST Act and MGST Act" respectively] by M/s. Rochem Seperation Systems India Private Limited, the applicant, seeking an advance ruling in respect of the following question.

Determination of GST tax rate on maintenance and repairs contracts executed between the Indian Navy and the Applicant in respect of RO plant on board the warship, renaissance vessels, and other ships.

At the outset, we would like to make it clear that the provisions of both the CGST Act and the MGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the MGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, the expression 'GST Act' would mean CGST Act and MGST Act.

1. FACTS AND CONTENTIONS AS SUBMITTED BY THE APPLICANT

Background of the Applicant.

1.1 M/s. Rochem Separation Systems (India) Pvt. Ltd. (hereinafter referred to as "the Applicant"), holding GSTIN 27AABCR1955P1ZV, has filed the present application before this Authority under the provisions of Chapter XVII of the CGST Act, 2017 and the MGST Act, 2017 (collectively referred to as the "GST Act").

1.2 The Applicant has sought an advance ruling regarding the applicable rate of GST on repair, maintenance and overhaul services performed in respect of Reverse Osmosis (RO) Plants/Water Purification Systems installed on ships belonging to the Indian Navy and the Indian Coast Guard, particularly in the context of Notification No. 02/2021 – Central Tax (Rate) dated 02.06.2021.

Nature of Activities Undertaken by the Applicant.

1.3 The Applicant undertakes contracts with the Indian Navy and the Indian Coast Guard for providing maintenance services relating to RO plants installed on ships.

1.4 The scope of services provided under such contracts includes, inter alia:

- Preventive maintenance
- Routine maintenance
- Inspection and checking of safety controls
- General inspection of parts and operational systems
- Supply of consumables required during servicing
- Repairs and replacement of parts, wherever required

1.5 These activities are undertaken to ensure that the RO plants installed on ships continue to function efficiently and remain in proper operational condition.

Contract with the Indian Navy

1.6 The Applicant has submitted that it received an order dated 21.06.2022 from the Fleet Maintenance Unit (FMU), Mumbai (hereinafter referred to as "the Buyer") for providing maintenance services relating to RO Plants/Water Purification Systems installed on warships.

1.7 As per the terms of the said order, since the maintenance and repair services are carried out in respect of warships, the applicable GST rate is 5%, in terms of Notification No. 02/2021 – Central Tax (Rate) dated 02.06.2021, which provides concessional GST rates for Maintenance, Repair and Overhaul (MRO) services in respect of ships and vessels.

1.8 Accordingly, the Buyer directed the Applicant to levy GST at the rate of 5% on the supply of maintenance and repair services relating to the RO plant/system installed on ships.

1.9 The Applicant has stated that it concurs with the interpretation adopted by the Indian Navy and submits that the said position is consistent with prevailing industry practice.

1.10 The Applicant further submits that it is obligated to execute the services within the stipulated time in accordance with the Purchase Order issued by the Indian Navy.

Nature of the Transaction

1.11 The Applicant submits that the transaction involves supply of maintenance services along with incidental supply of spare parts and consumables required during the execution of such services.

1.12 In view of the above, the Applicant has approached this Authority seeking a ruling regarding the correct tax treatment of the said transaction, particularly whether the transaction qualifies for concessional GST under Notification No. 02/2021 dated 02.06.2021.

1.13 The Applicant submits that MRO services provided in respect of RO Plants installed on ships, vessels or submarines of the Indian Navy and Indian Coast Guard attract CGST and SGST at the rate of 2.5% each, in terms of the aforesaid notification.

1.14 The Applicant has also submitted copies of sample invoices issued for MRO services along with spare parts supplied to the Indian Navy.

Analysis of the Transaction.

1.15 For a Reverse Osmosis (RO) plant to function efficiently and reliably, the system and its associated components require periodic maintenance and servicing.

1.16 The Applicant undertakes maintenance and repair activities relating to the RO plant installed on ships, which include:

- Performance evaluation of the RO system
- Inspection and servicing of components
- Replacement of defective parts
- Rectification of operational issues arising during the contract period

Composite Supply with Service as the Principal Supply

1.17 Statutory Provisions

1.17.1 Reference is made to Section 2(30) of the CGST Act, 2017, which defines *Composite Supply* as:

> *"A supply made by a taxable person consisting of two or more taxable supplies of goods or services or both, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply."*

1.17.2 Further, Section 2(90) of the CGST Act, 2017 defines *Principal Supply* as:

> *"The 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."*

1.18 Application to the Present Case

1.18.1 In a composite supply, the principal supply represents the dominant element of the transaction, while other supplies support or facilitate the execution of the principal supply.

1.18.2 In the present case, the maintenance service contract forms the primary objective of the agreement between the Applicant and the Indian Navy/Coast Guard.

1.18.3 The supply of spare parts occurs only when required for the execution of maintenance activities and is therefore incidental to the principal service.

1.18.4 The term "naturally bundled" refers to supplies that are so closely connected that they are ordinarily supplied together in the course of business and cannot be separated without affecting the efficacy of the overall supply.

1.18.5 In the instant case, the supply of spare parts and consumables is intrinsically linked to the provision of maintenance services and arises only in the course of execution of such services.

1.18.6 Therefore, the supply of spare parts cannot be treated as an independent supply but must be regarded as ancillary to the maintenance services.

1.19 The applicant has relied on judgments and AAR, which are discussed in discussion part of the order.

1.20 In the present case, the RO plant belongs to the customer, namely the Indian Navy/Coast Guard, and the Applicant merely performs maintenance activities to ensure proper functioning and longevity of the equipment.

1.21 Therefore, the intention of the contract is not the transfer of property in goods but the provision of maintenance services.

Rate Contract with the Indian Navy

1.22 The Applicant has submitted Rate Contract No. FMU/344/RRC/ROCHEM RO Plant dated 13.07.2022 executed with the Indian Navy.

1.23 The said contract contains two broad components:

1. Manual labour services relating to installation, repairs and maintenance.

2. Supply of spare parts, which are incidental to the services.

1.24 Service items are listed from Serial No. 1 to 351, whereas spare parts are listed from Serial No. 352 onwards.

1.25 The spare parts are supplied only when required for executing maintenance services under the contract.

1.26 Accordingly, the entire contract constitutes a composite supply, where:

- Principal Supply: Maintenance and repair services
- Ancillary Supply: Spare parts and consumables

Classification and Applicable GST Rate

1.27 As per Notification No. 02/2021 – Central Tax (Rate) dated 02.06.2021, the following entry is relevant:

Chapter Heading	Description of Service	Rate
9987	Maintenance, repair or overhaul services in respect of ships and other vessels, engines and other components or parts	2.5%

1.28 Accordingly, the applicable tax rate is:

- CGST – 2.5%
- SGST – 2.5%

1.29 The concessional rate applies to MRO services provided in respect of:

- Ships or vessels
- Engines of ships or vessels
- Components or parts of ships or vessels or their engines

Meaning of Maintenance, Repair and Overhaul

1.30 The terms maintenance, repair and overhaul are not specifically defined under the GST law.

1.31 Therefore, such terms must be interpreted according to their ordinary dictionary meaning.

1.32 In common parlance:

- Maintenance refers to preventive care and routine upkeep of equipment.
- Repair refers to restoration of defective equipment to proper working condition.

- Overhaul refers to detailed inspection and restoration of equipment to ensure optimal functioning.

1.33 In comprehensive MRO contracts involving both service and supply of parts, the contract is generally treated as a maintenance contract, where the supply of parts remains incidental to the service.

2. APPLICANT'S INTERPRETATION OF LAW

2.1 The Applicant submits that the expression "in respect of" used in the relevant notification has a wide connotation and is generally understood to mean "in relation to", "with reference to", or "in connection with." The phrase is therefore interpreted broadly and is not restricted to a narrow or literal meaning.

2.2 In support of the above interpretation, reliance is placed on the judgment of the Hon'ble Supreme Court in Union of India v. Vijay Chand Jain, wherein it was held that the expression "in respect of" carries a wide amplitude and must be interpreted in a manner that includes matters having a direct or proximate connection with the subject.

2.3 The Applicant submits that the services provided for repair, maintenance and overhauling of RO plants installed on board ships are directly connected with the functioning and operation of such ships. Therefore, such services are clearly services provided in relation to or in connection with ships, and would fall within the scope of services provided "in respect of ships" as contemplated under the relevant notification.

2.4 The Applicant further submits that the interpretation of the notification may also be guided by established principles of statutory interpretation, including the doctrines of Noscitur a Sociis and Ejusdem Generis, which require that ambiguous words or expressions be interpreted in the context in which they appear.

2.5 Under the principle of Noscitur a Sociis, the meaning of a word is derived from the surrounding words with which it is associated. Similarly, the rule of Ejusdem Generis requires that where general words follow specific words in a statutory provision, the general words must be interpreted as being limited to matters of the same class or nature as the specific words.

2.6 The Applicant relies on the following judicial precedents which have recognised and applied the aforesaid principles of statutory interpretation:

- Oswal Agro Mills Ltd. v. Collector of Central Excise
- Attorney General v. Prince Ernest Augustus of Hanover
- Siddeshwari Cotton Mills (P) Ltd. v. Union of India

2.7 Applying the above principles, the Applicant submits that the expression "maintenance, repair or overhaul services in respect of ships" must necessarily include services provided to components and equipment installed on ships, as such components form an integral part of the ship's functioning.

2.8 Accordingly, the Applicant submits that maintenance, repair and overhaul services provided for RO plants installed on ships are services provided in respect of ships, since such plants are essential systems installed on board the vessels and are required for the operation and utility of the ship.

2.9 In view of the foregoing submissions, the Applicant contends that MRO services provided for RO plants installed on ships fall squarely within the scope of Notification No. 02/2021 – Central Tax (Rate) dated 02.06.2021 and are therefore liable to GST at the concessional rate of 5% (2.5% CGST + 2.5% SGST).

Prayer

2.10 In light of the above submissions, the Applicant respectfully prays that this Hon'ble Authority may be pleased to hold that repair, maintenance and overhauling services provided by the Applicant in respect of RO plants installed on warships, vessels and submarines deployed by the Indian Navy and the Indian Coast Guard, along with incidental supply of spare parts, are liable to GST at the rate of 5% (2.5% CGST + 2.5% SGST or 5% IGST depending upon the place of supply) in terms of Notification No. 02/2021 – Central Tax (Rate) dated 02.06.2021.

3. CONTENTION – AS PER THE CONCERNED OFFICER

3.1 The Applicant has sought an Advance Ruling regarding the applicability of Notification No. 02/2021 – Central Tax (Rate) dated 02.06.2021 in respect of the services provided by them for repair, maintenance and overhaul of RO plants installed on vessels, warships and submarines deployed by the Indian Navy and the Indian Coast Guard.

3.2 The aforesaid notification provides concessional GST rates for certain services. As per the this entry, CGST at the rate of 2.5% and SGST at the rate of 2.5% are prescribed for maintenance, repair or overhaul services in respect of ships and other vessels, engines and other components or parts.

3.3 The Applicant has submitted that maintenance and repair services are provided under contracts executed with the Indian Navy in respect of RO plants installed on board warships and other naval vessels, and has contended that such services fall within the scope of the above notification.

3.4 The Applicant has therefore sought determination of the applicable GST rate for the said services and has submitted that the services rendered under the maintenance and repair contracts should attract GST at the rate of 5% (2.5% CGST + 2.5% SGST) in terms of Notification No. 02/2021 – Central Tax (Rate) dated 02.06.2021.

3.5 In view of the submissions made by the Applicant and the provisions of the aforesaid notification, it appears that the services provided by the Applicant in respect of maintenance, repair or overhaul of RO plants installed on ships and vessels of the Indian Navy and the Indian Coast Guard would be eligible for the concessional tax rate of 2.5% CGST and 2.5% SGST, as prescribed under Notification No. 02/2021 – Central Tax (Rate) dated 02.06.2021.

4. HEARING

The preliminary hearing in the matter was held on 30.07.2025. During the said hearing, the Authorised Representative of the Applicant, Mr. Rajat Talati, Chartered Accountant, appeared and made submissions on behalf of the Applicant. The Jurisdictional Officer, Smt. Gauri Patil, Deputy Commissioner of SGST, also attended the hearing through virtual mode. The application was admitted.

The final hearing in the matter was conducted virtually on 07.01.2026. The Authorised Representative of the Applicant, Mr. Rajat Talati (C.A.), appeared and made detailed submissions in support of the application. The Jurisdictional Officer, Smt. Gauri Patil, Deputy Commissioner of SGST, was also present during the hearing. Bothe the parties are heard.

5. OBSERVATIONS AND FINDINGS

5.1 We have carefully examined the application filed by the Applicant, written submissions made during the course of proceedings, submissions of the jurisdictional officer and the relevant provisions of the GST law. The issue before this Authority is to determine the applicable rate of GST on maintenance and repair services provided by the Applicant in respect of Reverse Osmosis (RO) plants installed on board warships and other vessels of the Indian Navy and the Indian Coast Guard.

5.2 The Applicant, M/s. Rochem Separation Systems (India) Pvt. Ltd., is registered under GST bearing GSTIN 27AABCR1955P1ZV and is engaged in the business of supply, installation, repair and maintenance of Reverse Osmosis (RO) plants and water purification systems, including systems installed on ships belonging to the Indian Navy and the Indian Coast Guard.

5.3 It is observed from the submissions that the Applicant executes contracts with the Indian Navy / Indian Coast Guard for providing maintenance and repair services of RO plants installed on board naval vessels. The services rendered by the Applicant typically include preventive maintenance, routine servicing, inspection of safety controls, inspection of system components, supply of consumables required during servicing and replacement of defective parts wherever necessary.

5.4 The Applicant has submitted that it received an order dated 21.06.2022 from the Fleet Maintenance Unit (FMU), Mumbai for maintenance and repair of RO plants installed on warships. According to the Applicant, since the services are carried out on board ships or vessels, the applicable GST rate should be 5% (2.5% CGST + 2.5% SGST) in terms of Notification No. 02/2021 – Central Tax (Rate) dated 02.06.2021, which prescribes concessional GST rates for Maintenance, Repair and Overhaul (MRO) services in respect of ships and vessels.

5.5 The Applicant has submitted a copy of Rate Contract No. FMU/344/RRC/ROCHEM RO Plant dated 13.07.2022 executed with the Indian Navy. On examination of the said contract, it is observed that the

contract contains two major components:

1. Labour services relating to installation, repair and maintenance of RO plants.
2. Supply of spare parts and consumables required during servicing of the equipment.

5.6 The rate schedule forming part of the contract indicates that Serial Nos. 1 to 351 relate to service activities, whereas Serial Nos. 352 onwards relate to spare parts. It is further observed that spare parts are supplied only when required during repair or overhaul of the equipment, indicating that such supply is incidental to the maintenance services. The Applicant has contended that the transaction constitutes a composite supply within the meaning of Section 2(30) of the CGST Act, 2017, wherein the principal supply is maintenance and repair service and the supply of spare parts and consumables is ancillary.

5.7 It is observed that where goods and services are supplied together in the ordinary course of business and are naturally bundled, such supplies may qualify as composite supply, with the principal supply determining the tax liability. In the present case, maintenance services are the dominant element of the contract and spare parts are supplied only in connection with the performance of such services. However, even if the transaction qualifies as a composite supply, the applicable tax rate must still be determined with reference to the classification of the principal supply and the relevant rate notification applicable to such supply.

5.8 It is pertinent to note that the Applicant had earlier approached this Authority seeking an advance ruling regarding the applicable GST rate on supply of RO plants / water purification systems to the Indian Navy / Indian Coast Guard, which would be installed on warships. The said application was decided vide Advance Ruling No. GST-ARA-2021-22/B-10 dated 31.10.2022.

5.9 In the said ruling, the issue examined was whether RO plants supplied to the Indian Navy could be treated as "parts of vessels" so as to qualify for concessional GST rate under Sr. No. 252 of Notification No. 01/2017 – Central Tax (Rate) dated 28.06.2017. After detailed examination, this Authority held that RO plants are independent machinery used for purification of water and

are classifiable under HSN 8421. It was further observed that such systems cannot be regarded as integral parts of ships, as ships can exist and function without such equipment. The ruling further clarified that RO plants are auxiliary equipment used primarily for providing purified water for crew members and personnel on board ships and are not essential components required for navigation or functioning of the vessel itself. Accordingly, it was held that the supply of RO plants does not qualify as supply of parts of vessels and therefore the applicable GST rate on such goods would be 18%.

5.10 Although the earlier ruling dealt with the supply of RO plants, the reasoning adopted therein is relevant for determining the GST treatment of services relating to such machinery. By this Ruling, RO plants have already been held to be independent machinery classified under HSN 8421 and not parts of vessels under Chapter 89.

5.11 The Applicant has sought an Advance Ruling regarding the applicability of Notification No. 02/2021 – Central Tax (Rate) dated 02.06.2021 in respect of the services provided by them for repair, maintenance and overhaul of RO plants installed on vessels, warships and submarines deployed by the Indian Navy and the Indian Coast Guard.

The applicant contends that services of repair, maintenance and overhaul of RO plants installed on vessels fall under entry 25 (ib) of the Notification No. 11/2017 CT (R). As per the entry 25 (ib) of Notification NO. 11/2017 CT (R), maintenance, repairs or overhaul services in respect of ships and other vessels, their engines and other components or parts are taxable at the rate of 5%.

5.12 It is the contention of the applicant, that the expression "in respect of" used in the above mentioned entry 25 (ib) has a wide connotation and is generally understood to mean "in relation to", "with reference to", or "in connection with." The phrase is therefore interpreted broadly and is not restricted to a narrow or literal meaning. In support of his contention, reliance is placed on the judgment of the Hon'ble Supreme Court in case of Union of India v. Vijay Chand Jain, wherein it was held that the expression "in respect of" carries a wide amplitude and must be interpreted in a manner that includes matters

having a direct or proximate connection with the subject.

5.13 Now, let us discuss, whether impugned services fall under Entry 25(ib) of Heading 9987, which reads as follows,

"Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts"

The expression "in respect of" cannot be read in isolation. The service must still be in respect of the ships, its engines, or its component or parts. As discussed earlier, the RO plant itself is not regarded as a component or part of the vessel, then maintenance of the RO plant would be viewed as maintenance of independent machinery/equipment rather than maintenance of a ship's part or component.

5.14 In view of the above discussion and the earlier ruling of this Authority, it is observed that maintenance and repair services provided in respect of RO plants installed on ships cannot be treated as maintenance or repair services in respect of ships or vessels. Accordingly, such services would not qualify for the concessional GST rate under Notification No. 02/2021 – Central Tax (Rate) dated 02.06.2021, and the applicable GST rate would be 18%.

5.15 In cases where the contract involves only repair or maintenance of RO plants, the services would fall under SAC 9987 – maintenance and repair services of machinery and equipment, and the applicable GST rate would be 18%. Where the contract involves supply of spare parts along with repair or maintenance services, the transaction would still constitute a composite supply, wherein the principal supply is the maintenance service of machinery. Consequently, the entire supply would be liable to GST at 18%.

5.16 It is also observed that the activity cannot be classified as works contract under Section 2(119) of the CGST Act, 2017, since works contract applies only to immovable property, whereas RO plants installed on ships are movable machinery.

5.17 The applicant has relied on following judgments and AAR.

1. Hindustan Aeronautics Ltd. v. State of Karnataka (1984 AIR 744), wherein Hon. Supreme Court has held that the dominant intention of the contract

must be examined to determine the true nature of the transaction.

We find that, it has already been held that RO plants are independent machinery used for purification of water and are classifiable under HSN 8421. It was further observed that such systems cannot be regarded as integral part of ships, as ships can exist and function without such equipment. Then, maintenance of the RO plant would be viewed as maintenance of independent machinery/equipment rather than maintenance of a ship component.

2 Cummins India Limited (GST AAR Maharashtra) [MAH/AAAR/AM-RM/01/2021-22 dated 21.12.2021], wherein it was held that Annual Maintenance Contracts involving supply of spare parts and maintenance services constitute a composite supply with service as the principal supply.

We find that the facts in above case and facts in present case are different, therefore above AAR is not applicable in present case. Further, we would like to place on record that an advance ruling pronounced by the Authority, or the Appellate Authority shall be binding only on the applicant who had sought it, and the concerned officer or the jurisdictional officer in respect of the applicant.

5.18 The applicant has further relied on following judgments for interpretation of the entry 25 (ii) of the said Notification, by putting forth the principle of ejusdem generis & noscitur a socii.

1. Oswal Agro Mills Ltd. v. Collector, Central Excise 1993 AIR 2288.
2. In the case of Siddeshwari Cotton Mills (P) Ltd v. UOI, 1989 SC.
3. Viscount Simonds in Attorney General v. Prince Ernest Augustus of Hanover, (1957).

We find that the doctrine of noscitur a sociis, in above 3 cases, applies only where the statutory expression is ambiguous and requires contextual construction. In the case of repair and maintenance services of an RO plant/system installed on a ship, the service is specifically identifiable as maintenance of water treatment equipment. Therefore, unless the relevant GST

entry contains general words requiring contextual limitation, the doctrine of noscitur a sociis has limited application. The mere location of the RO plant on a vessel does not alter the essential character of the supply from maintenance of machinery to ship repair services. Consequently, the classification must be determined primarily from the wording of the GST tariff entry and the nature of the service supplied rather than by extending contextual interpretative doctrines.

6. In view of the extensive deliberations as held hereinabove, we pass an order as follows:

ORDER

(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

NO.GST-ARA- 80/2022-23/B- 149 Mumbai, dt. 28.09.2026

For reasons as discussed in the body of the order, the question is answered thus –

Question: Determination of GST tax rate on maintenance and repairs contracts executed between the Indian Navy and the Applicant in respect of RO plant on board the warship, renaissance vessels, and other ships.

Answer: - In view of the above discussion RO system is treated as a separate plant/equipment and not as a "component or part" of the vessel. Therefore, the services of repair, maintenance and overhaul of RO plant do not fall under entry 25 (ib) of Notification No.11/2017 CT (R). These are liable for GST at the rate of 18% as per entry 25 (ii) of the said notification.

D.P. GOJAMGUNDE
(MEMBER)

HIMANI DHAMIJA
(MEMBER)

PLACE - Mumbai

Copy to:-

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai

4. The Pr. Chief Commissioner of Central Tax, Churchgate, Mumbai
5. The Joint commissioner of State Tax, Mahavikas for Website.