



BEFORE THE AUTHORITY FOR ADVANCE RULING - ANDHRA PRADESH

Goods and Service Tax

D. No. 5-56, Block-B, R.K. Spring Valley Apartments, Eedupugallu, Vijayawada-521151

Present

1. Sri. D. Ramesh, Additional Commissioner of State Tax (Member)
2. Sri. A. Syam Sundar, Additional Commissioner of Central Tax (Member)

AAR No.10/AP/GST/2021 dated:25.02.2021

1	Name and address of the applicant	M/s. Shapoorji Pallonji & Company Private Limited. C/o Flat No.302, Battu Plaza, Getha Nagar, Beside SBI, Krishna Lanka, Vijayawada, Krishna District, Andhra Pradesh.
2	GSTIN	37AAACS6994C1Z4
3	Date of filing of Form GST ARA-01	07.10.2020
4	Date of Virtual Hearing	21.12.2020
5	Represented by	Kanupriya Bhargava Divya Bhardwaj
6	Jurisdictional Authority -State	Assistant Commissioner (ST) Chirala Circle, Nellore Division.
7	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; and e) determination of the liability to pay tax on any goods or services or both;

ORDER

(Under sub-section (4) of Section 98 of Central Goods and Services Tax Act, 2017 and sub-section (4) of Section 98 of Andhra Pradesh Goods and Services Tax 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 pari materia 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 APGST Act.



2. The present application has been filed u/s 97 of the Central Goods & Services Tax Act, 2017 and AP Goods & Services Tax Act, 2017 (hereinafter referred to as CGST Act and APGST Act respectively) by M/s. Shapoorji Pallonji & Company Private Limited (hereinafter referred to as applicant), registered under the AP Goods & Services Tax Act, 2017.

3. Brief Facts of the case:

The applicant, M/s. Shapoorji Pallonji and Company Private Limited are primarily engaged in the construction business and provide works contracts services to various customers including the Government, public Sector undertakings, Government Entities and Private sector entities. The applicant is registered under GST bearing Registration No.37AAACS6994C1Z4.

- 3.1. The applicant entered into a contractual arrangement with Greater Visakhapatnam Smart City Corporation Limited ("GVSCCL"). "GVSCCL" was constituted by Greater Visakhapatnam Municipal Corporation ("GVMC") on 11.03.2016. It is a limited company incorporated under the Companies Act, 2013 at the city level, in which the state and the urban local body (GVMC) are the promoters with 50:50 equity share holding as per G.O.MS.No.43
- 3.2 In June 2015, the Government of India ("GOI") initiated "Smart City Mission", as a part of which Special Purpose Vehicles ("SPV") are created. The SPVs will plan, appraise, approve, release funds, implement, manage, operate, monitor, and evaluate the Smart City development projects. Each Smart City will have a SPV which will be headed by a full time CEO and have nominees of Central Government, State Government and Urban Local Bodies ("ULB") on its Board. "GVSCCL" is one of such Special Purpose Vehicles (SPV).
- 3.3. The applicant entered into an agreement dated 04.06.2018 ("Agreement") with GVSCCL for beautification of Streets including Streetscape Design, Landscaping and Intersection Redesign in Visakhapatnam's Area Based Development under Smart Cities Mission. This Agreement includes the supply of materials and the provision of services by the Supplier to the Applicant.
- 3.4 In order to understand the nature of services provided by the applicant, the applicant has presented the relevant clauses of the agreement as under:
- Article 2 of the Agreement provides that the scope of project includes construction and development of the project on the site and thereafter, maintenance of the project.



- Article 28 of the Agreement provides definition of various terms. The extracts of relevant terms are reproduced as under:

“Project” means the construction and maintenance of the project in accordance with the provisions of this Agreement, and includes all words, services and equipment relating to or in respect of the Scope of the Project;

- Schedule D of the Agreement provides details in respect of scope of work.

“1.2.1. SCOPE OF WORK

(a) The work in this contract covers the design, supply and installation of all landscape works (hardscape, softscape) and allied civil and services work. The Contractor shall furnish all labour, material, tools and equipment necessary to complete the work as indicated on the drawings”.

- The majority of the work/activities undertaken by the applicant are mentioned here

below:

- Dismantling, demolition and disposal of Existing Structure such as cement/ concrete pavement and light pole foundations;
- Excavation of soil;
- Provide cement, concrete for foundation;
- Providing, laying and spreading crushed rock material, laying of interlocking concrete block pavements for cycle track and pedestrian;
- Flooring with Tactile tiles for cycle track and pedestrian;
- Supply of general planting soil mix, shrubs, trees for planting and rainwater harvesting;
- Supply and installation of stainless-steel roadside pole;
- Supply and installation of SS Bollard;
- Supply and installation of Rock Bench;
- Supply and installation of Manhole covers;
- Providing and applying Dashes, Arrows, Letters, Bus stop, Cycle Mark, Kerb Stone;
- Painting two coats on new concrete surfaces;
- Supply and installation of stainless-steel tree grate;
- Scarifying the existing bituminous road surface;
- Providing and installation of solar blinkers;



- Providing and installation of rubber speed breaker;
- Providing and fixing of signal, street, tourism, school, hospital sign boards;
- Supply and fixing of retro reflective landmark sign boards;
- Supplying of solar raised pavement markers;
- Providing fixing of median marker;
- Providing and fixing of vertical delineator;
- Supply and fixing of AFP Sheeting, flexible prismatic sheeting;
- Providing of touchscreen systems with projected capacitive touchscreen;
- Installation and commissioning of Smart Variable Message (VMS) sign boards;
- Install pedestrian lights;
- Removing, transporting, storage reinstallation, testing and commissioning of external pole existing Street light;

3.5. In this regard, the Applicant submitted that an advance amount of INR 4,19,70,000/- had been received from GVSCCL on 23.08.2018. On receipt of such amount, the applicant discharged its GST liability on 19.9.2018 at the rate of 18% as per Section 13 of Central Goods and Services Tax ("CGST") Act, 2017. However, upon perusal of Notification No.11/2017- Central Tax (Rate) dated 28.06.2020 ("Notification"), the applicant comprehended that the services provided by it may be taxable at the rate of 12% i.e., concessional rate as provided under Notification. The relevant entry 3(vi)(a) of the said Notification is as under:

SL. No	Chapter, Section or Heading	Description of service	Rate (per cent)	Condition
(1)	(2)	(3)	(4)	(5)
3	Heading 9954 (construction Services)	(vi) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above provided to the Central Government, State Government, Union Territory, a local authority, a Governmental Authority or a Government Entity by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation or alteration of – (a) A civil structure or any other original works meant predominantly for use other than	6	Provided that where the services are to a government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central government, State



		<p>for commerce, industry, or any other business or profession;</p> <p>(b) A structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or</p> <p>(c) A residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017.</p> <p>Explanation for the purpose of this item, the term 'business' shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.</p>	Government, union territory or local authority as the case may be
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It provides that works contract services provided to Central Government, State Government, Union Territory, a Local Authority, a Governmental Authority or a Government Entity, shall be taxable at the rate of 12%.

In view of the afore-mentioned background and facts, the applicant approached the

Authority for Advance Ruling on the questions listed.

4. Questions raised before the authority:

- 1) Whether the Services provided by the applicant is a composite supply of works contract as per clause (30) and (119) of section 2 of the CGST Act, 2017?
- 2) Whether the same would be taxable at the rate of 12% as prescribed under entry 3(vi)(a) of Notification No. 11/2017 - Central Tax (Rate), dated 28.06.2017?
- 3) What is the applicable GST Rate and SAC/HSN? If it is not covered by entry 3(vi)(a) of Notification No.11/2017 - Central Tax (Rate), dated 28.06.2017?

On Verification of basic information of the applicant, it is observed that the applicant is under State jurisdiction, i.e. Assistant Commissioner (ST) Chirala Circle, Nellore Division. Accordingly, the application has been forwarded to



the jurisdictional officer and a copy marked to the Central Tax authorities to offer their remarks as per Sec. 98(1) of CGST /APGST Act 2017.

In response, remarks are received from the State jurisdictional officer concerned stating that no proceedings are lying pending or passed relating to the applicant on the issue, for which the Advance Ruling sought by the applicant.

5. Applicant's Interpretation of Law and Facts:

- A.** The applicant submits that the services provided by him are a composite supply of works contract as per clause (30) and (119) of section 2 of the CGST Act, 2017
- A1.** As per the scope of work provided under the Agreement the applicant provides the following supplies to GVSCCL:
- Construction of the Project;
 - Development of the Project which includes plantation, landscaping etc.;
 - Maintenance of the project.
- A2.** Section 2(30) and 2(90) of the CGST Act, 2017 define the term "composite supply" and "principal supply" respectively.
- The co-joint reading of afore-mentioned provisions provide that when a taxable person is providing two or more naturally bundled taxable supplies, wherein one of such supplies is of predominant nature amongst others, it constitutes a "composite supply". In the instant case, as the applicant is providing two or more supplies wherein the construction of the project is the principal supply, it falls under the ambit of "composite supply".
- A3.** Furthermore, Section 2(119) of the CGST Act defines the term "works contract". The afore-mentioned provision provides that wherein under a contract, construction and maintenance services are provided in respect of an immovable property, it constitutes "works contract" services under GST. In the instant case, as the applicant is providing services in respect of construction/ installation of bus stop, pavements, drainage, poles which constitute a part of immovable property, the services provided by the applicant constitute works contract supply.
- A4.** Schedule II of the CGST Act, 2017 provides classification of certain supplies under GST in order to conclude whether they are to be treated as a supply of goods or services. Para 6(a) to the said Schedule states that composite supply



of works contract as defined in Section 2(119) shall be treated as a supply of services. The relevant extract is reproduced as under:

Schedule II

6. Composite supply

The following composite supplies shall be treated as a supply of services, namely:-

- (a) Works contract as defined in clause (119) of section 2 and
- (b) (.....)"

A5. In view of the aforementioned, the applicant submits that the supply provided by it under the scope of agreement constitutes "composite supply of works contract as defined under Section 2(119) of CGST Act, 2017".

B. The Services provided by the applicant fall under the ambit of Entry 3(vi)

(a) of the Notification

B1. Under GST law, Notification no.11/2017 Central Tax (Rate) dated 28.06.2017 specifies the rate of GST applicable on provision of construction services. Entry 3(vi)(a) of the notification provides that works contract services provided to Central Government, State Government, Union Territory, a Local Authority, a Governmental Authority or a Government Entity shall be taxable at the rate of 12%.

B2. With reference to the said entry, the applicant submits that for any activity to fall under the ambit of Entry 3(vi)(a) of Notification, following conditions must be satisfied:

- (a) There must be a 'composite supply' of 'works contract' as defined in clause (30) and (119) of section 2 of CGST Act 2017 and
- (b) Such supply shall not fall under the exception i.e. under clause (i) (ia)(ib) (ic)(id), (ie) and (if) of entry 3 as provided under the said notification; and
- (c) Such supply shall be provided to Central Government, State Government, Union Territory, a Local Authority, a Governmental Authority or a Government Entity.
- (d) Such supply shall be meant predominantly for use "other than commerce, industry or any other business or profession".



Each condition has been analysed in detail separately in the subsequent paragraphs.

- (a) There must be a 'composite supply' of 'works contract as defined in clause (30) and (119) of section 2 of CGST Act 2017.

The same has been explained in detail under point A.

- (b) Such supply shall not fall under the exception i.e. under clause (i) (ia)(ib) (ic) (id), (ie) and (if) of entry 3 as provided under the said notification.
- i. Clause (i) (ia) (ib) (ic) (id), (ie) and (if) of entry 3 notification pertain to construction of residential / commercial apartments (shops, offices, godowns etc.) whereas in the instant case, the applicant is providing completely different services which do not fall under the ambit of said clauses.
 - ii. Thus, the applicant submits that supply provided by it does not fall under the exception i.e. under clause (i) (ia) (ib) (ic) (id), (ie) and (if) of entry 3 as provided under the said notification.

(C) Such supply shall be provided to Central Government, State Government, Union Territory, a Local Authority, a Governmental Authority or a Government Entity.

- i. Section 2(69) of CGST Act, 2017 defines the term "Local Authority". In the instant case, the applicant is providing services to GVSCCL which do not fall under the ambit of panchayat, municipality or any other category. The applicant understands that GVSCCL does not qualify as "Local Authority" as per the definition provided under section 2(69) of CGST Act, 2017.
- ii. Explanation to Notification No.11/2017-Central Tax (Rate) dated 28.06.2020 ("Notification") defines the term "Governmental Authority" as under:
 - (ix) "Governmental Authority" means an authority or a board or any other body.
 - (i) Set up by an act of parliament or a State Legislature or
 - (ii) Established by any Government,

With 90 per cent or more participation by way of equity or control to carry out any function entrusted to a municipality under article 243w of the constitution or to a panchayat under article 243G of the Constitution.

Basis the aforementioned, for a body to qualify as "Governmental Authority" it shall fulfil all the above conditions:



In respect of condition (a), in the instant case, GVSCCL is a Special Purpose vehicle (SPV) established by the Government of Andhra Pradesh ("GoAP") vide G.O.Ms. 43, Municipal Administration & Urban Development dated 17.02.2016. Thus, it satisfies the first condition.

In respect of condition (b) GVSCCL is a limited company incorporated under the Companies Act 2013 in which the Andhra Pradesh State Government and Greater Visakhapatnam Municipal Corporation are the promoters having 50:50 equity share holding, which substantiates more than 90% of participation of the Government. Furthermore, G.O. Ms. No.43 provides the list of all the shareholders of GVSCCL as mentioned under:

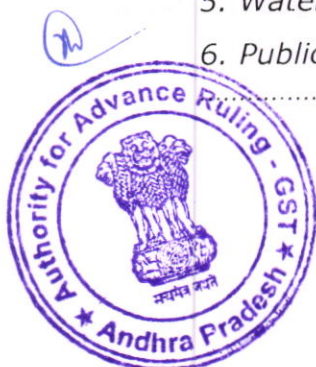
- Governor of Andhra Pradesh represented by Principal secretary, MA & UD, GoAP
- Commissioner and Director of Municipal Administration GoAP, Hyderabad.
- Engineer -in- Chief, public Health Department, GoAP.
- Director of Town and Country Planning, GoAP.
- GVMC represented by its Commissioner.
- Additional Commissioner, GVMC.
- Examiner of Accounts, GVMC and
- Superintending Engineer, GVMC.

In view of the afore-mentioned, as all shareholders are Government authorities the applicant submits that the composition of the GVSCCL leaves no further doubts regarding the complete control wielded by the Government and it qualifies second condition too.

iii. In respect of condition (c), it is pertinent to refer twelfth schedule to Article 243W of the Constitution which provides the category of the functions entrusted to a municipality. The relevant extract of the said schedule is as under:

"TWELTH SCHEDULE (Article 243 W)

1. *Urban planning including town planning,*
2. *Regulation of land use and construction of buildings,*
3. *Planning for economic and social development,*
4. *Roads and bridges,*
5. *Water supply for domestic, industrial and commercial purposes,*
6. *Public health, sanitation conservancy and solid waste management,*



12. Provision of urban amenities and facilities such as parks, gardens, playgrounds,

(.....)

17. Public amenities including street lighting, parking lots, bus stops and public conveniences”.

Upon perusal of the afore-mentioned schedule, the applicant understands that it is providing services to GVSCCL to carry out its functions as per Schedule 12 of article 243W of the constitution.

- iv. In view of the afore-mentioned discussion and provisions, the applicant submits that it is providing services to a Governmental Authority and thus, the final condition is also satisfied.

(D) Such supply shall be meant predominantly for use “other than for commerce, industry, or any other business or profession”.

- i. In respect of the condition d, it is pertinent to refer Section 2(17) of the CGST Act, 2017 which defines the term “business” as under:

“2(17) “business” includes-

a. Any trade, commerce, manufacture, profession, vocation, adventure, wager or

any other similar activity, whether or not it is for a pecuniary benefit;

b. Any activity or transaction in connection with or incidental or ancillary to sub-clause (a);

c. Any activity or transaction in the nature of sub- clause (a), whether or not there

is volume, frequency, continuity or regularity of such transaction;

d. (....)

e. (....)

f. (....)

g. (...)

h. (...) and

i. Any activity or transaction undertaken by the Central Government, a State Government or any Local Authority in which they are engaged as public authorities;”



The afore-mentioned definition provides a very wide scope to the term "business" to include any trade, commerce, manufacture, profession, vocation, adventure, wager or any other similar activity.

The primary objective to undertake any business activity is different. In common parlance, when someone starts his own business, he doesn't start the business with the objective to fulfil his responsibilities. If someone is fulfilling the responsibilities bestowed upon him, it cannot be considered as a situation where that person is doing business.

- ii. In the present factual scenario, the situation is different as GVSCCL has been established with a very specific objective. The said objective is derived from the Article 243W of the Constitution of India which provides the list of responsibilities of Municipalities. Basis the same, municipalities are bound to perform their functions and implement the schemes as may be entrusted to them including those in relation to the matters as listed under Schedule 12.
- iii. The functions to be performed by SPV include plan, appraise, approve, release funds, implement, manage, operate, monitor and evaluate the smart city development projects.
- iv. Keeping in view the same, GVSCCL (a SPV) was created by the Municipality Corporation i.e., GVMC to carry out its functions and implement "Smart City Mission". It shall be noted that main functions of the Municipality which are in line with the objective of "Smart City Mission" are enshrined under Visakhapatnam Municipality Corporation Act, 1979 will mutatis mutandis apply. Section 8A of the Greater Hyderabad Municipal Corporation Act, 1955 (the name has been amended by Act No.13 of 2008, earlier it was known as Hyderabad Municipal Corporation Act, 1955) provides that ward committee constituted by Municipal Corporation is obligated to perform following functions.
 - a. Sanitation work and drainage maintenance,
 - b. Distribution of water supply;
 - c. Working of the street lights;
 - d. Minor repair of roads;
 - e. Maintenance of markets;
 - f. Maintenance of parks and playgrounds;



- v. From the afore-mentioned background and the responsibility on Municipality, it is clear that GVSCCL was constituted solely with the objective to perform municipality functions and to achieve "Smart City Mission" as proposed by the Government. Thus, in applicant's view, it cannot be considered as an activity towards "business".
- vi. The applicant submits that the services provided by the applicant to GVSCCL are used by the applicant in fulfilling its statutory obligations as enshrined under schedule 12 of Article 243W of the constitution. The same has been discussed in detail. Basis the same, in applicant's view, GVSCCL is only undertaking the functions as enshrined under Visakhapatnam Municipality Corporation Act, 1979 and is not undertaking any business activity.
- vii. Thus, the services provided by the applicant to GVSCCL are not used predominantly for the purpose of commerce, industry or any other business or profession. Accordingly, the last condition is also satisfied.

Therefore, on the basis of the foregoing, the applicant submitted that services provided by them are taxable at the rate of 12 per cent as they fall under the ambit of Entry 3(vi) (a) of Notification No.11/2017-Central Tax (Rate) dated 28.06.2020.

6. Virtual Hearing:

The proceedings of Hearing were conducted through video conference on 21st December, 2020, for which the authorized representatives attended and reiterated the submissions already made.

7. Discussion and Findings:

We have examined the issues raised in the application. The taxability and the applicable rate of tax for the goods and services supplied or to be supplied, as governed under the provisions of respective GST Acts are examined.

The applicant is providing the following supplies to the GVSCCL:

- a) Construction of the project
- b) Development of the project including plantation, landscaping, Street lighting etc.,



c) Maintenance of the project.

The clause (119) of the section (2) of the CGST Act defines 'works Contract' as *"a contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance, renovation, alteration or commissioning of any immovable property where in transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract"*.

The composite supply of works contract as defined at Section 2 of CGST Act, 2017 and APGST Act, 2017 is treated as supply of service in terms of serial No. 6, Schedule II of CGST Act, 2017 and APGST Act, 2017.

The "Government Entity" is defined under the explanation at serial no 4(x) of the Notification No.31 Central Tax –Rate dated 13.10.2017 which reads as under:

"(x) "Government Entity" means an authority or a board or any other body including a society, trust, corporation, i) set up by an Act of Parliament or State Legislature; or ii) established by any Government, with 90per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a Local Authority."

Now we examine whether the GVSCCL fits in the above definition or not?

Greater Visakhapatnam Smart City Corporation Limited (GVSCCL) is a Special Purpose Vehicle (SPV) created by the Government of Andhra Pradesh vide G.O.MS.No.43, Municipal Administration & Urban Development (UBS) Department, Government of A.P. dated 17.02.2016. GVSCCL is a limited company incorporated under the Companies Act, 2013 in which the Andhra Pradesh State Government and the Greater Visakhapatnam Municipal Corporation are the promoters having 50:50 equity share holding, which substantiates more than 90% of participation of the Government. With reference to the 'control' wielded by the shareholders, all the directors of the board are public authorities. Initially the board was constituted with the Principal Secretary for Municipal Administration and Urban Development, Govt. of A.P., (under promoter category) as chairman. The District Collector and Commissioner, GVMC (under Promoter Category) and other 11 members were nominated by the Authorities in the State Government, ULB and Central Government as per the said G.O. The SPV is owned by the Government of A.P. and



GVMC ON 50:50 ratio and is governed by a Board of Directors answerable to the Government of A.P., Government of India and GVMC. The Government of A.P. and GVMC are the shareholders in the GVSCCL.

Accordingly the GVSCCL rightly fits into the definition of the 'Government Entity' as per the said notification. The functions carried out by the said GVSCCL are the functions which were entrusted by the Central Government, State Government and Local Authority i.e. of Municipal Administration.

Furthermore, the service provided by the applicant is Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, provided to a Government Entity by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession. The same is classifiable under the Heading 9954 Entry at Serial No. 3(vi) (a) of the Notification No.11/2017 Central Tax (Rate) dated 28.06.2017 as amended from time to time and liable to tax @12%(6%CGST +6%SGST).

RULING

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

Question: Whether the Services provided by the Applicant is a composite supply of works contract as per clause (30) and (119) of Section 2 of the CGST Act, 2017?

Answer: Affirmative.

Question: Whether the same would be taxable at the rate of 12% as prescribed under entry 3(vi) (a) of Notification No.11/2017-Central Tax (Rate), dated 28.06.2017?

Answer: Affirmative.

Question: What is the applicable GST Rate and SAC/HSN? If it is not covered by entry 3 (vi)(a) of Notification No.11/2017-Central Tax (Rate), dated 28.06.2017?

Answer: No relevance as it was answered above.



Sd/- D. Ramesh
Member

Sd/-A. Syam Sundar
Member

//t.c.f.b.o//

Deputy Commissioner (ST)
DEPUTY COMMISSIONER (ST)

O/o. Chief Commissioner of State Tax,
Government of A.P., Vijayawada

To

1. M/s. Shapoorji Pallonji & Company Private Limited, C/o – Flat No.302, Battu Plaza, Getha Nagar, Beside SBI, Krishna Lanka, Vijayawada, Krishna, Andhra Pradesh 520013. **(By Registered Post)**
2. M/s. Shapoorji Pallonji & Company Private Limited, Shop No.11, Central Tax Team, SP Centre, 41/44 Minoo Desai Marg, Colaba, Mumbai-400005. **(By Registered Post)**

Copy to

1. The Assistant Commissioner of State Tax, Chirala Circle, Nellore Division. **(By Registered Post)**
2. The Superintendent, Central Tax, CGST Ongole Range, Nellore Division. **(By Registered Post)**

Copy submitted to

1. The Chief Commissioner (State Tax), O/o Chief Commissioner of State Tax, Eedupugallu, Vijayawada, (A.P)
2. The Chief Commissioner (Central Tax), O/o Chief Commissioner of Central Tax & Customs, Visakhapatnam Zone, GST Bhavan, Port area, Visakhapatnam-530035 A.P. **(By Registered Post)**

Note: Under Section 100 of the APGST Act 2017, an appeal against this ruling Lies before the Appellate Authority for Advance Ruling constituted under Section 99 of APGST Act, 2017, with in a period of 30 days from the date of service of this order.

