



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.11/AP/GST/2021 dated: 10.02.2021

1	Name and address of the applicant	M/s. Bharat Dynamics Limited, G Block, Autonagar, Fakir Takya, Gajuwaka, Visakhapatnam, Andhra Pradesh-530049.
2	GSTIN	37AAACB7880N1Z3
3	Date of filing of Form GST ARA-01	12.08.2020
4	Date of Virtual Hearing	21.12.2020
5	Represented by	Sri Ananthanarayanan S
6	Jurisdictional Authority -State	Assistant Commissioner (ST) Gajuwaka Circle, Visakhapatnam Division.
7	Clause(s) of section 97(2) of CGST/SGST Act, 2017 under which the question(s) raised	(a) classification of 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. Bharat Dynamics Limited (hereinafter referred to as applicant), registered under the AP Goods & Services Tax Act, 2017.

3. Brief Facts of the case:

- Bharat Dynamics Limited (hereinafter referred to as 'Applicant'/BDL), a Government of India Enterprise under the Ministry of Defence was established to be a manufacturing base for guided missiles and allied Defence equipment.
- The clarification sought by the applicant relates to supplies to be effected against a supply Order No.1/W/005/03/S4 dated 28.09.2019 from the Government of India, Ministry of Defence (MOD), AAKANKSHA, New Delhi, India for supply of Submarine Fired Decoy System (hereinafter referred to as 'SFDS') along with associated services. The aforesaid supply shall be executed at the applicant's unit in Andhra Pradesh with principal place of business at Autonagar, Gajuwaka, Visakhapatnam, Andhra Pradesh.
- The SFDS in question is a component proposed to be fitted to the submarines operated by the Indian navy for protection/safety of the submarines against incoming torpedoes/missiles.

4. Questions raised before the authority:

Whether the Submarine Fired Decoy System (SFDS) supplied by the applicant is classifiable as 'parts of submarine' under Chapter Heading 8906 and, therefore, attract a GST rate of five (5%) by virtue of entry no. 252 of Schedule I in Notification No. 1/2017-Integrated Tax (Rate) dated 28.07.2017 ?

On Verification of basic information of the applicant, it is observed that the applicant is under State jurisdiction, i.e. Assistant Commissioner (ST) Gajuwaka Circle, Visakhapatnam 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 both the State and Central Tax officers concerned stating that no proceedings are lying pending or passed relating to the applicant on the issue, for which the Advance Ruling was sought by the applicant.

5. Applicant's Interpretation of Law and Facts:

The Applicant submits the specifications and usage of SFDS system in a submarine.

Usage of SFDS system in a submarine

- Submarines, apart from surveillance, are usually built for warfare and armed with torpedoes or guided missiles. A submarine is equipped with a torpedo launching system as well as a decoy system.
- In order to protect submarines against enemy attacks using torpedoes, submarines come equipped with a decoy system (SFDS), which deploy Stationary Jammers & Decoys during the course of pre-determined evasive counter manoeuvres, to maximize the submarine survivability against modern torpedo attacks. The decoy system is an anti-torpedo countermeasure system for submarines.
- Submarine Fired Decoy Systems (SFDS) launch decoys as an anti-torpedo countermeasure system for submarines, designed to counter attacks of acoustic homing torpedoes, active/passive, lightweight and heavyweight, wire and non-wire-guided by deploying the expendable, light-weight, high-performance stationary jammers and Stationary Decoys.
- An SFDS encompasses the following:
 - (a) Launcher Assembly
 - (b) Jammers and Decoys
 - (c) Reaction Managed Firing (RMF) panel
- The Jammer part of SFDS is an underwater broadband noise generator that is launched in the water by means of a dedicated system installed on onboard submarines. The unit is an expendable device to be launched against an attacking torpedo in order to mask the submarine echo by increasing the noise level received by the torpedo acoustic homing system.
- The decoy is an underwater echo repeater. It is an expendable device launched against an attacking torpedo in order to simulate false target echoes seducing the torpedo acoustic system.)



- The Central Government had issued Notification No. 01/2017-Integrated (Rate) dated 28th June, 2017 (the Notification) specifying the rate of tax applicable on all the taxable goods. Schedule I of the aforesaid Notification provides the list of goods on which GST is applicable at the rate of 5%. Under the said Schedule, **serial no. 250 covers 'other vessels, including warships and lifeboats, other than rowing boats.'** Submarines used by the Indian Navy are classifiable under the said entry. The relevant extract of said entry is reproduced hereunder:

Schedule I-5%

S.No.	Chapter/Heading/Sub-heading/Tariff item	Description of goods
250	8906	Other vessels, including warships and lifeboats, other rowing boats

- Further, serial No. 252 of Schedule I covers '*parts of goods of headings 8901, 8902, 8904, 8905, 8906, 8907.*' The said entry is reproduced hereunder for ease of reference:

Schedule I-5%

S.No.	Chapter/Heading/Sub-heading/Tariff item	Description of goods
252	Any Chapter	<i>Parts of goods of headings 8901,8902,8904,8905,8906, 8907</i>

- From the aforesaid, it is understood that SFDS supplied by the Applicant qualify as 'parts of goods of heading 8906', and SFDS system shall be classifiable as a supply under serial no. 252 attracting a GST rate of 5%. Hence, in the Applicant's view, the SFDS system supplied by the Applicant qualifies as a 'part' of submarine and, as a consequence, be classifiable under entry no. 250 of Schedule I and attracts a lower rate of 5% GST.

The SFDS system qualifies as 'part of a submarine' for the following reasons:

Although entry no. 252 under the first Schedule of the Notification uses the expression 'parts of goods of headings 8906', neither the Schedule nor the GST



define the term 'parts of goods'. Therefore, reliance needs to be placed on the case laws under the erstwhile regime and dictionary meanings to understand the true purport of the term 'parts of goods'.

The dictionary meanings of the term 'parts' are as below:

Advanced Law Lexicon Dictionary: a thing is a part of the other only if the other is incomplete without it.

Cambridge Dictionary: a separate piece of something or a piece that combines with other pieces to form the whole of something; one of the pieces that together form a machine or some type of equipment.

- Judicial precedents under the pre-GST regime can also assist in understanding the meaning of the term 'part' of a goods.

- In **G.S Auto International Limited v. Collector of Central Excise, Chandigarh, 2003 (152) ELT 3 (SC)**, the Supreme Court observed as below:

"For the purposes of classification under Chapter Heading 87.08, the test to be applied is: whether the goods are suitable for use solely or primarily with articles of Chapter Heading Nos. 87.01 to 87.05; if the answer is in the affirmative, the goods will be classifiable under Chapter Heading 87.08, but if the answer is in the negative, they would have to be classified under Chapter Heading No. 73.18. Having regard to the finding that the goods in question cannot but be regarded as parts of automobiles, it has to be held that they are suitable for use primarily with articles of Chapter Heading Nos. 87.01 to 87.05. It follows that the goods in question cannot be treated as falling under Chapter Heading No. 73.18 and that they can properly be classified under Chapter Heading No. 87.08 of the Central Excise Tariff Act, 1985."

Having observed thus, the Supreme Court held the parts in question to be classifiable as parts of automobile. According to the Supreme Court, the test to be applied is whether the goods are suitable for use solely or primarily with articles of the said chapter. If the answer to this question is in the affirmative, the goods will be classifiable as part of any good.

- In **CCE, Chennai v. Besmak Components (P) Ltd., 2007 (213) ELT 533 (Tri-Chennai)**, the Chennai bench of the Hon'ble CESTAT had to decide upon the classification of plastic parts used in automobiles. Following the decision in **GS Auto International Limited (cited supra)**, on ascertaining the plastic goods in



question designed for use in motor vehicles, the Tribunal sustained the classification of these goods as parts of motor vehicles and not parts of general use. The relevant extract of the decision is as hereunder:

"6. We have carefully considered the facts of the case and the grounds of appeal. The first two categories of goods are parts of gadgets used in cars. As per section note 1 (k) to Section XVI, parts of automobiles cannot be classified under chapters 84 and 85. They have to be classified as parts falling under Section XVII. In the instant case they are classifiable as automobile parts of Chapter 87. The third category of goods is designed for use in automobiles and is of high degree of precision. They have to be classified under the related heading for parts of vehicles etc. of Section XVII.

- Therefore, despite the judicial precedents cited are not being case laws of the GST regime, the principles/ratio laid down thereunder should be adopted for the purpose of classification of SFDS in question.
- The SFDS system in question is tailor made/customized for use in the submarines by the Indian Navy. Apart from their usage in a submarine for countering torpedoes, it does not have any independent use for it to be sold in the market. In view of the aforesaid judicial precedents, since the System in question does not have any independent use, this itself shall be a sufficient reason for it to be classifiable as 'part' of a submarine.
- The defence market recognizes the SFDS as a system necessary for anti-torpedo attacks. The market identity of the SFDS as a system connected to a submarine for anti-torpedo measures supports the argument of the Applicant that SFDS qualifies as part of a submarine. Basis the above, the Applicant submits that the SFDS system qualifies as 'parts of submarine' and, therefore, the supply of system ought to attract a tax rate of 5%.

6. Virtual Hearing:

The proceedings of Hearing were conducted through video conference on 21st December, 2020, for which the authorized representative, Sri Ananthanarayanan S, attended and made certain additional submissions which are as under:



7. Additional Submission:

- The applicant submits that under Customs or in the earlier tax regime also, exemption to parts etc. of boats, ships is/ was provided. In the absence of separate heading of classification for parts of ships, the expression 'Any chapter' in Column 2 of the Schedule-I of Rate Notification assumes significance. Below mentioned are certain notification extracts for quick reference.
- Notification no. 12/2012-Cus., dated 17-3-2012 contained the following entry:

469	Any Chapter	Raw materials and parts, for use in the manufacture of goods falling under heading 8901, 8902, 8904, 8905 (except sub-heading 8905 20) or 8906, in accordance with the provisions of section 65 of the Customs Act, 1962 (52 of 1962)	Nil	Nil	83
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The above entry was inserted with effect from 24.11.2015. Further, the above Notification has since been superseded by Notification No. 50/2017, dated 30.06.2017; however, the above exemption entry continues under Sl.No.559 in the new Notification.

Similarly, Notification No.12/2012 - C.E. also exempted 'raw materials' and parts of ships etc. The relevant entry 306C, which was inserted by Notification No. 44/2015- C.E., dated 24-11-2015 reads as under

306C	Any Chapter	Raw materials and parts, for use in the manufacture of goods falling under heading/tariff item 8901, 8902, 8904 00 00, 8905 (except tariff item 8905 20 00) or 8906....
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Notification No.64/95-C.E. included the following exemption

21	All goods	If, -(a) the said goods are supplied for use in construction of warships of the Indian Navy or Coast Guard; and (b) before clearance of the said goods, a certificate from an officer not below the rank of a Rear Admiral of the Indian Navy or Coast Guard or Director General of Coast Guard or any other officer of the Indian Navy or Coast Guard equivalent to the Joint Secretary to the Government of India, to the effect that the said goods are intended for the said use, is produced to the proper officer.
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Further, Notification No.12/2012- Cus also had the following entry

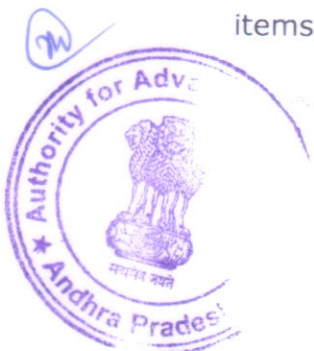


459	Any Chapter	Capital goods and spares there of raw materials, parts, material handling equipment and consumables, for repairs of oceangoing vessels by a ship repair unit.
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- Notification No. 82/84 – C.E. exempted all capital goods, components and raw materials falling under the Schedule to the Central Excise Tariff Act, 1985 and cleared the repair of goods falling under heading Nos. 8901, 8902, 8904 and 8905 (excluding floating or submersible drilling or production platforms) and 8906, by ship units from whole of excise duty.
- From the above, it can be seen that whenever exemption is provided to goods meant for ships, etc. falling under Chapter 89, either for manufacture of ships or for repairs or for specified purposes as required by Indian Navy, such exemption has been provided to goods falling under any Chapter of the respective Tariff.
- At this stage, the applicant refers to the decision of Authority of Advance Ruling, Karnataka in case of Bharat Electronics Limited (2019(29) G.S.T.L. 178 (A.A.R. – GST)). It was held in this advance ruling order that any system/sub-system or article or product, that is fitted to the ship or boat or a floating structure becomes either part or accessory of the said, irrespective of its classification. It was also held that,

"Various Systems, sub-systems and on board spares supplied by the applicant for use in the Warships, Vessels and Submarines meant for Indian Navy and shipbuilders (excluding consumables and raw materials) are appropriately covered under Sl. No. 252 of Notification No.1/2017- Central Tax (Rate), dated 28.06.2017, and accordingly attracts 5% GST."

- The applicant also draws attention to para no.3(I) to 3(j) in the aforesaid ruling wherein the applicant explained in detail about the interpretation of the customs tariff on part of accessories of the goods classified in Chapter 89 and the Hon'ble Bench agreeing to the contention has ordered at para 5.12 to 5.20 of the relied order.
- Furthermore, applicant relied on following cases wherein it has been held that the intention of use of the part would solely depend on the nature of use to which items are put to use.



- Advance Ruling Authority in case of **Alekton Engineering Industries Pvt. Ltd. 2019 (26) G.S.T.L. 143 (A.A.R.- GST)** has held that Triple Screw Pumps and parts fall under 8413 attract GST at the rate of 18%. However, Triple Screw Pumps manufactured by the applicant therein supplied to the India Navy for commissioning in its Vessels and Warships are parts of 'All types of Vessels & Warships' and are covered under entry at Sl.no.252 of Schedule I of the Notification No.1/2017-C.T. (Rate), dated 28.06.2017.
- Advance Ruling Authority in case of S.S. Diesel Engineering Pvt. Ltd.(2019 (26) G.S.T.L. 506 (A.A.R.-GST)), has held that Marine Parts – Engine, Gear Box and Generator supplied by the applicant therein would fall in Chapter 84/85 of Customs tariff. However, classification of goods under Sr. No.252 depends solely on the nature of use to which the goods are put to use.
- Thus, it is clear from the above ruling that any sub-systems proposed to be supplied by the applicant for use in warships etc. should be classified under Sl.No.252 of the CGST Rate Notification and accordingly attracts 5% GST.
- The applicant submits that Submarine Fired Decoy system (SFDS) is required to protect submarines against enemy attacks using torpedoes. Therefore, SFDS is an essential part of the submarines and hence qualifies to be "part of Submarines" and, therefore, attract GST at the rate of 5% by virtue of entry no.252 of Schedule I of the CGST Rate Notification.
- The SFDS system in question is designed for use in the submarines. Apart from their usage in a submarine for countering torpedoes, it does not have any independent use for it to be sold in the market. The fact that the system in question does not have any independent use other than in a submarine, is by itself should be a sufficient reason for it to be classifiable as 'part' of a submarine.
- Basis the above, the applicant submits that the SFDS system qualifies as 'parts of submarine' and, therefore, the proposed supply ought to attract a tax rate of 5%.
- The applicant further submits that they are of the understanding that the subject supplies are covered by Sl.No.252 of schedule I of the following reasons:-

SFDS is a counter defence measure and hence an essential part of warship:-

- The applicant relies on the case of **Mehra Brothers v. Joint Commercial Officer 1990 (11) TMI 144. The Apex Court.** In this case, it is held that a part



or accessory need not necessarily mean an item which is essential for the effective use of a vehicle but also would include any item which adds to the comfort or enjoyment of the vehicle.

"Having given our anxious consideration, with respect, we are of the considered view that the test laid down by the Karnataka High Court that the accessories as a part must contribute for convenience or effectiveness in the use of the car as a whole is not a correct test. In our view the correct test would be whether the article or articles in question would be an adjunct or an accompaniment or an addition for the convenient use of another part of the vehicle or adds to the beauty, elegance or comfort for the use of the motor vehicle or a supplementary or secondary to the main or primary importance. Whether an article or part is an accessory cannot be decided with reference to its necessity to its effective use of the vehicle as a whole. General adaptability may be relevant but not by itself conclusive."

- Further, the applicant submits that each of the systems are essential for the overall functioning of the warships and Submarines and therefore the expression "parts" in the subject entry of the Notification(s) should be construed to include all such systems/assemblies.
- The applicant would like to submit that S.No.252 of Schedule I of the GST Rate Notification is applicable so long as the goods are used in warships, vessels and submarines, whether for construction or repair or replacements. Any equipment which is required for enhancing the safety of the warship would be considered as an essential part of warship.
- As seen from above, in case of warships, SFDS is an integral part for the safety of warships.
- It was held by the Maharashtra Appellate Authority for Advance Ruling in the case of **A.S. Moloobhoy Pvt. Ltd.** that

"35. We agree with contention of the appellant that if EPIRB which is a critical element of GMDSS is classified as part of the ship under Sr. No.252 then there is no reason to exclude SART, NAVTEX and AIS from it.

GMDSS includes the following systems:-



- (a) Communication equipment.
- (b) Positioning and localization system.
- (c) Maritime safety information.

EPIRB on SART are a part of the positioning and localization system and NAVTEX is a part of maritime and safety information."

It is submitted that even in applicant's case, the purpose of warship would get defeated if the safety of warships is not kept in mind. Hence, SFD system is an integral part of the Warships.

- The applicant submitted that they were of the view that the rate of 5% GST in terms of SI. No.252 of Schedule I would apply whenever goods falling under any chapter are supplied, either as individual parts/components or as system/assemblies so long as they are meant for use in Warships (or other type of vessels falling under Heading 8901 etc.)
- The applicant also submitted that when the GST Notification is compared with the corresponding Customs/Central Excise Notifications mentioned earlier, it can be noticed that the CGST Rate Notification in general terms refers to 'parts of goods falling under 8901, 8902, 8904, 8905, 8906, 8907'.

8. Discussion and Findings:

We have examined the issues raised in the application. The taxability of the goods and services supplied or to be supplied, as governed under the provisions of respective GST Acts are examined to decide the question involved in the present Ruling.

The issue at hand is to examine whether the Submarine Fired Decoy System (SFDS) proposed to be supplied by the applicant is classifiable as 'parts of submarine' under Chapter Heading 8906 and, therefore, attract a GST rate of 5% by virtue of entry no.252 of Schedule I in Notification No.1/2017- Integrated Tax (Rate) dated 28.07.2017 or not.

The proposed supply of goods by the applicant, i.e., Submarine Fired Decoy System (SFDS) is an anti-torpedo defence system. Now we examine the applicant's claim that the SFDS, being an essential and requisite component of the warship falls under



chapter heading 8906. Basically the chapter 89 deals with "**ships, boats and floating structures**". It starts with a note,

"A hull, an unfinished or incomplete vessels, assembled, unassembled, or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 8906 if it does not have the essential character of a vessel of a particular kind".

A plain reading of the above connotes that the heading 8906 constitutes all kinds of structures that make any floating vessel but not of a particular kind. All the assembled, unassembled, or disassembled structures which are integral and essential to the making of a vessel fall in this category.

In addition to the above, the description of goods under Sl.No.252 is "*Parts of goods of headings 8901, 8902, 8904, 8905, 8906, 8907.*" In the instant case the product supplied by the applicant i.e., SFDS is basically not part of goods falling under headings 8901, 8902, 8904, 8905, 8906, 8907 as claimed by him. It is neither integral nor essential to the 'basic structure and intended general functioning of the submarine'. Besides, this anti-torpedo decoy system detects and locates the incoming torpedo with the help of SONAR & deploys decoys to confuse incoming torpedo attack. It is an anti-torpedo counter measure system for submarines and not an indispensable part of the submarine. Thus, it is not a part of 'ships boats and floating structures' but an additional feature that falls under the category of 'arms and ammunition'. As there is no description or explanation of 'arms and ammunition' anywhere in the GST Act, we refer to the general usage of the word in trade parlance.

"Ammunition (informally **ammo**) is the material fired, scattered, **dropped** or detonated from any weapon. **Ammunition** is both **expendable** weapons (e.g., bombs, missiles, grenades, land mines) and the **component parts** of other weapons **that create the effect on a target** (e.g., bullets and warheads)".

"Ammunition" meaning as per 'your dictionarty.com'

- Any **military supplies**.
- Any means of attack or **defence**
- The definition of ammunition is any object that can be discharged from a weapon, **launched**, or exploded.



In the present instance, SFDS is a part of **military supplies** and an anti-weaponry **defence** system used in naval **warfare**. This anti-torpedo system **launches** or **drops expendable decoys** from the launching pad.

'Expendable' as per "lexico UK dictionary.com", is

- 'of an object designed to be **used only once** and then abandoned or destroyed.
- launched from '*unmanned and expendable **launch vehicles***'.

The decoys dropped from **launcher assembly** of SFDS are also **expendable**, light weight high performance decoys. These decoys generate low frequency signals identical to warship engine, which confuses torpedo about actual location of warship. They simulate false target echoes seducing the torpedo acoustic system.

Moreover, these decoys are the **component parts** of the SFDS system **that create the effect on a target torpedo**.

Thus, we are of the opinion that the SFDS system can very well be categorised under the heading of 'arms and ammunition'. Moreover, in terms of classification rules, the goods need to be classified with goods of similar nature or they are akin to. Accordingly, goods are classified under chapter 93.

The relevant entry is Chapter 93 under Section XIX of I Schedule to Custom Tariff Act, 1952, which deals with 'Arms and ammunition; parts and accessories thereof'. It falls under the HSN code of 9306 'Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other **ammunition** and projectiles **and parts thereof**, including shot and cartridge wards'.

In view of the foregoing we rule as under.

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 Submarine Fired Decoy System (SFDS) proposed to be supplied by the applicant is classifiable as 'parts of submarine' under Chapter Heading 8906 and, therefore, attract a GST rate of five (5%) by virtue of entry no.252 of Schedule I in Notification No.1/2017- Integrated Tax (Rate) dated 28.07.2017."




Answer: The proposed supply in question falls under Sl.No.434 under Chapter/Heading/Sub-heading/ Tariff Item 9306 under Schedule III of Notification No. 1/2017 – Central Tax (Rate) dt: 28.06.2017 attracting tax rate of 18% as amended from time to time.

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. Bharat Dynamics Limited, G Block, Autonagar, Fakir Takya, Gajuwaka, Visakhapatnam, Andhra Pradesh-530049 **(By Registered Post)**

Copy to

1. The Assistant Commissioner of State Tax, Gajuwaka Circle, Visakhapatnam Division. **(By Registered Post)**
2. The Superintendent, Central Tax, CGST Sheelanagar Range, Visakhapatnam 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.

