

**AUTHORITY FOR ADVANCE RULING – CHHATTISGARH**  
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**Atal Nagar, District-Raipur (C.G.) 492002**

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**PROCEEDING OF THE AUTHORITY FOR ADVANCE RULING**  
**U/s. 98 OF THE CHHATTISGARH GOODS AND SERVICES TAX ACT, 2017**

Members Present are

Smt. Sonal K. Mishra  
Joint Commissioner  
O/o Commissioner, State Tax  
(CGGST), Raipur, Chhattisgarh.

Shri Shravan Kumar Bansal  
Additional Commissioner,  
O/o Principal Commissioner,  
CGST & Central Excise, Raipur (C.G)

**Subject :-** Chhattisgarh GST Act, 2017 – Advance Ruling U/s 98 Chhattisgarh GST Act, 2017 – Advance Ruling U/s 98 sought vide Application dated 12.12.2022, duly filled application with all documents received on 27.12.2022 from M/s Satyam Balajee Rice Industries Private Limited, Village Amaseoni, Post GSI, Mandhar, Raipur, Chhattisgarh, 493111, having GSTIN 22AAJCS2131A1Z5 (here in after referred to as the applicant), seeking advance ruling on chargeability of GST on prepacked and labelled rice upto 25 kg for the purpose of export.

**Read :-**Application 12.12.2022 (duly filled application with all documents received on 27.12.2022)from M/s Satyam Balajee Rice Industries Private Limited, Village Amaseoni, Post GSI, Mandhar, Raipur, Chhattisgarh, 493111, having GSTIN 22AAJCS2131A1Z5.

**PROCEEDINGS**

[U/s 98 of the Chhattisgarh Goods & Services Tax Act, 2017 (herein- after referred to as CGGST Act, 2017)]

No.STC/AAR/11/2022

Raipur Dated 24-03-2023

M/s Satyam Balajee Rice Industries Private Limited, Village Amaseoni, Post GSI, Mandhar, Raipur, Chhattisgarh, 493111, having GSTIN 22AAJCS2131A1Z5 has furnished an application in form ARA-01, duly filled application with all documents received on 27.12.2022 under section 97 of the Chhattisgarh Goods & Services Tax Act, 2017 seeking advance ruling regarding GST leviability on export of pre-packaged and labelled rice upto 25 Kgs, to foreign buyer, to exporter on "bill to ship to" basis i.e., bill to exporter and ship to customs port and to the factory of exporter.

**2. Facts of the case: -**

2.1. Satyam Balajee Rice Industries Private Limited, Village Amaseoni, Post GSI, Mandhar, Raipur, Chhattisgarh, 493111, the applicant having GSTIN 22AAJCS2131A1Z5 are engaged in the business of manufacturing and supplying of rice.





2.2. The applicant is supplying rice to customers in pre-packaged and labelled packages, having quantity upto 25 kilograms (25 kgs). Three types of customers to whom sales are executed are as under:

- A. Customers located abroad ("foreign buyer"):
  - (i) Foreign buyer provides the specification which have to be printed/labelled on the packages of rice, which are intended for sale to it. They procure empty bag and get them printed/labelled according to the specifications of the foreign buyer from supplier of packing material.
  - (ii) The supplier of packing material dispatches the printed/labelled empty bags, having capacity upto 25 kgs, to applicant's premises.
  - (iii) Applicant packs rice in their factory in these bags and export it to foreign buyer.
- B. Customers located in India who purchase rice from the applicant for the purpose of exports on "bill to ship to" basis ("Exporter")
  - (i) The supplier of packing material dispatches the printed/labelled empty bags, having capacity upto 25 kgs, to applicant's premises on directions of exporter (i.e., on "bill to ship to" basis, bill to exporter and ship to us).
  - (ii) Applicant pack the rice in empty bags and dispatch the pre-packaged rice to customs port on instructions of Exporter (i.e., bill to exporter and ship to customs port). Exporter ultimately exports the rice to foreign buyer.
- C. Customers located in India who purchase rice from the applicant for the purpose of exports ("Exporter")
  - (i) The supplier of packing material dispatches the printed/labelled empty bags, having capacity upto 25 kgs., to applicant's premises on directions of exporter (i.e., on "bill to ship to" basis, bill to exporter and ship to applicant).
  - (ii) Applicant pack the rice in empty bags and dispatch the pre-packaged rice to factory of Exporter. Exporter exports the pre-packaged rice to foreign buyer.

**3. Contentions of the applicant: -**

The applicant has in the instant application furnished the technical specification of the said product and their interpretation in this regard is as under: -

- i. that, GST would apply on specified goods where the pre-packaged commodity is supplied in packages containing quantity of less than or equal to 25 kg.
- ii. that, Pre-packaged and labelled commodities manufactured exclusively for export have not been excluded from the Legal Metrology Act, 2009 (1 of 2010), and the rules made thereunder.

iii. that, GST would be applicable on the supply of pre-packaged and





labelled rice upto 25 kgs, irrespective of the fact that it is for domestic sale or for the purpose of exports.

iv. that, without prejudice to the above, if the authority does not agree with their contentions / interpretations, then supply of pre-packaged rice upto 25 kg for the purpose of Export will be exempt from GST. Hence, following compliances under the GST law would not be required on export of exempt goods:

- a. Issuance of E-way bill
- b. Issuance of E-invoice
- c. Obtaining Letter of Undertaking/Bond for export

Hence, it will be very difficult to prove to the field officers inspecting the lorry/truck carrying the pre-packaged rice, that the said goods are being transported for exports.

#### 4. Personal Hearing: -

Keeping with the established principles of natural justice, personal hearing in the matter was extended to the applicant in virtual mode. Shri Pradeep Tayal CA, along with Ms. Suman Bansal CS both authorized representative of the applicant, M/s Satyam Balajee Rice Industries Pvt. Ltd., Village Amaseoni, Post-GSI, Mandhar Raipur Chhattisgarh having GSTIN 22AAJCS2131A1Z5 attended the personal hearing through virtual mode in the matter on 15.3.2023. It was their submission that they are engaged in the business of manufacturing and supplying of rice and that they are seeking advance ruling as to (i) whether GST would be leviable on export of pre-packaged and labelled rice up to 25Kgs, to foreign buyer? (ii) Whether GST would be applicable on supply of pre-packaged and labelled rice up to 25Kgs, to exporter on "bill to ship to" basis i.e., bill to exporter and ship to customs port. Exporter ultimately exports the rice to foreign buyer. (iii) Whether GST would be applicable on supply of pre-packaged and labelled rice up to 25Kgs, to the factory of exporter. Exporter will export the rice.

The authorized representative(s) of the applicant submitted that GST would apply on specified goods where the pre-packaged commodity is supplied in packages containing quantity of less than or equal to 25Kg and that Pre-packaged and labelled commodities manufactured exclusively for export have not been excluded from the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder. Thus, it was the opinion of the authorized representative(s) of the applicant, that GST would be applicable on the supply of pre-packaged and labelled rice up to 25 Kgs, irrespective of the fact that it is for domestic sale or for the purpose of exports.

Both the authorized representatives, reiterated their point of view in the matter as made in their ARA01 and thus requested for a ruling in the matter.

#### 5. The legal position, analysis, and discussion: -

At the very outset, we would like to make it clear that the provisions for implementing the CGST Act and the Chhattisgarh GST Act, 2017 [hereinafter referred to as "the CGST Act and the CGGST Act"] are similar and thus, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provisions under the CGGST Act, 2017. Now we





sequentially proceed to discuss the issues involved in the ruling so sought by the applicant and the law as applicable in the present case.

6. Section 96 of CGST Act, 2017, Authority for advance ruling, stipulates as under: -

*Subject to the provisions of this Chapter, for the purposes of this Act, the Authority for advance ruling constituted under the provisions of a State Goods and Services Tax Act or Union Territory Goods and Services Tax Act shall be deemed to be the Authority for advance ruling in respect of that State or Union territory.*

Section 97(2) of CGST Act, 2017 stipulates that: -

*The question, on which the advance ruling is sought under this Act, shall be in respect of—*

- (a) classification of any goods or services or both;*
- (b) applicability of a notification issued under the provisions of this Act;*
- (c) determination of time and value of supply of goods or services or both;*
- (d) admissibility of input tax credit of tax paid or deemed to have been paid;*
- (e) determination of the liability to pay tax on any goods or services or both;*
- (f) whether applicant is required to be registered;*
- (g) whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.*

Further, section 103 of CGST Act, 2017 stipulates about the ruling pronounced as under: -*The advance ruling pronounced by the Authority or the Appellate Authority under this Chapter shall be binding only –*

- a. On the applicant who had sought it in respect of any matter referred to in sub-section (2) of section 97 for advance ruling;*
- b. On the concerned officer or the jurisdictional officer in respect of the applicant.*

Thus, in view of the above section 103 of CGST Act, 2017, the ruling so sought by the applicant would be binding only on the applicant and on the concerned officer or the jurisdictional officer as stipulated above.

6.1 The jurisdictional Deputy Commissioner, Division-I, CGST Raipur under his letter CGST/AAR/D-I/RPR/2022-23 dated 21/23.3.2023 opined that the transactions made through the referred questions by the applicant fall within the purview of the scope of supply and attracts levy of tax as applicable under the GST Act.

7. We have gone through the submissions made by the applicant and have examined the contentions raised by them. At the outset, we find that the issue raised in the application is squarely covered under Section 97(2) (b) and Section 97(2)(e) of the CGST Act 2017 being a matter relating to applicability of a notification and determination of the liability to pay tax on any goods on its supply. We, therefore, admit the application for consideration on merits.





8. Now we proceed to decide the issues raised by the applicant on merits. The issues raised by the applicant in the instant case in hand is regarding levability of GST on export of pre-packaged and labelled rice up to 25Kgs directly to a foreign buyer / to an Exporter on "bill to ship to" basis/ to the factory of exporter.

In this context, the applicant in their writeup has submitted that they are engaged in the business of manufacturing and supply of rice and that they are supplying rice to customers in pre-packaged and labelled packages, having quantity up to 25 kilograms and that in this regard they are engaged with three types of customers to whom sales are executed viz. Customer located abroad (foreign buyer), Customer located in India who purchase rice from them for the purpose of exports on "bill to ship to" basis (Exporter) and Customers located in India who purchase rice from them for the purpose of exports (Exporter).

9. Export of goods in its cognate expression means taking goods out of India to a place outside India. Exports under GST are "zero rated supplies" and in this context, as per section 16 of IGST, Act 2017 export of goods or services or both and supply of goods or services for authorized operations to Special Economic zone developer or Special Economic zone units are zero rated supplies.

We further find from the detailed submissions put forth by the applicant, that they are of the firm opinion that in view of amendment in entry no. 51 of Schedule I of Notification no. 1/2017-Central Tax (Rate) dated 28.6.2017, CGST and SGST @2.5% each is applicable with effect from 18.7.2022 on export of pre-packaged and labelled rice up to 25Kgs directly to a foreign buyer / to an Exporter on "bill to ship to" basis/ to the factory of exporter. To bring home their point, the applicant has also cited reference to FAQ 2, vide press release dated 18.7.2022 on the issue, that if specified commodities are supplied in a package that do not require declarations / compliances under the Legal Metrology Act, 2009 ( 1 of 2010), and the rules made thereunder, the same would not be treated as pre-packaged and labelled for the purposes of GST levy and that rice supplied in pre-packaged form would fall in the definition of "pre-packaged commodity under Legal Metrology Act, 2009 and rules made thereunder, if such pre-packaged and labelled packages contains a quantity up to 25 Kgs.

9.1 It is worthwhile to mention here that Section 9 of the CGST Act and respective SGST Acts and Section 5 of IGST Act inter alia provides for levy of tax ".....at such rates, not exceeding forty percent, as may be notified by the government on the recommendation of the council and collected in such manner as may be prescribed ....." A plain reading of above provision implies that government has power to notify rates of tax on recommendation of GST council. The combined rate of CGST and SGST or IGST cannot be more than 40 per cent.

9.2 The Central government on recommendation of GST council has notified the rate of applicable tax payable on goods vide notification no. 01/2017 – CT (Rate) / Integrated tax (rate) dated 28/06/2017. It may be noted that notifications regarding central tax (CGST) are issued by central government and notification regarding state tax (SGST) issued by respective state government have identical provisions. The said





notifications are subject to amendments from time to time by the government. The schedules in notifications issued have reference to chapter, heading, sub heading and tariff items.

**10.** Now on coming to the applicable tax rate on such goods there is no doubt that the same depends upon the classification of the goods in question and the effective rates of such goods are specified in schedules appended to Notification no. 01/2017-CT(Rate) dated 28.6.2017 as amended and subject to the adherence of stipulations mentioned therein.

10.1 For ease of reference, the relevant portion of GST Notification No. 1/2017- Central Tax (Rate) dated 28 June 2017 as amended by Notification No. 6/2022-Central Tax (Rate) New Delhi, the 13<sup>th</sup> July 2022 effective from 18.7.2022 is reproduced here under: -

GOVERNMENT OF  
INDIA  
MINISTRY OF FINANCE  
(Department of Revenue)  
Notification No. 1/2017-Central Tax Rate)

New Delhi, the 28<sup>th</sup> June, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the rate of the central tax of-

- (i) 2.5 percent. in respect of goods specified in Schedule I,
- (ii) 6 percent. In respect of goods specified in Schedule II,
- (iii) 9 percent. In respect of goods specified in Schedule III,
- (iv) 14 percent. In respect of goods specified in Schedule IV,
- (v) 1.5 percent. In respect of goods specified in Schedule V, and
- (vi) 0.1 25percent. in respect of goods specified in Schedule VI

Appended to this notification (herein after referred to as the said Schedules), that shall be levied on intra-State supplies of goods, the description of which is specified in the corresponding entry in column (3) of the said Schedules, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedules.

**Schedule I –2.5%**

S. No.	Chapter /Heading /Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
1.	----	-----
2.	----	-----
3.	----	-----
.....	----	-----



*[Handwritten Signature]*



....	.....	.....
51.	1006	Rice pre-packaged and labelled
....	.....	.....

**Schedule II – 6 % .....**

**Schedule III –9%**

**Schedule IV – 14%**

**Schedule V – 1.5%**

**Schedule VI – 0.125%**

Further, as per explanation (ii) to Notification no. 1/2017- Central Tax (Rate), the expression 'pre-packaged and labelled' means a 'pre-packaged commodity' as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.'

10.2 It is also seen that consequent upon amendment in Sr. no. 51 in Notification no. 1/2017-Central Tax (Rate) vide Notification no. 6/2022-Central Tax (Rate), dated 13<sup>th</sup> July 2022 effective from 18.7.2022, the FAQ issued in this matter reads as under: -

*That the changes relating to GST rate, in pursuance of recommendations made by the GST Council in its 47th meeting, came into effect from today, 18th of July, 2022. One such change is moving from imposition of GST on specified goods when bearing a registered brand or brand in respect of which an actionable claim or enforceable right in a court of law is available to imposition of GST on such goods when "pre-packaged and labelled". Certain representations have been received seeking clarification on the scope of this change, particularly in respect of food items like pulses, flour, cereals, etc. (specified items falling under the Chapters 1 to 21 of the Tariff), as has been notified vide notification No. 6/2022-Central Tax (Rate), dated the 13th of July, 2022, and the corresponding notifications for SGST and IGST. Following are the Frequently asked Questions (FAQ) to clarify certain doubts/queries regarding the GST levy on 'pre-packaged and labelled' goods which came into effect from today, 18th of July, 2022:*

In the aforesaid context, it has been clarified that prior to 18th of July, 2022, GST applied on specified goods when they were put up in a unit container and were bearing a registered brand name or were bearing brand name in respect of which an actionable claim or enforceable right in a court of law is available. With effect from 18<sup>th</sup> July 2022, this provision undergoes a change and GST has been made applicable on supply of such "pre-packaged and labelled" commodities attracting the provisions of Legal Metrology Act. For example, items like pulses, cereals like rice, wheat, and flour (aata), etc., earlier attracted GST at the rate of 5% when branded and packed in unit



*De*



container (as mentioned above). With effect from 18.7.2022, these items would attract GST when "pre-packaged and labelled". Additionally, certain other items such as Curd, Lassi, puffed rice etc. when "pre-packaged and labelled" would attract GST at the rate of 5% with effect from the 18th July, 2022. Essentially, this is a change in modalities of imposition of GST on branded specified goods to "pre-packaged and labelled" specified goods.

The above said FAQ further clarifies that In the context of food items (such as pulses, cereals like rice, wheat, flour etc.), the supply of specified pre-packaged food articles would fall within the purview of the definition of 'pre-packaged commodity' under the Legal Metrology Act, 2009, and the rules made thereunder, if such pre-packaged and labelled packages contained a quantity up to 25 kilogram [or 25 litre] in terms of rule 3(a) of Legal Metrology (Packaged Commodities) Rules, 2011, subject to other exclusions provided in the Act and the Rules made thereunder. For such commodities (food items- pulses, cereals, flour, etc.), rule 3 (a) of Chapter-II of Legal Metrology (Packaged Commodities) Rules, 2011, prescribes that package of commodities containing quantity of more than 25 kg or 25 litre do not require a declaration to be made under rule 6 thereof. Accordingly, GST would apply on such specified goods where the pre-packaged commodity is supplied in packages containing quantity of less than or equal to 25 kilograms.

10.3 It would also be not out of place to mention here that the applicant in their application has cited three scenarios of clearances of rice to customers to whom sales are executed viz. Customer located abroad (foreign buyer), Customer located in India who purchase rice from them for the purpose of exports on "bill to ship to" basis (Exporter) and Customers located in India who purchase rice from them for the purpose of exports (Exporter). In this regard for interstate supply of taxable goods by a registered supplier to a registered recipient/ merchant exporter, for exports the IGST rate of 0.1% has been stipulated vide Notification no. 41/2017-Integrated Tax (Rate) dated 23.10.2017. Similarly, for such intra state supply, the rate for supplies to exporters is provided under Notification no. 40/2017-CT(Rate) dated 23.10.2017 @ (0.05% + 0.05%). The details and terms of conditions to be adhered of such interstate / intrastate supply of taxable goods is as under: -

CBIC has notified that inter-state/ domestic supply of taxable goods by a registered supplier to a registered recipient/ merchant exporter, for exports, shall attract a nominal GST rate of 0.1%, under CGST/ IGST/ UTGST, in line with recommendations of the 22nd GST Council Meeting held on 06/10/2017, subject to fulfillment of certain conditions, as under:

(i) the registered supplier shall supply the goods to the registered recipient on a tax invoice;

(iii) the registered recipient shall indicate the Goods and Services Tax Identification Number of the registered supplier and the tax invoice number issued by the registered supplier in respect of the said goods in the shipping bill or bill of export, as the case may be;

(iv) the registered recipient shall be registered with an Export Promotion Council or a Commodity Board recognised by the Department of Commerce;

(vi) the registered recipient shall move the said goods from place of registered supplier, -





(a) directly to the Port, Inland Container Depot, Airport or Land Customs Station from where the said goods are to be exported; or

(b) directly to a registered warehouse from where the said goods shall be move to the Port, Inland Container Depot, Airport or Land Customs Station from where the said goods are to be exported;

(vii) if the registered recipient intends to aggregate supplies from multiple registered suppliers and then export, the goods from each registered supplier shall move to a registered warehouse and after aggregation, the registered recipient shall move goods to the Port, Inland Container Depot, Airport or Land Customs Station from where they shall be exported;

(viii) in case of situation referred to in condition (vii), the registered recipient shall endorse receipt of goods on the tax invoice and also obtain acknowledgement of receipt of goods in the registered warehouse from the warehouse operator and the endorsed tax invoice and the acknowledgment of the warehouse operator shall be provided to the registered supplier as well as to the jurisdictional tax officer of such supplier; and

(ix) when goods have been exported, the registered recipient shall provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) and tax invoice of the registered supplier along with proof of export general manifest or export report having been filed to the registered supplier as well as jurisdictional tax officer of such supplier.

The registered supplier shall not be eligible for the above-mentioned exemption if the registered recipient fails to export the said goods within a period of ninety days from the date of issue of tax invoice.

10.2 Thus, from the above it gets abundantly clear that that if specified commodities are supplied in a package that do not require declarations / compliances under the Legal Metrology Act, 2009 ( 1 of 2010), and the rules made thereunder, the same would not be treated as pre-packaged and labelled for the purposes of GST levy and that rice supplied in pre-packaged form would fall in the definition of "pre-packaged commodity" under Legal Metrology Act, 2009 and rules made thereunder, if such pre-packaged and labelled packages contains a quantity up to 25 Kgs. Accordingly, we come to the considered view that GST would be applicable on the supply of pre-packaged and labelled rice up to 25 Kgs, for both domestic supplies as also for export clearances. Thus, the applicable rate of GST on the supply of pre-packaged and labelled rice up to 25 Kgs, for both domestic sales as also for export clearances is 5% [2.5% CGST + 2.5% SGST] or (5% IGST) as the case may be, in terms of amended entry no. 51 to Schedule-I to Notification no. 01/2017-CT(Rate) /Integrated tax (Rate) dated 28.6.2017 as amended, with effect from 18.7.2022. Besides this as discussed above, for interstate supply of taxable goods by a registered supplier to a registered recipient/ merchant exporter, for exports the IGST rate of 0.1% has been stipulated vide Notification no. 41/2017-Integrated Tax (Rate) dated 23.10.2017, subject to the adherence of the terms conditions as stipulated therein.

Having regard to the facts and circumstances of the case and discussions as above, we pass the following order: -





**ORDER**

**(Under section 98 of the Chhattisgarh Goods and Services Tax Act, 2017)**

No.STC/AAR/11/2022

Raipur Dated 24-03-2023

The ruling so sought by the applicant is accordingly answered as under:

**RULING**

- i. Yes, GST is leviable on export of the said pre-packaged and labelled rice up to 25Kgs to foreign buyer @ 5% IGST, subject to compliance of the provisions as specified in Notification no. 01/2017- Integrated tax (Rate) dated 28.6.2017 as amended, effective from 18.7.2022.
- ii. Yes, GST is leviable on supply of pre-packaged and labelled rice up to 25Kgs, to exporter on "bill to ship to" basis, @ 5% [2.5% CGST + 2.5% SGST] or (5% IGST) as the case may be, wherein the exporter ultimately exports the rice to foreign buyer subject to compliance of the provisions as specified in Notification no. 01/2017-CT(Rate) / Integrated tax (rate) dated 28.6.2017 as amended, as applicable effective from 18.7.2022.
- iii. Yes, GST is leviable on supply of pre-packaged and labelled rice upto 25Kgs to factory of exporter, @ 5% [2.5% CGST + 2.5% SGST] or (5% IGST) as the case may be, wherein the exporter ultimately exports the rice subject to compliance of the provisions as specified in Notification no. 01/2017-CT(Rate) / Integrated tax (rate) dated 28.6.2017 as amended, as applicable effective from 18.7.2022.

Besides this as discussed above, for interstate / intrastate supply of taxable goods by a registered supplier to a registered recipient/ merchant exporter, for exports, IGST @ 0.1%/ CGST-SGST@ (0.05% + 0.05%) has been stipulated vide Notification no. 41/2017-Integrated Tax (Rate) dated 23.10.2017 / Notification no. is 40/2017-Central Tax(Rate) dated 23.10.2017 respectively, subject to the adherence of the terms and conditions as stipulated therein.

—sd—

Sonal K. Mishra  
(Member)

—sd—

Shrawan Kumar Bansal  
(Member)



Place:- Raipur  
Date:- 24-03-2023  
Seal:-

**TRUE COPY**

—sd—  
24/3/23

MEMBER  
ADVANCE RULING AUTHORITY  
CHHATTISGARH, RAIPUR

**TRUE COPY**

—sd—  
24/3/23

MEMBER  
ADVANCE RULING AUTHORITY  
CHHATTISGARH, RAIPUR