

**AUTHORITY FOR ADVANCE RULING, TAMIL NADU
No.207, 2nd FLOOR, PAPJM BUILDING, No.1, GREAMS ROAD,
CHENNAI 600 006.**

**ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017 AND
UNDER SECTION 98(4) OF THE TNGST ACT, 2017**

Members present:

Shri Balakrishna S, I.R.S., Additional Commissioner/Member (CGST), Office of the Commissioner of GST and Central Excise, Audit II Commissionerate, Chennai - 600 034.	Shri B.Suseel Kumar, B.E., MBA., Joint Commissioner/Member (SGST), Authority for Advance Ruling, Tamil Nadu, Chennai - 600 006.
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Advance Ruling No.19/ARA/2025, dated 09.05.2025

- 1. Any appeal against this Advance Ruling order shall lie before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai under Sub-Section (1) of Section 100 of CGST Act 2017/TNGST Act 2017, within 30 days from the date on which the ruling sought to be appealed is communicated.*
- 2. In terms of Section 103(1) of the Act, Advance Ruling pronounced by the Authority under Chapter XVII of the Act shall be binding only-*
 - (a) On the applicant who had sought it in respect of any matter referred to in sub-section (2) Section 97 for advance ruling.*
 - (b) On the concerned officer or the Jurisdictional Officer in respect of the applicant.*
- 3. In terms of Section 103(2) of the Act, this Advance Ruling shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.*
- 4. Advance Ruling obtained by the applicant by fraud or suppression of material facts or misrepresentation of facts, shall render such ruling to be void ab initio in accordance with Section 104 of the Act.*
- 5. The provisions of both the Central Goods and Services Tax Act and the Tamil Nadu Goods and Services Tax Act (herein referred to as the Act) are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the Central Goods and Services Tax Act would also mean a reference to the same provisions under the Tamil Nadu Goods and Services Tax Act.*

GSTIN Number, if any/User id	33AXAPN5016C1Z4
Legal Name of Applicant	M/s. Paaragiri Balaraman Nagarajeswaran
Trade Name of Applicant	M/s. PSB Traders
Registered Address/ Address provided while obtaining User id	2, 52, Sri Saurashtra Marriage Hall, Kumaaraswamy Street, Shevapet, Salem 636 002.
Details of Application	Application Form GST ARA-01 received from the applicant on 16.05.2024.
Jurisdictional Officer	State – Gugai Assessment Circle, Salem Division Center – Salem Commissionerate, Salem I Division.
Nature of activity (s) (proposed/present) in respect of which advance ruling sought for A. Category B. Description (in brief)	Factory/Manufacturing and Works Contract The applicant is in the business of crafting silver products, using raw materials like silver and copper. These materials come in various purities, affecting the value of the silver bars. Typically, silver bars are purchased from vendors located outside Tamil Nadu, processed along with copper and are fashioned into silver ornaments. Sometimes this processing is outsourced through job work. Clarity is sought on several GST related matters, i.e., regarding e-way billing for job work and the purchase of silver bars; to understand the e-way bill requirement for the procurement of silver bars and scenario of barter exchange if payments are delayed. The applicability of the reverse charge mechanism for job work done by unregistered individuals; the correct HSN codes for different varieties of silver, etc.
Issues on which advance ruling required	Classification of any goods or services or both Applicability of a notification issued under the provisions of this Act.

	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.
Question(s) on which advance ruling is required	<p>1) Does barter exchange procedure operate for B2B transactions when payments are made without bank transactions?</p> <p>2) When a job worker is not registered under GST, does the Reverse Charge Mechanism (RCM) apply?</p> <p>3) For safety purposes, is it appropriate to mention the legal name on shipping labels and also ship the bills with discreet packaging?</p> <p>4) In cases where insurance of goods is mandatory, can we insure the goods for a lesser value?</p> <p>5) What are the appropriate HSN codes for scrap, melted scrap bars, melted rods and melted kacha?</p> <p>6) Is E-way bill mandatory for purchase and sale of silver scrap, silver ornaments and silver fine?</p> <p>7) In situations involving delivery challans for supply on approval, job work and repair when is an e-way bill required?</p> <p>8) How can the value of products with varying purities but the same name be proved and which documents are necessary for this purpose?</p> <p>9) Is it valid under GST to make payments to job workers in the form of materials instead of sales transactions?</p>

M/s. PSB Traders, (Legal Name : Paaragiri Balaraman Nagarajeswaran) No.2, 52, Sri Saurashtra Marriage Hall, Kumararaswamy Street, Shevapet, Salem 636 002 (hereinafter called as the "Applicant") are registered under the GST Act with GSTIN 33AXAPN5016C1Z4. The applicant has stated that they are engaged in the business of crafting silver products using raw materials like silver and copper. These materials come in various purities, affecting the value of the silver bars. They

purchase silver bars from vendors located outside Tamil Nadu, process them along with copper and fashion them into silver ornaments. Sometimes they also outsource these process through job work. The applicant has sought advance ruling on the following questions:

- 1) **Barter Exchange in B2B Transactions:** Does barter exchange apply to B2B transactions where payments are made without the involvement of bank transactions? Specifically, is the exchange of silver scrap for finished ornaments under GST laws considered a supply, despite the absence of monetary payments?
- 2) **Reverse Charge Mechanism (RCM) for Job Work:** If Job Work is performed by an unregistered individual, does RCM apply? Additionally, does RCM cover job work provided by individuals to proprietorship concerns?
- 3) **Shipping Label and Packaging Confidentiality:** For security purposes, is it permissible to mention the legal name (PAARAGIRI BALARAMAN NAGARAJESWARAN) on shipping labels and use discreet packaging, thereby not disclosing the nature of the goods (e.g., silver ornaments) in the shipment?
- 4) **Insurance Coverage for Goods:** In cases where insurance for goods is mandatory, can the insurance coverage be based on a lesser value than the actual value of the goods?
- 5) **HSN Codes for Silver and Scrap Products:** What are the appropriate HSN codes for the following:

Silver Scrap
Melted Scrap Bars
Melted Silver Rods
Melted "Kacha" (imperfect silver)?
- 6) **E-Way Bill Requirements for Silver Products:** Is an E-way bill mandatory for purchase and sale of the following items:

Silver Scrap
Silver Ornaments
Silver Fine?
- 7) **E-Way Bill for Delivery Challans:** In what situations is an E-way bill required for goods sent under delivery challans, specifically for supply on approval, job work or repair?
- 8) **Valuation of Products with Varying Purity:** How to differentiate the value of silver products that have varying purities but are otherwise identical in name? What documentation is necessary to validate these differences in value?

- 9) **Payment to Job Workers in Materials:** Is it permissible under GST regulations to make payments to job workers in the form of materials (such as silver or copper) rather than conducting a monetary sales transactions?

2. The Applicant has made a payment of application fees of Rs.5,000/- each under sub rule (1) of Rule 104 of CGST Rules, 2017 and SGST Rules, 2017.

3.1 Statement of relevant facts having a bearing on the questions raised by the applicant as follows:

- 1) **Barter Exchange:** The business mode of applicant involves crafting new silver ornaments from old or scrap silver supplied by my vendors. In return, new silver ornaments are supplied to them, often without any financial transactions. Clarification is sought on whether this barter system is considered a taxable supply under GST.
- 2) **E-Way Bill Exemption for Silver Ornaments:** Serial Numbers 150 and 151 of the GST exempt list specify that jewellery and precious stones are exempt from the E-Way Bill requirement. Confirmation on whether this exemption applies to silver ornaments is requested.
- 3) **Reverse Charge Mechanism (RCM):** Based on their understanding, RCM only applies when job work is conducted by an individual for a body corporate. Job Work performed by individuals for a proprietorship concern should not fall under RCM. Confirmation of this interpretation is sought.
- 4) **Packaging Confidentiality:** Due to the high value of silver ornaments, and to maintain confidentiality on shipping labels and packaging, whether legal name instead of my trade name can be used, and whether the details of the package contents (such as silver) be omitted for safety purposes.
- 5) **HSN Codes for Silver Products:** There is ambiguity in the classification of certain silver products like scrap, melted bars, rods and kacha, especially concerning their varying purity levels, and therefore clarification on the correct HSN codes for the said items is requested.
- 6) **E-Way Bill for Delivery Challans:** If the exemption at Sl.No.2 is applicable, whether silver bars and ornaments sent involving delivery challans for supply on approval, job work or for repair also does not require E-Way bills.

3.2 The applicant has reiterated the statement of facts as their interpretation of law in their application.

4.1 The applicant falls within the administrative jurisdiction of 'STATE', and the State Authority vide their letter RC.496/A2/2024 dated 15.04.2025 has submitted their remarks and informed that no proceedings are pending for adjudication in the applicant's case relating to the questions raised in the application for advance ruling.

4.2 No remarks has been received from the Central jurisdictional Authority and so, it is construed that there is no pending proceedings on the questions raised by the applicant in their advance ruling application.

Personal Hearing:

5. The applicant was given an opportunity to be heard in person on 16.04.2025 vide this office memorandum No.19/2024, dated 03.04.2025 which was duly served on the applicant. Shri Nagarajeswaran, the applicant appeared for the personal hearing as scheduled and reiterated the submissions made in their application seeking clarification. He explained the nature of their business and listed the queries for which they require clarification from Advance Ruling.

Though the members felt that some of the queries raised by the applicant would not fall within the scope of Advance Ruling Authority, the queries raised were taken on record for examination and decision. The applicant had not submitted any additional documents or submissions.

Discussions and Findings:

6.1 We have carefully examined the submissions made by the applicant in their advance ruling application, and the submissions made during the personal hearing. As per Section 97(2) of the CGST Act, 2017, the questions 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.

In the instant case, it is seen that as per Sl.No.13 of the Application for Advance ruling filed by the applicant, they have raised nine questions seeking answers under the following categories, viz., (1) Classification of any goods or services or both, (2) Applicability of a notification issued under the provisions of this Act, and (7) 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.

6.2 The 1st question raised by the applicant is *"Does barter exchange apply to B2B transactions where payments are made without the involvement of bank transactions? Specifically, is the exchange of silver scrap for finished ornaments under GST laws considered a supply, despite the absence of monetary payments?"*

In this regard, it is informed that Section 2(83) of the CGST/TNGST Acts, 2017 defines 'Outward Supply', in the following manner, i.e.,

*"**Outward Supply**" in relation to a taxable person, means supply of goods or services or both, whether by sale, transfer, **barter**, exchange, licence, rental, lease or disposal or any other mode, made or agreed to be made by such person in the course or furtherance of business.*

Further, as per Section 7 in CGST/TNGST Acts, 2017,

*"**Scope of supply**". – (1) 'For the purposes of this Act, the expression "supply" includes –*

- a) all forms of supply of goods or services or both such as sale, transfer, **barter**, exchange, licence, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;*
- b) Import of services for a consideration whether or not in the course or furtherance of business; and*
- c) The activities specified in Schedule I, made or agreed to be made without a consideration;"*

This apart, the definition of 'consideration' as laid down under Section 2(31) of the CGST Act, 2017, specifies as below :-

*(31) "**consideration**" in relation to the supply of goods or services or both includes–*

(a) any payment made or to be made, whether in money or otherwise, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government;

(b) the monetary value of any act or forbearance, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government:

Provided that a deposit given in respect of the supply of goods or services or both shall not be considered as payment made for such supply unless the supplier applies such deposit as consideration for the said supply;

In view of the above, it becomes quite clear that barter system is covered under the scope of 'supply' and specifically exchange of silver scrap for finished ornaments will be considered a 'supply' under the GST law, despite the absence of monetary payments. In this regard, it may also be noted that Schedule I to the CGST Act, 2017, specifies activities to be treated as supply even if made without consideration.

6.3 The 2nd question raised by the applicant is *"If Job Work is performed by an unregistered individual, does RCM apply? Additionally, does RCM cover job work provided by individuals to proprietorship concerns?"*

In this regard, it is informed that Notification No.13/2017, CT(R) dated 28.06.2017, as amended, has clearly enumerated the situations which warrant payment of GST under reverse charge mechanism (RCM), and it can be seen that 'job-work' does not figure as one of the activities/situations listed therein. Once it becomes clear that 'job work' is not part of the said notification, the question of answering the above query does not arise.

6.4 The 3rd question raised by the applicant is *"For safety purposes, is it appropriate to mention the legal name on shipping labels and also ship the bills with discreet packaging?"*

It could be seen that the above query refers to 'discreet packaging', 'safety purposes', and whether to mention the legal name on the shipping labels, which are procedural in nature and which are not related to GST or its taxability in any manner. This apart, as the said question does not fit into any of the clauses at (a) to (g) of Section 97(2) of the CGST Act, 2017, as enumerated above, we are of the considered opinion that no ruling is required to be pronounced in this regard.

6.5 The 4th question raised by the applicant is *"In cases where insurance of goods is mandatory, can we insure the goods for a lesser value?"*

We find that no ruling could be issued in respect of this case as well, as the question put forth by the applicant does not fall within the scope of Section 97(2) of the CGST/TNGST Acts, 2017, and since the same is not at all related to GST in any manner, whatsoever.

6.6 The 5th question raised by the applicant is *"what are the appropriate HSN codes for scrap, melted scrap bars, melted rods and melted kacha?"*

In this regard, it is informed that the relevant entries under Schedule V of Notification No.1/2017, CT (R), dated 28.06.2017, as amended, are as follows:-

Sl. No.	Chapter/Heading/ Sub-Heading/ Tariff item	Description of Goods	Rate of Tax
6.	7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	1.5

12.	7112	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.	1.5
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Accordingly, the HSN codes in respect of the specified materials are as given below :-

Silver Scrap –	7112
Melted scrap Bars –	7112
Melted Silver Rods –	7106
Melted 'Kacha' (Imperfect Silver) -	7106

6.7.1 The 6th question raised by the applicant is "Is E-way bill mandatory for purchase and sale of silver scrap, silver ornaments and silver fine?"

In this regard, it may be seen that the Central Board of Excise and Customs in its Circular No.10/10/2017-GST dated 18.10.2017, has issued a clarification on issues wherein the goods are moved within the State or from the State of registration to another State for supply on approval basis, the extract of which is given below :-

"2. It is seen that clause (c) of sub-rule (1) of rule 55 of the Central Goods and Services Tax Rules, 2017 (hereafter referred as "the said Rules") provides that the supplier shall issue a delivery challan for the initial transportation of goods where such transportation is for reasons other than by way of supply. Further, sub-rule (3) of the said rule also provides that the said delivery challan shall be declared as specified in rule 138 of the said Rules. It is also seen that sub-rule (4) of rule 55 of the said Rules provides that "Where the goods being transported are for the purpose of supply to the recipient but the tax invoice could not be issued at the time of removal of goods for the purpose of supply, the supplier shall issue a tax invoice after delivery of goods".

3. A combined reading of the above provisions indicates that the goods which are taken for supply on approval basis can be moved from the place of business of the registered supplier to another place within the same State or to a place outside the State on a delivery challan along with the e-way bill wherever applicable and the invoice may be issued at the time of delivery of goods. For this purpose, the person carrying the goods for such supply can carry the invoice book with him so that he can issue the invoice once the supply is fructified.

4. It is further clarified that all such supplies, where the supplier carries goods from one State to another and supplies them in a different State, will be inter-state supplies and attract integrated tax in terms of Section 5 of the Integrated Goods and Services Tax Act, 2017.

5. It is also clarified that this clarification would be applicable to all goods supplied under similar situations."

6.7.2 However, it may be seen that the provisions of Rule 138(14) of CGST Rules, 2017 stipulates as follows :-

*"Notwithstanding anything contained in this rule, **no e-way bill is required to be generated,***

*a) Where the goods **being transported** are **specified in Annexure,***

ANNEXURE [RULE 138 (14)]	
Sl.No.	Description of Goods
1.	Liquefied Petroleum Gas for supply to household and Non domestic exempted category (NDEC) customers
2.	Kerosene oil sold under PDS
3.	Postal baggage transported by Department of Posts
4.	Natural or cultured pearls and precious or semi-precious stones, precious metals and metals clad with precious metal (Chapter 71)
5.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71) [excepting Imitation Jewellery (7117)]
6.	Currency
7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601)

From the above, it could be seen that transportation or movement of precious metals and metals clad with precious metal falling under chapter 71 get covered for E-way bill exemption straightaway vide Sl.No.4 of the above table. Further, jewellery, silversmith wares and other articles of Chapter 71, also get covered vide Sl.No.5 of the table above, with the exception of Imitation Jewellery under HSN 7117.

6.7.3 Accordingly, it could be said that by virtue of the provisions of provisions of Rule 138(14) of CGST Rules, 2017, goods under Chapter 71, including Silver scrap, Silver ornaments and Silver fine, as referred to by the applicant (except imitation jewellery under HSN 7117), stand exempted from E-way Bill generation at the national level, i.e., for inter-state supplies. As far as intra-state movement of such goods is concerned, we find that the Commissioner of State Tax, Tamilnadu state, in exercise of the powers conferred under clause (d) of sub-rule (14) of rule 138 of the TNGST Rules, 2017, has declared that no E-way Bill is required to be generated for intra-state movement within the state of Tamilnadu in respect of value and goods notified in the rule 138 of Tamilnadu Goods and Services Tax Rules, 2017, until further orders, by way of issue of Notification No.6 of 2018 dated 28.03.2018 issued in Rc.46/2018/Taxation/A1.

6.7.4 However, it is imperative to mention here that based on the recommendations of the 50th GST Council, Rule 138F was inserted vide Notification No.38/2023-Central Tax dated 04.08.2023, which provides for an option to the respective State or Union Territory to make generation of E-way bill mandatory or otherwise, as far as intra-state movement of the goods in question is concerned. The said provision runs as,

"138F. Information to be furnished in case of **intra-State movement of gold, precious stones, etc. and generation of e-way bills thereof.**"

(1) **Where-**

(a) a Commissioner of State tax or Union territory tax **mandates** furnishing of information **regarding intra-State movement of goods specified against serial numbers 4 and 5 in the Annexure appended to sub-rule (14) of rule 138**, in accordance with sub-rule (1) of rule 138F of the **State or Union territory Goods and Services Tax Rules**, and

(b) the consignment value of such goods exceeds such amount, not below rupees two lakhs, as may be notified by the Commissioner of State tax or Union territory tax, in consultation with the jurisdictional Principal Chief Commissioner or Chief Commissioner of Central Tax, or any Commissioner of Central Tax authorised by him,

notwithstanding anything contained in Rule 138, every registered person who causes intra-State movement of such goods, -

(i) **in relation to a supply**; or

(ii) **for reasons other than supply**; or

(iii) **due to inward supply from an un-registered person**,

shall, before the commencement of such movement within that State or Union territory, furnish information relating to such goods electronically, as specified in Part A of FORM GST EWB-01, against which a unique number shall be generated:

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6.7.5 Once the option as above has been extended to the respective States and Union Territories, the state of Kerala has mandated the generation of E-Way Bills for intra-state movement of certain goods under Chapter 71 within their jurisdiction by way of issue of Notification No.10/2024-State Tax dated 27.12.2024 in No. SGST/6282/2023-PLC1. However, we notice that no such notification has been issued, or option exercised by the state of Tamilnadu so far, in this regard. Under these circumstances, we are of the opinion that E-way Bill generation is not required for movement, whether intra-state (in Tamilnadu) or inter-state involving sale or purchase of Silver scrap, Silver ornaments and Silver fine.

6.8 The 7th question raised by the applicant is *"In situations involving delivery challan for supply on approval, job work and repair when is an e-way bill required?"*

It may be noted here that the situations involving 'supply on approval', 'job work', 'repair', do not fall under the scope of 'supply' in the strict sense of the term. However, it is observed that the provisions of rules 55 and 138 of the CGST Rules, 2017 takes care of these situations as well, apart from 'supply'. In this regard, it could be seen that the provisions of Rule 55 of the CGST Rules, prescribes the procedure to be followed while transporting goods without issue of invoice, in the case of job work and for reasons other than by way of supply also, as reproduced below :-

"55. Transportation of goods without issue of invoice.- (1) For the purposes of-

(a) supply of liquid gas where the quantity at the time of removal from the place of business of the supplier is not known,

(b) transportation of goods for job work,

(c) transportation of goods for reasons other than by way of supply, or

(d) such other supplies as may be notified by the Board,

the consigner may issue a delivery challan, serially numbered not exceeding sixteen characters, in one or multiple series, in lieu of invoice at the time of removal of goods for transportation, containing the following details, namely:-

(3) Where goods are being transported on a delivery challan in lieu of invoice, the same shall be declared as specified in rule 138."

Accordingly, the provisions relating to rule 138 which lays down the procedure for raising E-way Bills cater to all the situations, viz., in relation to a supply, for reasons other than supply, and for inward supply from an unregistered person. Rule 138 of the CGST Rules, 2017, runs as -

"138. Information to be furnished prior to commencement of movement of goods and generation of e-way bill.-

(1) Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees—

(i) in relation to a supply; or

(ii) for reasons other than supply; or

(iii) due to inward supply from an unregistered person,

shall, before commencement of such movement, furnish information relating to the said goods as specified in Part A of FORM GST EWB-01, electronically, on the common portal along with such other information as may be required at the common portal and a unique number will be generated on the said portal.

(14) Notwithstanding anything contained in this rule, **no e-way bill is required to be generated,**

Where the goods being transported are specified in Annexure"

As the movement of goods in question in the instant case whether it is in relation to a supply, or it is for reasons other than supply, both get covered under rule 138 of the rules, ibid, we are of the opinion that in respect of this query also, the aforesaid discussion in para 6.7 holds good, and accordingly, generation of E-way bill is not required in situations involving supply on approval, job work and repair of silver bars and ornaments.

6.9 The 8th question raised by the applicant is "How can the value of products with varying purities but the same name be proved and which documents are necessary for this purpose?"

We find that no ruling could be issued in respect of this question, as it does not fall within the scope of Section 97(2) of the CGST/TNGST Acts, 2017, and since the same is not related to GST in any manner.

6.10 The 9th question raised by the applicant is *"Is it valid under GST to make payments to job workers in the form of materials instead of sales transactions?"*


We find that no ruling could be issued in respect of this question, as it relates to the procedure for making payment of job-worker, and accounting of the value involved, which are procedural in nature, and which does not fall within the scope of Section 97(2) of the CGST/TNGST Acts, 2017.

7. In view of the aforesaid discussions, we rule as under:

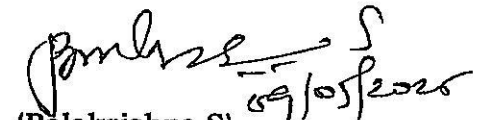
Ruling

Sl. No	Query raised by the applicant	Ruling issued
1	Does barter exchange apply to B2B transactions where payments are made without the involvement of bank transactions? Specifically, is the exchange of silver scrap for finished ornaments under GST laws considered a supply, despite the absence of monetary payments?	Barter system is covered under the scope of 'supply' and specifically exchange of silver scrap for finished ornaments will be considered a 'supply' under the GST law, despite the absence of monetary payments.
2	If Job Work is performed by an unregistered individual, does RCM apply? Additionally, does RCM cover job work provided by individuals to proprietorship concerns?	As job-work does not attract RCM, the question of answering the said query does not arise.
3	For safety purposes, is it appropriate to mention the legal name on shipping labels and also ship the bills with discreet packaging?	No ruling is passed as the said question does not fit into any of the clauses at (a) to (g) of Section 97(2) of the CGST Act, 2017.
4	In cases where insurance of goods is mandatory, can we insure the goods for a lesser value?	No ruling is passed as the said question does not fit into any of the clauses at (a) to (g) of Section 97(2) of the CGST Act, 2017, and since the same is not related to GST in any manner.
5	What are the appropriate HSN codes for scrap, melted scrap bars, melted rods and melted kacha?	Silver Scrap – 7112 Melted scrap Bars – 7112 Melted Silver Rods – 7106 Melted 'Kacha' (Imperfect Silver) - 7106
6	Is E-way bill mandatory for purchase and sale of silver scrap, silver ornaments and silver fine?	E-way bill is not mandatory for the movement inter-state and intra-state involving purchase and sale of silver scrap, silver ornaments and silver fine.

7	In situations involving delivery challan for supply on approval, job work and repair when is an e-way bill required?	E-way bill is not mandatory for the movement of goods in question in situations involving supply on approval, job work and repair of silver bars and ornaments.
8	How can the value of products with varying purities but the same name be proved and which documents are necessary for this purpose?	No ruling is passed as the said question does not fit into any of the clauses at (a) to (g) of Section 97(2) of the CGST Act, 2017 and since the same is not related to GST.
9	Is it valid under GST to make payments to job workers in the form of materials instead of sales transactions?"	No ruling is passed as the said question does not fit into any of the clauses at (a) to (g) of Section 97(2) of the CGST Act, 2017.


 09/05/2020
 (B. Suseel Kumar)
 Member (SGST)




 09/05/2020
 (Balakrishna S)
 Member (CGST)

To
 M/s. PSB Traders,
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 Shevapet, Salem 636 002.
 (By RPAD)

Copy submitted to

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2. The Commissioner of Commercial Taxes,
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3. The Commissioner of GST and Central Excise,
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 Anaimeedu, Salem 636 001.

Copy to

1. The Assistant Commissioner (ST),
 Gugai Assessment Circle,
 Integrated Commercial Taxes Building,
 1st Floor, Survey No.17-2, Ward J Block-3,
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2. Stock File – A1