

**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. 09/ARA/2025, Dated 20.03.2025

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) of 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 (hereinafter 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		33AAACQ4758N1Z1
Legal Name of Applicant		M/s. Quality Property Management Services Private Limited
Trade Name of Applicant (Optional)		M/s. Quality Property Management Services Private Limited
Registered Address/ Address provided while obtaining user id		3rd floor, No 86, Sudharsan Building, Pasumpon Muthuramalinga Thevar Salai, Chennai – 600018
Details of Application		Application Form GST ARA – 01 received on 25.04.2024
Concerned Officer		State : Chennai (South) Division, Kotturpuram Assessment Circle. Center: Chennai North Commissionerate, Mylapore Division, Range III.
Nature of activity(s) (proposed / present) in respect of which advance ruling sought for		
A	Category	Service Provision
B	Description (in brief)	The applicant is engaged in Facility Management Services business which includes provision of Mechanised and Manual Housekeeping, Security and other support services to various Government and Private Sector Establishments. The application seeks a ruling on the taxability on the services rendered to hospitals.
Issue/s on which advance ruling Required		Applicability of a notification issued under the provision of this Act.
Question(s) on which the advance ruling is required		Our services to 54 hospitals under the control of DM&RHS are exempted supplies as per Notification 12/2017 (as amended) or not?

M/s. Quality Property Management Services Private Limited, located at 3rd floor, No 86, Sudharsan Building, Pasumpon Muthuramalinga Thevar Salai, Chennai - 600018 (hereinafter called as 'the Applicant') are registered under the GST Acts with GSTIN 33AAACQ4758N1Z1. The applicant is engaged in Facility Management Services business which includes provision of Mechanised and Manual Housekeeping, Security and other support services to various Government and Private Sector Establishments. The applicant has reportedly been awarded the contract to provide Comprehensive Facility Management Services which includes extending suitable manpower for rendering Housekeeping, Security and assistance in Plumbing, Electrical, Carpentry, Cooking and Gardening services with required

consumables, goods and equipment in 54 Government Hospitals under the control of Directorate of Medical & Rural Health Services (DM&RHS), Tamil Nadu.

2. The applicant is under the Administrative jurisdiction of 'STATE' under Kotturpuram Circle, Chennai South Division. The Applicant has made a payment of Rs.5,000/- each under sub-rule (1) of Rule 104 of CGST Rules, 2017 and TNGST Rules, 2017, vide CIN IBIDC24043300526329 dated 23.04.2024, towards the application fees payable.

3.1 The applicant is under the administrative control of State Tax Authority. The concerned Authorities of the State and Centre were addressed to report the detailed remarks and no pendency report on the questions raised by the applicant in their ARA application.

3.2 The Central Authority, i.e., Chennai North Commissionerate through their letter dated 02.07.2024, have stated that the applicant has sought ruling on the applicability of Entry No.3 of the Notification No.12/2017-C.T (Rate) to the scope of work undertaken by them. They stated that on perusal, the said entry is applicable to (i) all pure services (ii) provided to Central/State Government or Union Territory or Local Authority or a Governmental Authority (iii) by way of any activity in relation to the functions entrusted to a Panchayat under Article 243G of the Constitution or a Municipality under Article 243W of the Constitution.

3.3 The State Authority, i.e., the Assistant Commissioner, Kotturpuram Assessment Circle vide their letter dated 13.06.2024 stated that the services rendered by the applicant are covered under Entry No.3 or 3A of the Notification No.12/2017-C.T (Rate), as amended by Notification No.2/2018. Further, the Joint Commissioner (Intelligence), Chennai vide their letter dated 14.06.2024 has stated that no inspection was conducted, in respect of the applicant.

3.4 On interpretation of law, the applicant stated as follows :-

- Their scope of service includes extending suitable manpower for rendering Housekeeping, Security, Assistance in Plumbing, Electrical, Carpentry, Cooking and Gardening services with required consumables, goods and equipment in 54 Government Hospitals under the control of Directorate of Medical & Rural Health Services (DM&RHS), Tamil Nadu.
- Entry No.3 of Notification 12/2017 dated 28.06.2017 exempts 'Pure Services' provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.
- Entry No.3A of Notification 12/2017 dated 28.06.2017 exempts 'Composite supply' of goods and services in which the value of supply of goods constitutes not more than 25 per cent. of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government

Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.

- Sl.No.23 of the Eleventh Schedule under Article 243G of the Constitution of India lists down 'Health and Sanitation, including hospitals, primary health centres and dispensaries' as an activity entrusted to Panchayat.
- Sl.No. (f) of the Twelfth Schedule under Article 243W of the Constitution of India lists down 'Public Health, Sanitation conservancy and solid waste management' as an activity entrusted to Municipality.
- The term 'in relation to' used in the exemption provided under Entry No.3/3A of Notification 12/2017-CT (Rate) dated 28.06.2017, as amended, is very much wide enough to cover every kind of services that results in performance of the functions as mentioned in Article 243W and 243G of the Constitution of India either directly or indirectly.
- The contract entered into by the applicant includes provision of consumables and equipment necessary for providing housekeeping services which constitutes only 5 to 6 percent of the total billing done to DM&RHS.
- Even though they raise bill with SAC 998533-General Cleaning Services, this service takes the character of public health, due to the reason that when a Municipality or Panchayat runs a public health centre or a hospital, they require the manpower to fulfil the functions of public health in terms of cleaning and maintenance of such hospitals, which continues to take the character of functions as enumerated by Article 243G/243W.
- Therefore the supply of manpower services for housekeeping, cleaning, security, etc., to the referred service recipients are eligible for exemption under the said entry.
- The applicant enclosed the copy of the Order No.31/ARA/2021 dated 10.08.2021 of the AAR, Tamil Nadu, which ruled that services for providing manpower supply towards the said services provided to Government hospitals under the control of DM&RHS are exempted under Entry No.3 of the Notification No.12/2017-CT (Rate) dated 28.06.2017.

PERSONAL HEARING

4. The applicant was provided with an opportunity for personal hearing and Shri. V. Swaminathan, Chartered Accountant and Partner, M/s. P.S. Subramania Iyer & Co., the Authorised Representative (AR) of the Applicant appeared for the personal hearing on 03.01.2025. The AR reiterated the submissions made by them while filing the application for Advance Ruling. Further, the AR informed that the consumables are less than 5% to 6% of the total cost of the taxable value and hence contended that the applicant is eligible for claiming exemption provided under Entry No.3/3A of Notification No.12/2017-CT (Rate) dated 28.06.2017, amended by Notification No.02/2018 as the activity of the applicant would fall under the functions entrusted and listed under Article 243G/243W of the Constitution.

DISCUSSION AND FINDINGS

5.1 We have carefully considered the submissions made by the Applicant in their application, copies of the relevant documents furnished by them, the submissions made during the personal hearing, and the comments furnished by the jurisdictional tax officers.

5.2 From the submissions made at the time of filing the application, it is seen that the applicant had sought an advance ruling, on the following question, viz.,

"Our services to 54 hospitals under the control of DM&RHS are exempted supplies as per Notification 12/2017 (as amended) or not?"

We observe that the aforesaid question gets covered under 97(2)(b) of the CGST Act, 2017, that reads as "applicability of a notification issued under the provisions of this Act", and accordingly, the said application is liable for admission.

5.3 On perusal of the documents furnished by the applicant, it is seen that on being awarded the tender, a 'Letter of Intent (LOI)' dated 25.03.2022 has been issued by the Tamilnadu Medical Services Corporation Limited (TNMSC), wherein it has been stated that they are placing LOI for providing Housekeeping, Security services and providing assistance in Electrical, Plumbing, Laundry, Cooking, Gardening and Carpentry services in Government Medical Institutions (54 Nos.) under the control of DM&RHS as per the terms and conditions in the bidding document. Further, as stipulated therein, a Contract Agreement dated 31.03.2022 has been entered into by the applicant with the 'The Director of Medical & Rural Health Services, Chennai (DM&RHS)', to carry out the said work in 54 Government Medical Institutions.

5.4 From the above, we find that while TNMSC is involved in the tender process and has issued the LOI, the actual service is to be rendered by the applicant to 54 Government hospitals coming under the charge of DM&RHS in the instant case. This is made clear in para 5 of the Letter of Intent (LOI) dated 25.03.2022 issued by TNMSC, which reads as,

"5. You should enter into contract agreement in the prescribed format (Annexure D) with the Director of Medical and Rural Health Services who is the implementing and paying authority for this contract within 7 days from the date of this LOI."

5.5 We also find that under the 'Description of Services', as specified in para 4 of the Contract dated 31.03.2022 between the DM&RHS and the applicant, the contractor, i.e., the applicant is expected to provide and support the specific services to be supplied by them, viz., "*Housekeeping, Security, Electrician, Plumbing, Cook, Gardening, Dhobi, Carpenter, Supervisor and Manager at the Hospital level and management at zonal and state level at Hospitals under the control of Director of Medical Rural Health Services.*" Further, as per the 'Scope of Work', as enunciated in para 9 of the LOI dated 25.03.2022, sub-paras (a) and (d), read as below :-

“(a) Staff recruitment : Engage and deploy necessary skilled workers in appropriate numbers, to manage and implement all aspects of housekeeping.

(d) Supply of consumables : The agency needs to provide equipment and consumables in appropriate numbers and amounts for ensuring provisions of all services, as per agreed deliverables at the contract.”

5.6 From the above, we find that the applicant is engaged in the supply of 'Manpower services' in relation to housekeeping, Security and other support services to various Government hospitals coming under the charge of DM&RMS. In this regard, we find that the applicant is of the opinion that issue in question get covered under entry No.3 of Notification No.12/2017-CT (Rate) dated 28.06.2017, as amended, which is reproduced as below :-

Sl. No	Chapter heading	Description of Services	Rate (per cent)	Condition
(1)	(2)	(3)	(4)	(5)
3	Chapter 99	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	Nil

From the above, we come to understand that the exemption as provided in the said entry is applicable to cases where the following criterion are fulfilled, viz.,

- (i) Whether 'Pure' Services, and not WCS or composite supplies involving supply of any goods, are supplied to the service recipient?
- (ii) Whether the said services are provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government entity?
- (iii) Whether the work entrusted upon, is by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.

5.7 As regards the nature of service involved, we observe that the supply to be undertaken by the applicant is 'Comprehensive Facility Management services'

which involves extending suitable manpower for various activities in the 54 Government hospitals under DM&RHS, in relation to Housekeeping, Security services and providing assistance in Electrical, Plumbing, Laundry, Cooking, Gardening and Carpentry services. The 'Scope of work' as seen from LOI dated 25.03.2022 issued by TMSCL requires the applicant to engage and deploy necessary skilled workers in appropriate numbers, to manage and implement all aspects of housekeeping, including assisting in electrical, plumbing, etc., along with necessary equipment and consumables for ensuring provisions of all services, as per agreed deliverables of the contract to the specified Government hospitals. Thus the scope of work rendered by the applicant in the instant case amounts to supply of facility management service on a comprehensive scale along with necessary equipment and consumables for the upkeep and maintenance of the hospitals involved. We are therefore of the opinion that the recipient, i.e., the hospitals are supplied with 'Pure Services', of provision of manpower for housekeeping, cleaning, security and various other maintenance services, and accordingly, the first criteria as referred above, gets satisfied.

5.8 At this juncture, as the provision of equipments and consumables are involved in rendering the aforesaid service in the instant case, we note that the Entry No.3A of the Notification No.12/2017-CT (Rate) dated 28.06.2017, which was inserted vide Notification No.2/2018-CT (Rate) dated 25.01.2018, gets attracted, as the said entry discusses about 'composite supplies' of goods as well as services. The said entry No.3A is reproduced as below :-

(1)	(2)	(3)	(4)	(5)
3A	Chapter 99	<u>Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent. of the value of the said composite supply provided</u> to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	Nil

In this regard, we take note of the fact that the contract entered into by the applicant includes provision of consumables and equipment necessary for providing housekeeping services which constitutes only 5 to 6 percent of the total billing done to DM&RHS, as stated by the applicant in the application for advance ruling filed by them. The said fact was also reiterated by the AR (Authorised Representative) of the applicant during the personal hearing held on 03.01.2025.

Accordingly, the applicant has contended that even in the event of considering the same as 'composite supplies', the supplies effected by the applicant would still be exempted under Entry No.3A of the Notification No.12/2017-CT (Rate) dated 28.06.2017, as amended, as it exempts composite supply of goods and services in which the value of supply of goods constitutes not more than 25 percent of the value of the said composite supply provided.

5.9 On this aspect, we would like to make it clear that supply of goods, per se, by a service provider, is quite different from the usage of equipments and consumables by the service provider while providing a service. We find that in the service industry, consumables are essential items that are used up during the delivery of a service, playing a crucial role in maintaining smooth operations, ensuring customer satisfaction, and upholding hygiene standards by providing necessary supplies like cleaning products, disposable items, and sometimes even specialized tools, depending on the service being provided, all of which need to be regularly replenished to avoid disruptions in service delivery. Therefore, as seen from the LOI dated 25.03.2022 and the Contract Agreement dated 31.03.2022 in the instant case, the obligation of the applicant is essentially provisioning of the required services with the assistance of necessary equipments and consumables, whereby it becomes clear that such equipment and consumables are meant for usage by the service provider, i.e., the applicant and not meant to be supplied to the service receiver, i.e., the hospitals. Further, on perusal of the sample copy of invoice No.QPMSTN23-24/1470 dated 08.01.2024 enclosed along with the application for advance ruling filed by the applicant, it is seen that the description of the supply has been mentioned as 'Integrated Facility Management & Bio Medical Waste Disposal Services Provided for the Month of Dec-23 at 49 Government Hospitals', where the monthly charges in respect of South Zone, Central Zone and West Zone have been indicated, but no amount for the supply of any goods has been charged separately. It is therefore clear that the supplies effected by the applicant are 'Pure Services' and not 'Composite supplies' as no supply of goods, as such, takes place the instant case. Accordingly, we are of the opinion that Entry No.3A of the exemption notification does not apply to the instant case and the prospects of application, if any, of Entry No.3 of the exemption notification is to be examined further in the instant case.

5.10 Moving on to the second criteria, i.e., "*Whether the said services are provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government entity?*", we find that under the 'Health and Family Welfare Department' of the Government of Tamil Nadu, the 'Directorate of Medical and Rural Health Services', is listed as one of the Health Directorates, as seen through the webpage '<https://tnhealth.tn.gov.in>'. In this regard, we find that the term 'Governmental Authority', has been defined under the explanation to Section 2(16) of the IGST Act, 2017, which is reproduced as under :-

"Explanation.—For the purposes of this clause, the expression “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 ninety per cent or more participation by way of equity or control, to carry
out any function entrusted to a Panchayat under article 243G or to a
municipality under article 243W of the Constitution;”*

From the above, it could be seen that an ‘Authority’ in the nature of a Directorate, which is established by any Government (Centre or State) to carry out any function entrusted to a Panchayat under article 243G or to a municipality under article 243W of the Constitution would get covered under the category of ‘Governmental Authority’. As we find that ‘Public Health’ is covered as one of the functions of both the Articles 243G (clause 23), and 243W (clause 6) of the Constitution, we are of the opinion that in the instant case, the Directorate of Medical and Rural Health Services, Tamilnadu, falls within the category of a ‘Governmental Authority’. Accordingly, the second criteria also gets fulfilled, as the ‘facility management service’ is rendered to the 54 Government hospitals operating under the charge of Directorate of Medical and Rural Health Services, Tamilnadu, which is a ‘Governmental Authority’, and with whom the applicant has entered into an Contract Agreement dated 31.03.2022 for the supply of such services.

5.11 The third criteria involves examining the aspect as to whether the work entrusted upon, is by way of any activity, in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution. In this regard, we find that the functions entrusted to a Panchayat under Article 243G of the Constitution, are as listed below :-

1. Agriculture, including agricultural extension.
2. Land improvement, implementation of land reforms, land consolidation and soil conservation.
3. Minor irrigation, water management and watershed development.
4. Animal husbandry, dairying and poultry.
5. Fisheries.
6. Social forestry and farm forestry.
7. Minor forest produce.
8. Small scale industries, including food processing industries.
9. Khadi, village and cottage industries
10. Rural housing.
11. Drinking water.
12. Fuel and fodder.
13. Roads, culverts, bridges, ferries, waterways and other means of communication.
14. Rural electrification, including distribution of electricity.
15. Non-conventional energy sources.
16. Poverty alleviation programme.
17. Education, including primary and secondary schools
18. Technical training and vocational education.
19. Adult and non-formal education.
20. Libraries.
21. Cultural activities.

22. *Markets and fairs.*

23. Health and sanitation, including hospitals, primary health centres and dispensaries.

24. *Family welfare.*

25. *Women and child development.* 26. *Social welfare, including welfare of the handicapped and mentally retarded.*

27. *Welfare of the weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes.*

28. *Public distribution system.*

29. *Maintenance of community assets.*

And the functions entrusted to the Municipality under Article 243W of the Constitution, are as listed below :-

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.**
7. *Fire services.*
8. *Urban forestry, protection of the environment and promotion of ecological aspects.*
9. *Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.*
10. *Slum improvement and upgradation.*
11. *Urban poverty alleviation.*
12. *Provision of urban amenities and facilities such as parks, gardens, playgrounds.*
13. *Promotion of cultural, educational and aesthetic aspects.*
14. *Burials and burial grounds; cremations, cremation grounds; and electric crematoriums.*
15. *Cattle pounds; prevention of cruelty to animals.*
16. *Vital statistics including registration of births and deaths.*
17. *Public amenities including street lighting, parking lots, bus stops and public conveniences.*
18. *Regulation of slaughter houses and tanneries.*

5.12 From the above, we find that 'Public Health' is covered as one of the functions of both the Articles 243G (clause 23) and 243W (clause 6) of the Constitution. While clause 6 of Article 243W refers to 'Public Health', clause 23 of Article 243G on the other hand cites 'Health and sanitation, including hospitals, primary health centres and dispensaries' as its function. Accordingly, it is clear that Public Health and Hospitals, being State subject, the respective Governments of State have the responsibility to carry out these functions, either through a Panchayat under Article 243G, or through a Municipality under Article 243W, depending upon the location of the health facility. In the case of the state of Tamilnadu, the said responsibility is entrusted to the Directorate of Medical and Rural Health Services, which has been established for this purpose. As much as

carrying out the said function of running the hospitals, primary health centres, dispensaries, etc., it also becomes essential to carry out activities for the up-keep and maintenance of the said health facilities.

5.13 The clause 'any activity in relation to the functions entrusted to' in Entry No.3 of the impugned notification, clearly establishes the fact that activities of any nature, if they are in relation to the functions entrusted to a Panchayat or a Municipality, gets covered under the said entry. As could be seen from the scope of work entrusted to the applicant by the Directorate of Medical and Rural Health Services, Tamilnadu, i.e., Services in relation to housekeeping, security, providing assistance in Electrical/Plumbing works, etc., are meant for the effective maintenance of the hospital facility. Accordingly, we are of the opinion that these services are nothing but activities in relation to the function, i.e., operation and maintenance of hospitals, primary health centres, dispensaries, etc., for Public Health, which is entrusted to a Panchayat or a Municipality, and therefore the exemption provided under Entry No.3 of Notification No.12/2017-CT (Rate) dated 28.06.2017, as amended, is applicable in respect of the scope of work to be carried out by the applicant to the 54 Government hospitals under the charge of the Directorate of Health and Rural Health Services, Tamilnadu.

5.14 We further find that on the same subject matter involving M/s.Padmavathi Hospitality & Facilities Management Service, where the facts of the case were also identical, the then Authority for Advance Ruling, Tamilnadu, had ruled in its Order No.31/ARA/2021 dated 10.08.2021 that services of housekeeping, Security, assistance in electrical, plumbing, etc., provided to Government hospitals under the control of DM&RHS, DM&RHS (ESI) are exempted under Entry No.3 of the Notification No.12/2017-CT (Rate) dated 28.06.2017, read with Entry No.3 of Notification No.II(2)/CTR/532(d-14)/2017 vide G.O.(Ms) No.73 dated 29.06.2017.


6. In view of the detailed discussions supra, we rule as under :-

RULING

The proposed supply of services for housekeeping, Security, assistance in electrical, plumbing, etc., to the 54 Government hospitals under the charge of the Directorate of Medical and Rural Health Services, Tamilnadu, is exempt under Entry No.3 of Notification No.12/2017-CT (Rate) dated 28.06.2017, read with Entry No.3 of Notification No.II(2)/CTR/532(d-14)/2017 vide G.O.(Ms) No.73 dated 29.06.2017.


(B. SUSEEL KUMAR)
Member (SGST)




(BALAKRISHNA S.)
Member (CGST)

To

M/s. Quality Property Management Services Private Limited.,
3rd floor, No 86, Sudharsan Building,
Pasumpon Muthuramalinga Thevar Salai, Chennai - 600018
(By RPAD)

Copy submitted to:

1. The Principal Chief Commissioner of GST & Central Excise,
26/1, Mahatma Gandhi Road, Nungambakkam, Chennai-600 034.
2. The Commissioner of Commercial Taxes,
2nd Floor, Ezhilagam, Chepauk, Chennai – 600 005.
3. The Principal Commissioner of GST & Central Excise,
Chennai North Commissionerate,
26/1, M.G. Road, Chennai 600 034.

Copy to:

1. The Assistant Commissioner (ST),
Kotturpuram Assessment Circle,
Integrated Building for Commercial Taxes and Regn. Dept.,
Saidapet, Chennai.
2. Master File / spare – 1.