
	<b>RAJASTHAN</b> <b>AUTHORITY FOR ADVANCE RULING</b> <b>GOODS AND SERVICES TAX</b>  <b>KAR BHAWAN, AMBEDKAR CIRCLE, NEAR</b> <b>RAJASTHAN HIGH COURT</b> <b>JAIPUR – 302005 (RAJASTHAN)</b>	
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**ADVANCE RULING NO. RAJ/AAR/2021-22/26**

J.P.Meena Additional Commissioner	: Member (Central Tax)
M. S. Kavia Joint Commissioner	: Member (State Tax)
Name and address of the applicant	M/s Ekam, (Prop. VINAY SINGH RAWAT), 86 Nityanand Nagar, Vaishali Nagar, Jaipur-302021, Rajasthan
GSTIN of the applicant	08BLRPR3768M1ZZ
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
Date of Personal Hearing	: 12.10.2021
Present for the applicant	: CA, Varun Khandelwal
Date of Ruling	: 25.10.2021

**Note:** Under Section 100 of the CGST/SGST Act, 2017, an appeal against this ruling lies before the Appellate Authority for Advance Ruling constituted under section 99 of CGST/SGST Act, 2017, within a period of 30 days from the date of service of this order.

At the outset, we would like to make it clear that the provisions of both the CGST Act and the SGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the SGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, a reference to such a similar provision under the CGST Act / SGST Act would be mentioned as being under the "GST Act".

The issue raised by M/s Ekam, (Prop. VINAY SINGH RAWAT), 86 Nityanand Nagar, Vaishali Nagar, Jaipur-302021, Rajasthan (hereinafter the applicant) is fit to pronounce advance ruling as it falls under the ambit of the Section 97(2) (a) given as under:

(a) Classification of any goods or services or both;

**A. GIST OF SUBMISSION AND INTERPRETATION OF THE APPLICANT:**

- The applicant **M/s Ekam, (Prop. Sh. Vinay Singh Rawat)** is registered under the GST Act 2017 having GSTIN No. 08BLRPR3768M1ZZ under the GST regime in the State of Rajasthan and is desirous to supply the following goods (hereinafter referred as 'the subject goods' wherein such expression refers to either one or all the goods depending on the context) to Indian Railways :-
  - a) Non-metallic Sleeves
  - b) Glass Fiber Cords
  - c) Spiral Tubes
  - d) Polyamide [Nomex] PA Vlies
  - e) Any other goods as may be supplied from railways from time to time based on their own specifications.
- The subject goods will be used for protection of wires in locomotives/coaches /trams and metro i.e. railway industry / locomotive industry. Some of the goods will also be used in locomotives for electrical insulation purposes. The goods do not have any other intended use except in railways as they will be manufactured on the basis of specifications and parameters provided by the railways.
- The issue involved in the instant matter is regarding classification of subject goods proposed to be supplied to Indian railways and such goods will be manufactured by the applicant in the State of Rajasthan.
- The applicant hereby submits that the railways invite e-tenders to procure subject goods from the Indian markets wherein the bidders/vendors submit their bids within specified date and time in order to obtain such e-tenders.
- The applicant has downloaded the copies of some tenders from the official website of Indian Railways. The railways also provide a comprehensive specification / specification number along with tender enquiry which specifies the constructional, dimensional, size and other requirements of the goods to be manufactured and such requirements are strictly required to be fulfilled by the bidders at the time of manufacturing the said goods.
- Every tender document contains the name of an inspection agency appointed by railways which inspect subject goods and if during the inspection, it is found that such goods do not fulfil the given specifications, the supplier has to re-offer fresh material for inspection or replacement if found defective at the user end.



- A part of payment to the vendor is released against the inspection certificate and a proof of delivery of material/goods to the Indian Railways and the balance amount is released after receipt, inspection and acceptance of the goods by the consignee/railways. The subject goods should strictly adhere to the specifications and requirements of railways.

## **CONSTITUTION AND FUNCTIONALITY OF THE SUBJECT GOODS:**

### **NON METALLIC SLEEVES:**

These are used for cable bunching, harnessing & bundling. It also protects wires and cables from wear and tear caused due to mechanical abrasions in the railway coaches. Non Metallic sleeve itself is a broad category and can be manufactured in different types, shapes and sizes. However, the usage of each type of non-metallic sleeve is same. The non-metallic sleeves supplied to railways will be manufactured by the applicant as per the specifications of the railways.

Types of Non Metallic Sleeves:-

- a) Fiber Glass Flat Hose
- b) EIT Exp. Insulation Tube
- c) Cable Jacket
- d) SD Sleeve

**GLASS FIBER CORDS:** They are used to support overhang coils in rotating machines. This product absorbs impregnating varnish / resin and on curing forms a hard support for coil to give vibration free overhang.

**SPIRAL TUBES:** They are used on cutting/joints in cables to protect from moisture and loose connection / contracts. It is used on cable ends for easy working.

**POLYAMIDE [NOMEX] PA VLIES:** It is used for filling the material between inner spaces of the coils. It absorbs resin more than 400% at the time of CPI and provides vibration free and gapless insulation.

## **OUR INTERPRETATION ON CLASSIFICATION**

1) There are only a few vendors in the Indian market who supply the subject goods to Indian Railways and to the best of knowledge of the applicant, they had been classifying the subject goods under Heading 8607 as contained vide (S.No.205G Sch.II) under Schedule II of the rate notification which covers "Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof".

2) In our opinion, the said classification is correct as:-

a. The goods, by its very nature, cannot be utilized for any purpose other than railways, or rolling stock and needs to be utilized in conjunction with the parts of a train/ Metro coaches/ rolling stock.

b. The goods, by its very nature, cannot be utilized independently in any other industry/work except railways, owing to its specific usage, is designed and structured (viz. from the stage of R&D to manufacture, till installation) to be fitted as per Railway specifications for locomotives / coaches/trams / metro.

3) We also put forth our interpretation of Law and are of the view that subject goods should be classified under Heading 8607 on account of following reasons:

a) Section XVII of the Customs Tariff Act (CTA) deals with 'Vehicles, Aircraft, Vessels and Associated Transport Equipment. Chapter 86 falls within the ambit of the said Section and deals with 'railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds'.

b) Chapter Heading 8607, under which the applicant proposed to classify the subject goods, deals with **parts** of railway or tramway locomotives of rolling stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof.

c) The Supreme Court in **CCE v Insulation Electrical (P) Ltd . (2008) 224 ELT 512 (SC) TA \I " CCE v Insulation Electrical (P) Ltd . (2008) 224 ELT 512 (SC)" \s "CCE v Insulation Electrical (P) Ltd. (2008) 224 ELT 512 (SC)" \c 1**, while dealing with the issue whether Seat Assembly is classifiable as part of seat or as part or accessory of Motor vehicles, held that a **'part' is an essential component of the whole without which the whole cannot function.**

d) The study of the relevant Chapter Notes prescribed under the CTA with respect to Chapter 86 clearly highlights that Heading 8607 would apply only to those 'parts'/ 'parts and accessories' of railway or tramway locomotives or rolling stock which are identifiable as being suitable for use solely or principally with the railway or tramway locomotives or rolling stock (viz. Note 3 to Section XVII) and also, these goods must not be specified in Note 2 to Section XVII.

e) It is clear vide Note 2 to Section XVII that the scope of Heading 8607 is very wide. Further, Chapter Heading 8607 states that the term 'parts of railway or tramway locomotives or rolling-stock' includes, inter alia, all parts of tramway, locomotives and running stock. The goods proposed to be supplied by the applicant directly falls under the said heading.

f) The subject goods are solely/ principally to be used in the railway industry and clearly satisfy the conditions specified for classification under Heading 8607.

g) On a practical level, due to the unique functionality and usage of the subject goods with respect to ensuring safety in the locomotive industry, the subject goods cannot be utilized in conjunction with any other mode of transport other than locomotives/coaches/trams/metro. The goods per se cannot be utilized independently or with any other mode of transportation apart from trains; as the



goods proposed to be supplied can only function once used in conjunction with the operating system of the train coach and metro bogey.

h) The goods are to be manufactured as per QAP (Quality Assurance Programme) including manufacturing, material and process approved by Indian Railways. These products are not commercially viable for sales elsewhere as they are specially designed by Indian Railways and can be used only in such industry as provided in the scope of use in the product specification/ drawings.

Essentially, it is part of **railway or tramway locomotives or rolling stock** which is specifically covered under Note 2 of Chapter 86. Hence, it is that the subject goods are utilized exclusively for the desired purpose and hence, the primary condition for classification under Chapter Heading 8607 is satisfied.

i) We hereby place our reliance on the case of **M/s Knorr Bremse India Ltd. Vs. CCE, New Delhi reported in 2011 (7) TMI 621-CESTAT, Delhi**, wherein, it was categorically held that the items under dispute (which included Wheel Slide Protection) are 'parts of railway breaks' imported in unassembled conditions and such parts were specifically held to be covered under Heading 8607 of the Customs Tariff.

j) The basic utilization of the above goods is for protection of wires in locomotives/ coaches / trams and metro and for protection of electric generator. Having said that, such goods cannot per se be utilized independently on their own accord or with any other mode of transportation. On account of trains being specifically required to be constantly equipped by the goods proposed to be supplied so as to protect the wires and inner machinery, the subject goods are intrinsic to the running of trains and metro coaches and no other mode of transportation.

In view of the above facts, we are of the opinion that that the subject goods being utilized exclusively with the above stated purpose, the primary condition for classification under Chapter Heading 8607 is satisfied.

k) Furthermore, we have placed reliance on the following case laws as well as Circular to conclude that products shall fall under Heading 8607 where such products were solely/principally used for railway locomotives:

**I. P Rail Tech Vs. Commissioner of Central Excise Chandigarh reported in 2000 (120) ELT 393 Tribunal**

**II. Hindustan Welding Engineers Vs. CCE, Calcutta reported in 2001 (133) ELT 770 (Tri.-Kolkata):**

**III. M/s Kay Pee Equipments Pvt Ltd [2019-TIOL-302-AAR- GST]:**

**IV. CBEC Circular No. 17/90-CX.4 dated 9 July 1990**

l) Your kind attention is invited to Note 2 of Section XVII which expressly state that 'parts' and 'parts and accessories' do not apply to the articles specified in certain section. The subject goods are not covered under any of the chapters of above note and cannot be construed as parts of general use, tools or implements, electrical machinery etc. These entries cover goods of wide-ranging sphere of application and not specifically designed instruments. The subject goods to be

classified as 'PARTS' of Rolling Stock as it complies with the specified conditions.

The goods proposed to be supplied are required precisely for protection of wires & are suitable for usage solely or principally with the articles of Chapters 86 (i.e. Railway or Rolling stock); and they are not covered in goods mentioned in Note 2 to Section XVII.

In light of the aforementioned submissions, having elaborated upon the constitution and working of the subject goods as well as the legal framework in place with respect to the classification of the subject goods, we are of the view that the subject goods are appropriately classifiable under Heading 8607.

**B. QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT:-**

Whether goods proposed to be supplied by the applicant to Indian railways, should be classified as "parts of railway or tramway locomotives or rolling stock; such as Bogies, bissel-bogies, axles and wheels and parts thereof" (Viz under Heading 8607) for the purposes of levy of GST in terms of Section 9(1) of Central Goods and Services Act 2017 read with notification No. 01/2017-Central Tax (Rate) dated 28.06.2017 as amended by notification No.14/2019-Central Tax (Rate) dated 30.09.2019?

**C. PERSONAL HEARING**

In the matter personal hearing was granted to the applicant on 12.10.2021. Shri Varun Khandelwal, CA (Authorised Representative) of applicant appeared for PH. During the PH, he reiterated the submissions already made in the written application. He requested for early disposal of the application.

**D. FINDINGS, ANALYSIS & CONCLUSION:**

1. We have gone through the facts of the case and submission made by the applicant at the time of preliminary hearing.
2. The Applicant is desirous to supply the following goods ('the subject goods') to Indian Railways: -
  - a) Non-metallic Sleeves
  - b) Glass Fiber Cords
  - c) Spiral Tubes
  - d) Polyamide [Nomex] PA Vlies
  - e) Any other goods as may be supplied from railways from time to time based on their own specifications.
3. The applicant in their written submission stated that the subject goods will be used for protection of wires in locomotives/coaches /trams and metro i.e. railway industry / locomotive industry. Some of the goods will also be used in locomotives for electrical insulation purposes. The goods do not have any other intended use except in railways as they will be



manufactured on the basis of specifications and parameters provided by the railways.

4. The applicant wants to seek classification/HSN of 'the subject goods' proposed to be supplied to Indian railways and such goods will be manufactured by the applicant in the State of Rajasthan.
  5. In order to support the classification of 'the subject goods' under Chapter Heading 8607, the applicant submitted many arguments, meanings, characteristics of the subject goods, specifications determined by the Indian railways, properties of subject goods by which it can be satisfied the specification required by the Indian Railways and quoted many case laws.
  6. Before we delve deep to decide the case, it would be proper in the fitment of justice to discuss the relevant provisions of the statute which are as under-
- 6.1 let's have a look on relevant portion of Section XVII of Customs Tariff Act, 1975, which is as follows:

SECTION XVII OF CUSTOMS TARIFF ACT, 1975  
VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED  
TRANSPORT EQUIPMENT

NOTES :

1. This Section does not cover articles of heading 9503 or 9508 or bobsleighs, toboggans and the like of heading 9506.
2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:
  - (a) joints, washers or the like of any material (classified according to their constituent material or in heading 8484) or other articles of vulcanised rubber other than hard rubber (heading 4016);
  - (b) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
  - (c) articles of Chapter 82 (tools);
  - (d) articles of heading 8306;
  - (e) machines and apparatus of headings 8401 to 8479, or parts thereof, other than the radiators for the articles of this Section, articles of heading 8481 or 8482 or, provided they constitute integral parts of engines and motors, articles of heading 8483;
  - (f) electrical machinery or equipment (Chapter 85);
  - (g) articles of Chapter 90;
  - (h) articles of Chapter 91;
  - (ij) arms (Chapter 93);
  - (k) lamps or lighting fittings of heading 9405; or
  - (l) brushes of a kind used as parts of vehicles (heading 9603).

3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part of accessory.
4. ---
5. ---

6.2 Chapter 86 of Customs Tariff Act, 1975, which is as follows:

#### **CHAPTER-86**

**Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds**

#### **NOTES :**

1. This Chapter does not cover :

- (a) railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 4406 or 6810);
- (b) railway or tramway track construction material of iron or steel of heading 7302; or
- (c) electrical signalling, safety or traffic control equipment of heading 8530.

**2. Heading 8607 applies, inter alia, to:**

- (a) axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
- (b) frames, under frames, bogies and bissel-bogies;
- (c) axle boxes, brake gear;
- (d) buffers for rolling-stock; hooks and other coupling gear and corridor connections;
- (e) coachwork.**

3. Subject to the provisions of Note 1 above, heading 8608 applies, inter alia, to :

- (a) assembled track, turntables, platform buffers, loading gauges;
- (b) semaphores, mechanical signal discs, level crossing control gear, signal and point controls and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.



- 6.3 As per Notification No. 1/2017-Central Tax (Rate), dated 28.06.2017 as amended vide Notification No. 8/2021-Central Tax (Rate), dated 30.09.2021, the following insertion relating to chapter 8607 under Schedule III with GST rate @ 9%, has been made w.e.f. 01.10.2021: -

**In Schedule III – 9%, -**

after S. No. 398 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
398G	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof.

7. In view of above legal provisions and fact submitted by the applicant, it emerges that impugned goods should firstly be classified appropriately as per its nature and technical specification. For this purpose, lets analysis the nature of 'the subject goods'.
8. As stated by the applicant in their written submission, the constitution and functionality of 'the subject goods' are as under:-

- (i) **NON METALLIC SLEEVES:** are used for cable bunching, harnessing & bundling. It also protects wires and cables from wear and tear caused due to mechanical abrasions in the railway coaches.

*Types of Non Metallic Sleeves:-*

- (a) Fiber Glass Flat Hose (b) EIT Exp. Insulation Tube (c) Cable Jacket (d) SD Sleeve.

On gone through the above constitution and functionality of the Non-Metallic Sleeves provided by the applicant, neither it reveals that these goods are specifically used only for railway or tramway locomotives nor it constitute the part of 'railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds'. As the goods used for cable bunching, harnessing, bundling and protection of wires & cables may be classified other than chapter 86 therefore, in absence of technical specifications /constitution/ properties, we are not in position to classify the goods whether it falls under chapter 86 or otherwise.

- (ii) **GLASS FIBER CORDS:** *are used to support overhang coils in rotating machines. This product absorbs impregnating varnish / resin and on curing forms a hard support for coil to give vibration free overhang.*

On gone through the detail provided by the applicant of the **GLASS FIBER CORDS**, it cannot find out that what type of *rotating machines* it supports. Thus, neither it reveals that these goods are specifically used only for railway or tramway locomotives nor it constitute the part of 'railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds'. In absence of detail technical specifications /constitution/ properties, we are not in position to classify the goods whether it falls under chapter 86 or otherwise.

- (iii) **SPIRAL TUBES:** *are used on cutting/joints in cables to protect from moisture and loose connection / contracts. It is used on cable ends for easy working.*

On gone through the detail provided by the applicant of the **SPIRAL TUBES**, it cannot find out that which portion of railway or tramway locomotives spiral tubes are used and how it become a part thereof. Thus, neither it reveals that these goods are specifically used only for railway or tramway locomotives nor it constitute the part of 'railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds'. As the goods used for cutting/joints in cables to protect from moisture and loose connection / contracts may be classified other than chapter 86 therefore, in absence of detail technical specifications /constitution/ properties, we are not in position to classify the goods whether it falls under chapter 86 or otherwise.

- (iv) **POLYAMIDE [NOMEX] PA VLIES:** It is used for filling the material between inner spaces of the coils. It absorbs resin more than 400% at the time of CPI and provides vibration free and gapless insulation.

On gone through the detail provided by the applicant of the **POLYAMIDE [NOMEX] PA VLIES**, it cannot find out that which portion of railway or tramway locomotives **POLYAMIDE [NOMEX] PA VLIES** are used and how it become a part thereof. Thus, neither it reveals that these goods are specifically used only for railway or tramway locomotives nor it constitute the part of 'railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds'. As the goods used for filling the material between inner spaces of the coils and for vibration free and gapless insulation may be classified other than chapter 86 therefore, in absence of technical specifications



/constitution/ properties, we are not in position to classify the goods whether it falls under chapter 86 or otherwise.

- (v) **Any other goods as may be supplied from railways from time to time based on their own specifications.**

On gone through the detail provided by the applicant of the **Any other goods as may be supplied from railways from time to time based on their own specifications**, we find that it is a vague term and cannot find out that which portion of railway or tramway locomotives it used and how it become a part thereof. Thus, neither it reveals that these goods are specifically used only for railway or tramway locomotives nor it constitute the part of 'railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds'. Thus, in absence of detail technical specifications /constitution/ properties, we are not in position to classify the goods whether it falls under chapter 86 or otherwise.


9. In view of above legal provisions and fact of the instant case, we are of the view that Section XVII of the Customs Tariff Act, 1975(CTA) deals with 'Vehicles, Aircraft, Vessels and Associated Transport Equipment. Chapter 86 falls within the ambit of the said Section and deals with 'railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds'. But, in absence of technical details /constitution/ properties, we are not in position to classify the goods whether it falls under chapter 86 or otherwise.
10. Further, as per Hon'ble Supreme Court in the case of CCE v Insulation Electrical (P) Ltd. (2008) 224 ELT 512 (SC)", 'part' is an essential component of the whole without which the whole cannot function. As far as 'the subject goods' is concern, in absence of technical details /constitution/ properties, we are not enough capable to classify the goods whether it falls under the ambit of part of 'railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signaling equipment of all kinds' or otherwise.
11. In view of above, we find that except write up provided by the applicant in respect of 'the subject goods', no other base is there to classify these goods. We further find that the write up provided by the applicant is incomplete and have no potential to prove 'the subject goods' as essential parts of Railway or tramway locomotives or otherwise. Simply protection of the wires and inner machinery of railways cannot categories the subject goods as part of 'railway or tramway locomotives, rolling stock and parts thereof or otherwise. Further with the limited material fact submitted by the applicant, with no keen technical specification/properties/constitution etc. of 'the subject goods' we find it prudent to refrain from pronouncing a

Ruling. Therefore, no ruling is extended on the clarifications sought by applicant.

12. In view of the foregoing, we rule as follows: -

**RULING**

No ruling is extended for the reasons stated in para 11 above.

  
(J.P. MEENA) 25/10/2021  
MEMBER  
CENTRAL TAX

  
(M. S. KAVIA) 25/10/2021  
MEMBER  
STATE TAX



**SPEED POST**

M/s Ekam, (Prop. VINAY SINGH RAWAT),  
86, Nityanand Nagar,  
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Jaipur-302021, Rajasthan

o/c

F. No. AAR/VSR/2021-22/ 195-199 ,

Date: 25/10/2021

Copy to: -

1. The Chief Commissioner, CGST and Central Excise, Jaipur Zone, NCRB, Statue Circle, Jaipur-302005 (Raj.).
2. The Commissioner, State Tax, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme-, Jaipur 302005.
3. The Pr. Commissioner, Central Tax, CGST and Central Excise Commissionerate, NCRB, Jaipur-302005 (Rajasthan).
4. The Dy./Assistant Commissioner, SGST, Jaipur-3<sup>rd</sup>, Circle-1<sup>st</sup>, ward-2<sup>nd</sup>, Divisional Kar Bhawan, Jhalana Doongri, Jaipur.