



TELANGANA STATE AUTHORITY FOR ADVANCE RULING
CT Complex, M.J Road, Nampally, Hyderabad-500001.
(Constituted under Section 96(1) of TGST Act, 2017)

Present:

Sri S.V. Kasi Visweswara Rao, Additional Commissioner (State Tax)
Sri Sahil Inamdar, Additional Commissioner (Central Tax)

A.R.Com/12/2022

Date:27.09.2022

TSAAR Order No.50/2022

[ORDER UNDER SECTION 98(4) OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 AND UNDER SECTION 98(4) OF THE TEALANGANA GOODS AND SERVICES TAX ACT, 2017.]

1. M/s. Nxtwave Disruptive Technologies Private Limited, Survey No 115/22 115/23, Plot No 30, East, Wing, Ground Floor, Brigade Towers, Financial District, Hyderabad, Rangareddy, Telangana – 500 032, (36AAGCN9336F1Z9) has filed an application in FORM GST ARA-01 under Section 97(1) of TGST Act, 2017 read with Rule 104 of CGST/TGST Rules.
2. At the outset, it is made clear that the provisions of both the CGST Act and the TGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the TGST Act. Further, for the purposes of this Advance Ruling, the expression ‘GST Act’ would be a common reference to both CGST Act and TGST Act.
3. It is observed that the queries raised by the applicant fall within the ambit of Section 97 of the GST ACT. The Applicant enclosed copies of challans as proof of payment of Rs. 5,000/- for SGST and Rs. 5,000/- for CGST towards the fee for Advance Ruling. The Applicant has declared that the questions raised in the application have neither been decided by nor are pending before any authority under any provisions of the GST Act. The application is therefore, admitted.

4. BRIEF FACTS OF THE CASE:

4.1 Statement of relevant facts as per the applicant having a bearing on the question(s) on which Advance Ruling is required is reproduced below-

4.2 Company Background:

The Company was incorporated on 21st April 2020 under the Companies act 2013 with its registered office address at Plot No 30, Brigade Towers, East Wing, Ground Floor, Financial District, Hyderabad – 500032, Telangana, India. Company is registered under Goods and services Tax vide registration no. 36AAGCN9336F1Z9, in the state of Telangana. It was founded by IIT Bombay, IIT Kharagpur and IIIT Hyderabad alumni – sashank Reddy Gujjula, anupam Pedarla and Rahul Attuluri, NxtWave offers training programs in Industry 4.0 Technologies for college students, graduates, and early professionals.

The company solves for Bhart – the next billion users – by focusing on the bottom 98% of students and recent graduates who are primarily from Tier 2, 3, and 4 colleges and towns, lack access to a quality learning ecosystem, and are suffering with very low employability. The company aims to empower these 150 million college students and recent graduates, between the age groups of 18-24, into highly-skilled professionals to gear up for the 4.0 revolution.

Key achievements/highlights:

- 50,000+ students enrolled so far across different programs
- Created employment for 4500+ NxtWave students through 625+ Companies in the last 15 months
- Students enrolled from 2000+ colleges across 30 states and UTs of India
- Company is an approved training partner of NSDC for its training programmes (Exhibit 3)
- After duly assessing viability of the training programmes of the Company, NSDC and company has entered into an agreement for the purpose of implementation of its scheme of Market led, Fee Based Services.

4.3 National Skill Development Corporation (NSDC) and Scheme for Market Led Fee Based Services

National Skill Development Corporation (“NSDC”), a Section 25 Company under Companies Act, 1956 (corresponding to section 8 of the companies Act, 2013), was initially set up under the Prime Minister’s National Council on Skill Development with the primary mandate of enhancing and supporting private sector initiatives for Skill Development in India through appropriate Public-Private Partnership (“PPP”) models and striving for significant operational and financial involvement from the private sector. At present, NSDC functions under the aegis of the Ministry of Skill Development & Entrepreneurship (“MSDE”)

NSDC through this Scheme endeavors to create a sustainable and enabling skill training ecosystem by promoting provision of market led Fee-based Services which are funded under the following models-

- (i) self-financed by the candidate,
- (ii) financed by candidate or partner through a loan or under an income sharing arrangement with the partner,
- (iii) financed by an employer,
- (iv) financed by a company or other corporate body under a program or as part of its CSR obligation,
- (v) financed by any charitable organization, or
- (vi) a combination of any of the above.

NSDC, through this Scheme aims to –

- Support Fee-based Services in high growth sectors and emerging technologies thereby creating large pool of skilled and certified workforce for these sectors;
- Design, support and enable innovations in the fee-based training ecosystem;
- Scale outcome oriented and successful fee-based training programs by providing financial and/or technical assistance, including concessional skill loans, industry partnerships, apprenticeship, access to Skill India Portal (“SIP”) and training networks and other enabling support;
- Create large pool of skilling, re-skilling and upskilling Fee based Services to enable life-long learning and improved productivity of working professionals;
- Aggregate data of certified trainees on a single digital platform for creating a repository and reporting and monitoring through SIP.

Any Eligible Entity having relevant experience in Skill Development may submit a Proposal to become a Partner of NSDC. The Proposal shall be in the prescribed format and shall include details of the services proposed to be offered by the Partner under the Scheme.

Non- Funded Affiliation

NSDC's Non-Funded affiliation is an affiliation where an applicant submits a Proposal for the purpose of becoming part of the 'Skill India' Mission and not for obtaining any financial assistance from NSDC. The Services under the Non-Funded Affiliation must be outcome oriented and should focus on placement in industry, self-employment opportunities or entrepreneurship and upskilling and such Services may be eligible for Co-branding opportunity with NSDC for approved Services under the Scheme.

4.4 Implementation of the scheme by the company:

- Both the Company and NSDC have entered into an agreement dated to further their objectives, and the company has been recognized as a "Training Partner" of the NSDC with effect from 9th June 2022.
- Company shall offer its training programs, as detailed in the proposal approved by the NSDC (exhibit 5) as amended from time to time with the approval of NSDC.
- The scheme extends mutual benefits to all stakeholders, as detailed below:

NSDC:

- Furtherance of NSDC's vision to skill up the youth of India and thereby create employment opportunities
- Enables NSDC to scale outcome-oriented and successful fee-based training programs in high-growth sectors and emerging technologies thereby creating a large pool of skilled and certified workforce for these sectors

Company:

- Access to the network and initiatives of NSDC (recruiters, events, other training partners, training centers etc.) thereby enabling massive outreach
- Help in making more number of youth employable by enabling them to access courses with the support of Skill Loans

Students:

- Enables students to receive Joint certification by NSDC and NxtWave
- Helps students obtain loans from Public sector Banks with minimum interest rate and a moratorium till the completion of the course.

They are desirous of ascertaining their eligibility for exemption under CGST and SGST. Hence, this application.

5. QUESTIONS RAISED:

- Q1: Whether training programmes offered by the applicant, as approved by NSDC would be construed under the "any other scheme implemented by the NSDC" as required under serial no.69 of the Notification and the benefit of GST exemption would be available to the applicant from the date of its agreement with NSDC?
- Q2: Whether the training programmes offered in collaboration with other business partners, imparted by business partners of the applicant under a sub contract would be construed under the "any other scheme implemented by the NSDC" as required under serial no.69 of the Notification and the benefit of GST exemption would be available to the applicant?
- Q3: Exemption of GST is available to the company as a whole as long as its services fulfill the criteria laid down under serial no.69 of the said notification and not limited to Telangana GST?

6. APPLICANT'S INTERPRETATION OF THE LAW

6.1 The chief contention of the applicant is that they are training partner of National Skill Development Corporation (NSDC); and that they have entered into an agreement with NSDC to provide training as a partner in the notified "scheme for market led Fee-based services".

6.2 Applicant is rendering education and training services under the following models:
CCBP Intensive:

CCBP Intensive enables tech job aspirants (college graduates and early professionals) to get a software job. The details of the program can be referred to on the Company website (www.ccbp.in)

CCBP Academy:

CCBP Academy enables college students from engineering & technology colleges to become industry ready by the time of their graduation and achieve high-paid software jobs.

6.3 Applicant's interpretation of the applicable provisions with respect to matters on which advance ruling is sought are as under:

Question1: Whether Training Programmes offered by the applicant, as approved by NSDC would be construed under the "any other scheme implemented by the NSDC" as required under serial no. 69 of the Notification and the benefit of GST exemption would be available to the Applicant from the date of its agreement with NSDC?

Applicant is rendering education and training services under following models:

CCBP Intensive:

CCBP Intensive enables tech job aspirants (college graduates and early professionals) to get a software job. The details of the program can be referred to on the company website (www.ccbp.in)

CCBP Academy:

CCBP Academy enables college students from engineering & technology colleges to become industry ready by the time of their graduation and achieve high-paid software jobs.

Above services are covered within the HSN 9992

- Applicant is an approved training partner of the NSDC
- The project under implementation is already approved by the NSDC and an agreement is executed between parties.
- Entry no. 69 in Notification No. 123/2017 –Central Tax (Rate) issued by the Ministry of Finance dated 28 June 2017 exempts from GST levy:
 - Any services provided by,
 - (a) The National Skill Development Corporation set up by the Government of India;
 - (b) a Sector Skill Council approved by the National Skill Development Corporation;
 - (c) an assessment agency approved by the Sector Skill Council or the National Skill Development Corporation;
 - (d) a training partner approved by the National Skill Development Corporation or the sector Skill Council, in relation to:

-The National Skill Development Programme implemented by the National Skill Development Corporation; or

- a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or

-any other Scheme implemented by the National Skill Development Corporation.

-On Simple reading of the above provisions, the applicant is of the view that it meets all the conditions laid down under the said notification and is eligible for the exemption of GST

Question 2: Whether the training programmes offered in collaboration with other business partners,

Imparted by business partners of the applicant under a sub contract would be construed under the “any other scheme implemented by the NSDC” as required under serial no.69 of the Notification and the benefit of GST exemption would be available to the Applicant?

- As subcontract is made simply for the furtherance of the objectives of the scheme and is on a principal to principal basis, the benefit of GST exemption shall be made available to the Applicant

Question 3: Exemption of GST is available to the company as a whole as long as its services fulfill the

Criteria laid down under Sr. no. 69 of the said Notification and not limited to Telangana GST.

-Provisions of both, the CGST Act and Telangana GST act are the same except for certain specific provisions. Unless a specific reference is made to a dissimilar provision, reference to either or the act shall mean the same provision under the other act. Henceforth, an exemption granted under CGST Act or Telangana GST Act shall exemption from both the acts.

-Based on the above, the exemption of GST shall be available to the company as a whole and not just under the Telangana GST Act.

6.4 The applicant thus contends that the above services are covered within the HSN 9992

- Applicant is an approved training partner of the NSDC
- The project under implementation is already approved by the NSDC and an agreement is executed between parties.
- The above services are thus exempted under Entry no. 69 in Notification No. 12/2017- Central Tax (Rate) issued by the Ministry of Finance dated 28 June 2017 exempts from GST levy:

6.5 On Simple reading of the above provisions, the applicant is of the view that it meets all the conditions laid down under the said notification and is eligible for the exemption of GST.

7. PERSONAL HEARING:

The Authorized representatives of the unit namely Sri P. Anupam, Director & COO, Sri K. Gautham Reddy, CA & Sri K T Ram Ganesh, Consultant attended the personal hearing held on 25.08.2022. The authorized representatives reiterated their written statement and averred as follows:

1. That, they are providing training in Software. That it is a certificate course and not recognized by any University.
2. That, in June, 2022 they were recognized by National Skill Development Corporation as approved training partner.
3. That, in their opinion, the service provided by them falls under Sl.No.69 of CGST Notification No.12/2017 and therefore it is exempt from CGST/SGST.

4. That, they are implementing a scheme for Market led fee based services for NSDC and hence they qualify for this exemption.
Therefore it was contended that the supply of such services fall under Sl.No.69 (d) of Notification No.12/2017 of CGST notifications and hence exempt from Tax under GST.

8 Discussion & Findings:

8.1 We have perused the records on file and have gone through the facts of the case and oral and written submissions made by the applicant. We find that M/s. Nxtwave Disruptive Technologies Private Limited, the applicant is a company under the Companies Act. The applicant is claiming that they are in the business of skilling the youth with the objective of helping them find decent jobs, make them employable and to help them earn a better living. The applicant claims that the courses enable college students from engineering & technology colleges to become industry ready by the time of their graduation and achieve high-paid software jobs.

8.2 The applicant is further claiming that they are training partners of NSDC and educational courses offered by them are in relation to a Scheme implemented by the National Skill Development Corporation and all these courses are directed to skill development and to increase employability in India.
After going through the details as given in their application by the applicant, we find that the main question of the applicant is :

Q1: Whether training programmes offered by the applicant, as approved by NSDC would be construed under the “any other scheme implemented by the NSDC” as required under serial no.69 of the Notification and the benefit of GST exemption would be available to the applicant from the date of its agreement with NSDC?

And in continuation of the same their further query is that whether the training programmes offered in collaboration with other business partners, imparted by business partners of the applicant under a sub contract would be construed under the “any other scheme implemented by the NSDC” as required under serial No.69 of the Notification and the benefit of GST exemption would be available to the applicant?

We find that the third query in the present application would rest on their above two main queries. In view of this we would first be required to ascertain whether Training Programmes offered by the applicant, as approved by NSDC would be construed under the “any other scheme implemented by the NSDC.”

8.3 We find that Notification No. 12/2017-C.T. in respect of the present matter reads as under :-

Notification No. 12/2017-Central Tax (Rate)

New Delhi, the 28th June, 2017

G.S.R (E).- In exercise of the powers conferred by sub-section (1) of Section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of services of description as specified in column (3) of the Table below from so much of the central tax leviable thereon under sub-section (1) of Section 9 of the said Act, as is in excess of the said tax calculated at the rate as specified in the corresponding entry in column (4) of the said Table, unless specified otherwise, subject to the relevant conditions as specified in the corresponding entry in column (5) of the said Table.

From the details of the relevant Notification we find that the applicant is claiming that they are eligible for exemption as given in Sr. No. 69 of the above said Notification. We find that the specific exemption that the applicant is claiming is as under :-

Any services provided by, -

- (a)*
- (b)*
- (c)*

(d) a training partner approved by the National Skill Development Corporation or the Sector Skill Council, in relation to -

- (i) the National Skill Development Programme implemented by the National Skill Development Corporation; or*
- (ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or*
- (iii) any other Scheme implemented by the National Skill Development Corporation.**

8.4 In view of this in order to examine if the applicant fulfils the conditions for exemption as given in Notification No. 12/2017, we are required to examine as to whether services provided by applicant fall into the category of **services provided by a training partner approved by the National Skill Development Corporation or the Sector Skill Council, in relation to any other Scheme implemented by the National Skill Development Corporation.**

8.5.1 In this context it is relevant to touch upon the key aspects of role and functions of NSDC and the nature of scheme implemented by NSDC. We find that National Skill Development Corporation (NSDC) is a not-for-profit public limited company incorporated on July 31, 2008 under section 25 of the Companies Act, 1956 (corresponding to section 8 of the Companies Act, 2013). NSDC was set up by Ministry of Finance as Public Private Partnership (PPP) model. The Government of India through Ministry of Skill Development & Entrepreneurship (MSDE) holds 49% of the share capital of NSDC, while the private sector has the balance 51% of the share capital.

8.5.2 NSDC aims to promote skill development by catalyzing creation of large, quality and for-profit vocational institutions. Further, the organisation provides funding to build scalable and profitable vocational training initiatives. Its mandate is also to enable support system which focuses on quality assurance, information systems and train the trainer academies either directly or through partnerships. NSDC acts as a catalyst in skill development by providing funding to enterprises, companies and organizations that provide skill training. It also develops appropriate models to enhance, support and coordinate private sector initiatives. The differentiated focus on 37 sectors under NSDC's purview and its understanding of their viability will make every sector attractive to private investment.

8.5.3 We find that various schemes and initiatives of skill development that are being implemented by NSDC are :-

- Pradhan Mantri Kaushal Vikas Yojana (PMKVY)
- Sankalp
- Udaan
- Polytechnic Schemes
- Skill Impact Bond
- Seekho Aur Kamao
- Specified Skilled Worker.

8.6 The chief contention of the applicant is that they are training partner of National Skill Development Corporation (NSDC); and that they have entered into an agreement with NSDC to provide training as a partner in the notified "scheme for market led Fee-based services".

With respect to the first requirement that the service provider has to be a training partner approved by the National Skill Development Corporation or the Sector Skill Council, we find that the applicant has submitted attested photocopy of certificate of Partnership (**Exhibit 3**) which shows that the applicant is the Approved Training Partner of National Skill Development Corporation (NSDC) from 23rd June 2022 upto 22nd June 2023. **On the basis of this certificate it appears that the applicant is presently Approved Training Partner of NSDC.**

8.7 Secondly we are required to examine if the applicant who is an approved training partner of M/s. NSDC is providing any services in relation to any other Scheme

implemented by the National Skill Development Corporation. **In this context we find that the applicant has contended that the courses provided by the applicant are in relation to Scheme for market led fee-based services by National Skill Development Corporation.** Extract of Overview of this Scheme offered by NSDC (**Exhibit-6**) produced before the Committee members is as under:

- Scheme for market led fee-based services by National Skill Development Corporation was launched on May 18, 2022
- Scheme shall have a period of 10 (Ten) years with effect from May 18, 2022, i.e. from the financial year 2022-23 to financial year 2031-32.
- For the purpose of this scheme
 - “Services” shall mean one or more of the following services proposed by the Applicant and approved under the Scheme by NSDC:
 - “Fee-based Services” shall mean Services delivered by the Partners, for which the fee for the Services is financed under either of the following models – (i) self-financed by the candidate, (ii) financed by candidate or training partner through a loan or under an income sharing arrangement with the Partner, financed by an employer, (iv) financed by a company or other corporate body under a program or as part of its corporate social responsibility (“CSR”) obligation, or (v) financed by any charitable organization or (vi) a combination of any of the above.
 - “Partner” shall mean any Applicant whose Proposal has been approved under the Scheme for affiliation as a Partner, whether as part of Funded Affiliation or Non-funded Affiliation.
- NSDC through this Scheme endeavors to create a sustainable and enabling skill training ecosystem by promoting provision of market led Fee-based Services which are funded under the following models-
 - (i) self-financed by the candidate,
 - (ii) financed by candidate or partner through a loan or under an income sharing arrangement with the partner,
 - (iii) financed by an employer,
 - (iv) financed by a company or other corporate body under a program or as part of its CSR obligation,
 - (v) financed by any charitable organization, or
 - (vi) a combination of any of the above.
- NSDC, through this Scheme aims to –
 - Support Fee-based Services in high growth sectors and emerging technologies thereby creating large pool of skilled and certified workforce for these sectors;
 - Design, support and enable innovations in the fee-based training ecosystem:
 - Scale outcome oriented and successful fee-based training programs by providing financial and/or technical assistance, including concessional skill loans, industry partnerships, apprenticeship, access to Skill India Portal (“SIP”) and training networks and other enabling support:
 - Create large pool of skilling, re-skilling and upskilling Fee based Services to enable life-long learning and improved productivity of working professionals;
 - Aggregate data of certified trainees on a single digital platform for creating a repository and reporting and monitoring through SIP.
- Any Eligible Entity having relevant experience in Skill Development may submit a Proposal to become a Partner of NSDC. The Proposal shall be in the prescribed format and shall include details of the services proposed to be offered by the Partner under the Scheme.
- **Non- Funded Affiliation** -NSDC’s Non-Funded affiliation is an affiliation where an applicant submits a Proposal for the purpose of becoming part of the ‘Skill India’ Mission and not for obtaining any financial assistance from NSDC. The Services under the Non-Funded Affiliation must be outcome oriented and should focus on placement in industry, self-employment opportunities or

entrepreneurship and upskilling and such Services may be eligible for Co-branding opportunity with NSDC for approved Services under the Scheme.

Thus this Scheme also intends to establish a framework for aggregate and standardized training in high growth sectors by engaging 'for-profit' entities, 'not for-profit' entities, corporates, start-ups, trust, societies, foundations etc., as Partners on service-to-service basis and provide joint certification with the Partner to the candidates, wherever such joint certification is desirable and feasible. The Scheme will help in creating a verifiable repository of data of all the candidates being trained by the Partners under the Scheme.

8.8 We find that the applicant has provided a photocopy of the agreement dated 23.06.2022 for partnership entered with NSDC for executing training under the above scheme for market led Fee-based services (**Exhibit 4**). Relevant clauses of agreement provided by the applicant are reproduced below:

...Clause 2.1 The Second Party (Applicant) hereby agrees to register under the Scheme for Non-Funded Affiliation providing various Fee-based Services as mentioned in the Proposal on the terms and conditions contained in the Scheme and the other Facility Agreements.

2.2 The Second Party, as approved Training Partner of NSDC, further agrees to execute the Project in accordance with the Scheme and such other guidelines as mandated by NSDC from time to time and undertakes to comply with the said Scheme and other guidelines notified by NSDC from time to time (including payment of partnership fee)...

2.4 NSDC shall issue a Certificate of Partnership, on yearly basis subject to the terms of Scheme.

2.5 The Second Party hereby unconditionally agrees and undertakes to achieve the Milestones. The Second Party further agrees and undertakes to perform all roles and obligations in compliance with all applicable Laws and as envisaged in, inter alia, the Scheme, and this Agreement.

Thus we find that the applicant has entered into an agreement dated 23.06.2022 for partnership with NSDC for executing training under the above scheme for market led Fee-based services under non funded affiliation.

8.9 Further we find that the applicant is offering following training programs, as detailed in the proposal approved by the NSDC (**Exhibit 5**) as amended from time to time with the approval of NSDC.

Applicant is rendering education and training services under the following models:

- CCBP Intensive:

CCBP Intensive enables tech job aspirants (college graduates and early professionals) to get a software job.

- CCBP Academy:

CCBP Academy enables college students from engineering & technology colleges to become industry ready by the time of their graduation and achieve high-paid software jobs.

Thus we find that the above courses are being offered by the applicant as a Approved Training Partner of NSDC under the scheme for market led Fee-based services under non funded affiliation mode. Thus we conclude that the services provided by applicant are as training partner approved by the National Skill Development Corporation and are in relation to Scheme implemented by the National Skill Development Corporation.


8.10 From the Foregoing, facts explained above and as seen from the above the services offered by the applicant fall under Sl.No.69 (d) (iii) and therefore eligible for exemption under this notification for CGST and SGST.


8.11 Further, under this entry the services supplied by the applicant as approved training partner of NSDC in relation to any other scheme implemented by the NSDC as required under serial no.69 of the Notification are exempt but not the services received by the applicant from others including a sub-contractor who supplies such services to the applicant **who is not a training partner approved by the National Skill Development Corporation or the Sector Skill Council.**

9. The ruling is given as below:

In view of the above discussion, the questions raised by the applicant are clarified as below:

Questions	Ruling
1. Whether training programmes offered by the applicant, as approved by NSDC would be construed under the “any other scheme implemented by the NSDC” as required under serial no.69 of the Notification and the benefit of GST exemption would be available to the applicant from the date of its agreement with NSDC?	Yes, the services offered by the applicant fall under Sl.No.69 (d) (iii) of Notification No.12/2017 of CGST notifications and therefore eligible for exemption under this notification for CGST and SGST.
2. Whether the training programmes offered in collaboration with other business partners, imparted by business partners of the applicant under a sub contract would be construed under the “any other scheme implemented by the NSDC” as required under serial no.69 of the Notification and the benefit of GST exemption would be available to the applicant?	No, under this entry the services supplied by the applicant as Approved Training Partner to NSDC in relation to any other scheme implemented by the NSDC as required under serial no.69 of the Notification are exempt but not the services received by the applicant from others including a sub-contractor who supplies such services to the applicant who is not a training partner approved by the National Skill Development Corporation or the Sector Skill Council.
3. Exemption of GST is available to the company as a whole as long as its services fulfil the criteria laid down under serial no.69 of the said notification and not limited to Telangana GST?	Only the services supplied by the applicant as Approved Training Partner to NSDC in relation to any other scheme implemented by the NSDC as required under serial no.69 of the Notification are eligible for exemption from both CGST and SGST. The services supplied by the applicant company which do not fall under the above category are not eligible for this exemption.


(S.V. KASI VISWESWARA RAO)
ADDL. COMMISSIONER (STATE TAX)


(SAHIL INAMDAR)
ADDL.COMMISSIONER (CENTRAL TAX)

[Under Section 100(1) of the CGST/TGST Act, 2017, any person aggrieved by this order can prefer an appeal before the Telangana State Appellate Authority for Advance Ruling, Hyderabad, within 30 days from the date of receipt of this Order]

To

M/s. Nxtwave Disruptive Technologies
Private Limited, Survey No 115/22 115/23,
Plot No 30, East, Wing,
Ground Floor, Brigade Towers,
Financial District, Hyderabad,
Rangareddy, Telangana – 500 032,

Copy submitted to :

1. The Commissioner (State Tax) for information.
2. The Commissioner (Central Tax), Rangareddy Commissionerate, Posnett Bhavan, Tilak Road, Abids, Hyderabad -

Copy to:

3. The Superintendent (Central Tax) Gachibowli Range, 4th Floor, H.No.103301 to 303, Serene Heights, above Ratnadeep Super Market, Humayan Nagar, Masab Tank, Hyderabad-