

**AUTHORITY FOR ADVANCE RULING
TAMILNADU ADVANCE RULING AUTHORITY
PAPJM Buildings, II Floor, No.1, Greams Road, Chennai-6**

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

Members present are:

1. Ms. Manasa Gangotri Kata, I.R.S., Joint Commissioner/Member,
Office of the Commissioner of GST & Central Excise, Chennai -34
2. Thiru Kurinji Selvaan V.S., M.Sc., (Agri.), M.B.A.,
Joint Commissioner (CT) / Member,
Office of the Authority for Advance Ruling, Tamil Nadu, Chennai-6.

ORDER No.47 /ARA/2019 Dated 16.10.2019

GSTIN Number, if any / User id		33AAACT4119L1ZF
Legal Name of Applicant		M/s.TATA PROJECTS LIMITED
Trade Name of the Applicant		M/s. TATA PROJECTS LIMITED
Registered Address / Address provided while obtaining user id		NO. 9, 1 ST Floor AF Block, 8 th Street, 11 th Main Road, Anna Nagar, Chennai, Tamil Nadu – 600 040.
Details of Application		Form GST ARA – 001 Application SI.No.03 Dated 22.01.2019
Concerned Officer		State: The Assistant Commissioner(ST), Amaidakarai Assessment Circle , F-50, 10 th Avenue, Anna Nagar(East) Chennai- 600 102. Centre: North Commissionerate.
Nature of activity(s) (proposed / present) in respect of which advance ruling sought for		
A	Category	Composite supply of Goods and Services.
B	Description (in brief)	The Applicant is involved in the process, design, detailed engineering, procurement, shop fabrication & inspection, supply, storage, site fabrication, erection, inspection & commissioning of Integrated Cryogenic Engine & stage Test facility (ICET) for Satellite launch vehicle program.
Issue/s on which advance ruling required		Classification of goods /services or both and the eligibility of Notification

Question(s) on which advance ruling is required	<p>1. Whether Supply of Engineering, Procurement & Construction (EPC) contract for establishment of Integrated Cryogenic Engine & Stage Test facility (ICET) wherein both goods and services are supplied can be construed to be a Composite Supply in terms of Section 2(30) of CGST Act, 2017?</p> <p>2. If Yes, Whether the Principal Supply in such case can be said to be "Establishment of Fluids Servicing System (FSS)" can be taxable at 5% GST vide notification No. 45/2017-Central Tax (Rate) DT 14th November, 2017?</p> <p>3. If Principal Supply taxable at 5%, whether the entire transaction in the contract is taxed as per the rate applicable to Principal Supply?</p>
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Note : Any appeal against the advance ruling order shall be filed before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai under Sub-section (1) of Section 100 of CGST ACT/TNGST Act 2017 within 30 days from the date on which the ruling sought to be appealed against is communicated.

At the outset, we would like to make it clear that the provisions of both the Central Goods and Service Tax Act and the Tamil Nadu Goods and Service Tax 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 Service Tax Act would also mean a reference to the same provisions under the Tamil Nadu Goods and Service Tax Act.

M/s. Tata Projects Limited , No.9, First Floor, AF Block, 8th Street, 11th Main Road, Anna Nagar, Chennai-600040 (hereinafter called the Applicant or TPL) are engaged in the process, design, detailed engineering, procurement, shop fabrication & inspection, supply, storage, site fabrication, erection, inspection & commissioning of Integrated Cryogenic Engine & Stage Test Facility. They are registered under GST vide GSTIN 33AAACT4119L1ZF. They have preferred an application seeking Advance Ruling on

1. Whether supply of Engineering, Procurement & Construction (EPC) contract for establishment of Integrated Cryogenic Engine & Stage Test facility (ICET) where in both goods and services are supplied can be construed to be a Composite Supply in terms of Section 2(30) of CGST Act, 2017?

2. If Yes, Whether the Principal Supply in such case can be said to be “Establishment of Fluids Servicing System (FSS)” can be taxable at 5% GST vide notification No. 45/2017-Central Tax (Rate) dt 14th November, 2017?
3. If Principal Supply taxable at 5%, whether the entire transaction in the contract is taxed as per the rate applicable to Principal Supply?

The Applicant has submitted the copy of application in Form GST ARA – 01 and also submitted the copy of Challan evidencing payment of application fees of Rs.5,000/- each under sub-rule (1) of Rule 104 of CGST rules 2017 and SGST Rules 2017.

2.1 The Applicant in the Statement of Facts has stated that, Director, ISRO Propulsion Complex (abbreviated as IPRC), Indian Space Research Organization, Department of space, Government of India, Mahendragiri, Tirunelveli District, Tamil Nadu (ISRO) has awarded them the contract for establishment of Integrated Cryogenic Engine & stage Test facility (ICET) for Satellite launch Vehicle Program vide contract No.IPRC/PUR/2016E008630101 dated 02/11/18. ISRO will provide the Front End Engineering Design (FEED) of the system.

2.2 Brief scope of works to be carried out by the applicant is stated as following:

- o Review of Front – End Engineering Design (FEED) work done by the Department
- o Risk analysis
- o Detail engineering, supply of materials, installation, testing and commissioning of following systems:
 - a) Civil, Electrical and Air conditioning system
 - b) Structural and mechanical system
 - c) Facility fluid system
 1. Gaseous Hydrogen system
 2. Gaseous Helium system
 3. Gaseous Nitrogen system
 4. DM Water system
 5. Cooling water system
 6. Jacket Vacuum system & Test-article vacuum pumping system
 - d) Safety and Fire protection system
 - e) Instrumentation, Control and data acquisition system

- Transportation of materials delivered by the co-contractor or their sub-contractor from Chennai seaport or Chennai / Thiruvananthapuram airport to site and installation of same.

2.3 The applicant has stated that all the materials such as equipment's, flow components, instruments, pipes and fittings are to be purchased and supplied by them. For the materials used in the ICET, they are responsible to provide spare parts and consumables to be replaced/used during erection & commission. They will be responsible for onsite construction of Civil, electrical, Air conditioning System and fabrication & erection of Structural Mechanical System, Facility Fluid System, service Fluid System & Instrumentation, Control & Data Acquisition system. Integrated Cryogenic Engine & Stage Test facility will be commissioned jointly by ISRO and the applicant and the duration of project is 21 months.

2.4 Detailed price break up for the supplies under contract price given as annexure to the Contract. The breakup of contract price as a percentage in the Contract is as given below.

S.No.	Description	Amt(Rs. in Crs)	Payment in INR equivalent to the extent of USD		Total in INR	% of contract price
			In USD	In INR(Base date considered for conversion as on 02/11/2018)		
1.	Materials under CEAS	832278000			832278000	11.63
2.	Services under CEAS	529656000			529656000	7.40
3.	Materials under SMS	354946000			354946000	4.96
4.	Services under SMS	110868000			110868000	1.55
5.	Materials under FFS	1774429000	21500000	1565630000	3340059000	46.68
6.	Services under FFS	496459000	150000	10923000	507382000	7.09
7.	Materials under S&FS	123332000			123332000	1.72
8.	Services under S&FS	71845000			71845000	1.00

9.	Materials under ICDAS	1199965000			1199965000	16.77
10.	Services under ICDAS	85638000			85638000	1.20
		5579416000	21650000	1576553000	7155969000	100

ISRO will reimburse applicable taxes & duties at actual for the materials which are directly consigned to IPRC, Mahendragiri and for the services provided by them against documentary evidence. For the supplies covered under USD portion, majority of the Supply of materials from M/s CGM, foreign supplier (shall be limited to the extent of \$ 2, 16, 50,000) to IPRC/ISRO shall be on High Sea Sale basis through them. ISRO will provide IGST exemption certificates for each item on case by case basis for the items supplied by M/s CGM through them on high sea sales basis, for full invoice value.

2.5 The applicant on the interpretation of Law and/or facts has stated that

- Notification No.45/2017-Central Tax (Rate) dt.14th November, 2017, exempts the supply of Scientific and technical instruments, apparatus, equipment (including computers) from so much of the central tax leviable thereon under section 9 of the CGST Act, as is in excess of the amount calculated at the rate of 2.5% when supplied to Public funded research institutes. ;
- As per the definition given under Section 2(30) of CGST Act, “Composite supply” means a supply made by a taxable person to a recipient consisting of two or more taxable supplies of goods or services or both, or any combination thereof, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply.;
- Further, in terms of Section 2(90) of CGST Act, principal supply means the supply of goods or services which constitutes predominant element of a composite supply.;
- Further, in terms of Section 8 of CGST Act, in case of composite supply, the taxes applicable on principal supply would be applicable on composite supply.;
- Accordingly, to avail such concessional rate of GST @ 5%, supply involved in the contract should be covered under the above said notification no.45/2017-Central Tax (Rate) and the definition of Composite supply. Therefore, supply under the Contract should meet the following conditions.

1. ISRO shall qualify as Public funded Research Institution.

2. Supply involved in the Contract shall qualify as Composite supply as defined in clause (30) of section 2 of the Central Goods and Services Tax Act, 2017.

2.6 The applicant has stated that ISRO being managed by Department of Space, Government of India is under the authority of Prime Minister's Office and Space Commission. The funding will be allocated through Union Budget of Government of India. The prime objective of ISRO is to use space technology and its application to various national tasks. Its vision is to 'harness space technology for national development while pursuing space science research and planetary exploration'. For the purpose of Notification No.45/2017 Central Tax (Rate) dt. 14th November, 2017, "Public funded research Institution" means a research institution in the case which not less than 50% of the recurring expenditure is met by the Central government or the Government or the Government of any state or the administration of any Union Territory. In the present, total funding to ISRO will be allocated through Union Budget of Government of India, therefore, it is covered under Public funded research Institution.

2.7 As per the definition of "Composite Supply" the essential conditions for a supply to qualify as composite supply can be – (a). Two or more supplies of goods or services or both; (b) Taxable supplies should be naturally bundled; (c) The taxable supplies should be supplied in conjunction with each other; and (d) One taxable supply should be principal supply. In such a case, the supply which is the principal supply is treated as main supply and the entire transaction is taxed as per the principal supply. It is evident that, the Contract involves supply of various equipment and services. As per the contract, they will supply goods and also shall carry out services related to installation, commissioning and testing of the goods supplied. Thus, they are engaged in the supply of both goods and services. As per clause 1.3.4 of the Contract Agreement, they shall be the prime contractor with overall responsibility for execution of contract and fulfillment of obligations of contract including the scope of Contractor and performance of all the systems realized. Hence, entire contract (both goods and services) is bundled and linked where the main intent is provision of the goods which constitute establishment of Integrated Cryogenic Engine & stage Test (ICET) facility. It is evident from the price break given in clause 1.5.1.1 of the contract agreement, procurement and supply of materials such as equipment's, flow components, instruments, pipes, pipe fittings etc. pertaining to scope includ-

ing shop fabrication, testing and inspection at manufacturer's site constitutes 82% of the Total Contract Value.

2.8 To create facility for testing of Integrated cryogenic engine, supply, installation and testing and commissioning of Civil electrical and Air conditioning system, Structural and Mechanical system, Facility Fluid System, Safety and Fire protection system, Instrumentation, control and data acquisition system are most important and in which supply of materials/equipment which constitutes 82% of contract value. Further, works Contract is also defined as composite Supply and includes a contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance. Renovation, alteration or commission of immovable property wherein transfer of property in goods (Whether as goods or in some other form) is involved in the execution of such Contract. The main intention of Contract is to supply the civil electrical and Air conditioning system, structural and Mechanical system, Facility Fluid System, safety and Fire protection system, Instrumentation, control and data acquisition system in totality consisting of various goods and services which are incidental to provision of such goods. ISRO wants functional Cryogenic Engine & stage test Facility and services such as Installation, commissioning and testing etc are only a means to provide the main supply of good and are only incidental. The principal supply will be provision of Civil Electrical and Air conditioning system, Structural and Mechanicals system, Facility Fluid System, Safety and Fire protection system, Instrumentation, control and data acquisition system and not provision of works contract Service. And the principal supply or dominant intent is provision of goods which constitutes 82% in the contract; therefore entire contract shall be taxable @ 5% GST. In view of the both the above conditions are met by the Contract, Supplies undertaken in the contract covered under Sl.No. 1 of Notification No. 45/2017-C.T.(Rate) and the definition of Composite supply, Rate of GST applicable is @ 5% for the entire value of the contract.

2.9 In light of the above, the applicant has sought ruling on whether their supply to the ISRO under contract for establishment of ICET can be construed to be a Composite supply; on the applicability of Notification No. 45/2017 Central Tax (Rate) dated 14/11/2017 to the supply provided to ISRO; and the rate of GST applicable to the entire transaction.

3. The applicant was heard on 21.05.2019. The applicant appeared and stated that they have entered into a contract with ISRO for building, supply & commis-

sioning of a testing and stage facility for Integrated Cryogenic Engine, which involves civil works of test and supply of equipment, fluid systems involving hydrogen, oxygen, nitrogen, etc, instrumentation etc. They stated that this composite supply with principal supply of goods is eligible for 5% in Notification 45/2017 as scientific, instrumentations, as predominant supply. They sought to submit contract documents within 10 days of the personal hearing. As undertook in the personal hearing the applicant submitted the following contract documents:

- (1) Terms and conditions
- (2) Specifications of Civil, Electrical & Air Conditioning System(CEAS),
- (3) Specifications of Structural & Mechanical system (SMS),
- (4) Specifications of Facility Fluid Systems (FFS),
- (5) Specifications of Safety & Fire Protection System (S&FS), and
- (6) Specifications of Instrumentation Control & Data Acquisition System

4. The applicant is under the administrative jurisdiction of Chennai North Commissionerate of Central Excise and CGST. The jurisdictional authority has not furnished the report on any proceedings pending on the issue raised by the applicant in the case at hand. Therefore, we proceed with the issue at hand.

5. We have carefully examined the statement of facts, supporting documents filed by the Applicant. It is seen from the various submissions before us that the applicant is awarded contract by IPRC to Establish Integrated Cryogenic Engine & Stage Test Facility at Mahendragiri in the capacity of Prime Contractor. The issues to be decided are

1. Whether supply of Engineering, Procurement and Construction(EPC) contract for establishment of Integrated Cryogenic Engine & Stage Test Facility where in both goods and services are supplied can be construed to be a composite supply in terms of Section 2(30) of CGST Act, 2017.

2. If Yes, Whether the Principal Supply in such case can be said to be “Establishment of Integrated Cryogenic Engine & Stage Test Facility” can be taxable at 5% GST vide notification No.45/2017- Central Tax(Rate) dated 14/11/2017.

3. If Principal Supply taxable at 5%, whether the entire transaction in the contract is taxed as per the rate applicable to Principal Supply?

6.1 From the contract documents furnished by the applicant, it is seen that

- The applicant is responsible for the overall project management of the contract and the performance of ICET and directly accountable to IPRC for complete fulfillment of all the contractual obligations including those of the Co-Contractor, besides being responsible for execution of the systems under their own scope as per clause 1.2.3 of Volume 1 of the contract agreement.
- The Scope of Contract as per clause 1.3 of the agreement are as follows:
 - Review of Front – End Engineering Design (FEED) work done by the Department
 - Risk analysis
 - Detail engineering, supply of materials, installation, testing and commissioning of following systems:
 - a. Civil, Electrical and Air conditioning system
 - b. Structural and mechanical system
 - c. Facility fluid system
 - i. Gaseous Hydrogen system;
 - ii. Gaseous Helium system
 - iii. Gaseous Nitrogen system
 - iv. DM Water system
 - v. Cooling water system
 - vi. Jacket Vacuum system & Test-article vacuum pumping system
 - d. Safety and Fire protection system
 - e. Instrumentation, Control and data acquisition system
 - Transportation of materials delivered by the co-contractor or their subcontractor from Chennai seaport or Chennai / Thiruvananthapuram airport to site and installation of same.
- As per the Responsibility and Obligation Matrix given in Annexure 1.6 of the Contract, the applicant is responsible for
 - Project Management which includes Overall Project Management Plan, Coordination with ISRO, Documentation from/to ISRO, Schedule Control. Quality Control, Health, Safety and Environment Control, Site Management, Government Applications, etc
 - Engineering and Procurement which includes
 - Basic Design review(Civil, Electrical and Air Conditioning Systems)(CEACS);

- Basic Design Review(Structural Mechanical System)(SMS);
- Basic Design Review(Facility Fluid System)(FFS);
- Basic Design review(Safety & Fire System)(SFS);
- Basic Design review (Instrumentation, Control and Data Analytics System)(ICDAS);
- Detailed Engineering along with System Engineering of the above systems;
- Static Equipment-Process Data Sheet& Engineering Drawing, Procurement specification, procurement from Vendor, etc;
- Pump, Machinery & Package Equipment- Process Data Sheet& Engineering Drawing, Procurement specification, procurement from Vendor, etc;
- Piping
- Entire scope of realizing Safety & Fire Protection System
- Entire scope of realizing Civil, Electrical & Air Conditioning Systems
- Electrical- Detailed Design for Electrical Equipment, Installation works, procurement
- Painting/Lining/Coating
- Insulation
- Chemicals/ Consumables and other Miscellaneous items
- Transportation
- Construction which includes Planning, Work, Pre-commissioning & Commissioning

6.2 From the above, it is evident that the contract between the applicant and ISRO Propulsion Complex Mahendragiri(IPRC))is for the establishment of an Integrated Cryogenic Engine & Stage Test Facility for the satellite launch vehicle program. The applicant is obligated to review the design; detailed engineering, supply of materials, installation, testing and commissioning of Civil, electrical and air – conditioning system, structural and mechanical system, facility fluid system, safety and fire –protection system and instrumentation, control and data acquisition system; transportation and installation of imported materials required for establishing the ICET facility all to the satisfaction of IPRC. The contract Price is a single price for the entire work with a breakup price for Material and services under CEAS, SMS, FFS, S&FS, and ICDAS. AS per Para 1.5.1.2 of Volume 1 of the contract, the contract price is on “Lump-sum Turn-KEY) basis for the functional scope of the contract. It is on firm & Fixed price basis . The payment schedule indicates Pay-

ment prorata to the percentage of materials and service both together and the entire amount stands paid on commissioning the established ICET and submission of the necessary documentary proof.

From the listed summary, it is seen that the applicant supplies Goods and Services as required in the contract. It is to determine if the supply of goods and services by the applicant under contract to IPRC can be considered as a composite supply.

6.3 Section 2(30) of CGST Act, 2017 defines Composite Supply as:

“composite supply” means a supply made by a taxable person to a recipient consisting of two or more taxable supplies of goods or services or both, or any combination thereof, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply;

In the case at hand, the applicant supplies civil electrical and Air conditioning system, structural and Mechanical system, Facility Fluid System, safety and Fire protection system, Instrumentation, control and data acquisition system . All the above system is to be designed, engineered, tested and then erected at the site. As per the Responsibility and obligation matrix that the scope of the work to be done by the applicant involves planning , documentation, quality control, health, safety and environment control, site management, design review, detail and system Engineering , procurement of equipments consumables, civil, electrical and structural works, instrumentation, insulation works along with transportation of materials to site, construction at site followed by commissioning of the entire system to have an operational Integrated Cryogenic Engine & Stage Test Facility for the satellite launch vehicle program. Mere supply of the equipments, instruments , consumables etc. is not enough, the same has to be integrated and erected and finally commissioned at Integrated Cryogenic Engine & Stage Test Facility . The Contract itself shows that the supply of these equipment and instruments are necessarily to be given with a host of services such as designing, engineering , inspection, construction , commissioning. Further, the payment schedule in the contract also shows that the billing / invoicing is indivisible . Thus, the whole contract for ‘Establishment of an Integrated Cryogenic Engine & Stage Test Facility’ at ISRO Propulsion Complex (IPRC), Mahendragiri is a composite contract as various supplies of goods and services are naturally bundled together.

6.4 Works Contract is a composite supply.

Section 2(119) of CGST Act defines works contract as:

(119) "works contract" means a contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance, renovation, alteration or commissioning of any immovable property wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract;

In the case at hand, the applicant has a contractual obligation to supply the materials and also to erect the civil electrical and Air conditioning system, structural and Mechanical system, Facility Fluid System, safety and Fire protection system, Instrumentation, control and data acquisition system. Such erection and installation is to be done to the Integrated Cryogenic Engine & Stage Test Facility' by means of civil works. It involves the transfer of ownership of these equipment, instruments, consumables, civil and electrical goods involved in the erection, construction and installation of these systems. The Integrated Cryogenic Engine & Stage Test Facility itself is an immovable structure erected at the site in Mahendragiri.

Hon'ble Supreme Court in the case of Commissioner of C.Ex. Ahmedabad Vs. Solid & Correct engineering works [2010 (252) E.L.T. 481 (S.C.)], has stated

"33.It is noteworthy that in none of the cases relied upon by the assessee referred to above was there any element of installation of the machine for a given period of time as is the position in the instant case. The machines in question were by their very nature intended to be fixed permanently to the structures which were embedded in the earth. The structures were also custom made for the fixing of such machines without which the same could not become functional. The machines thus becoming a part and parcel of the structures in which they were fitted were no longer moveable goods. It was in those peculiar circumstances that the installation and erection of machines at site were held to be by this Court, to be immovable property that ceased to remain moveable or marketable as they were at the time of their purchase. Once such a machine is fixed, embedded or assimilated in a permanent structure, the movable character of the machine becomes extinct. The same cannot thereafter be treated as moveable so as to be dutiable under the Excise Act. But cases in which there is no assimilation of the machine with the structure permanently, would stand on a different footing. In the instant case all that has been said by the assessee is that the machine is fixed by nuts and bolts to a foundation not because the intention was to permanently attach it to the earth but because a foundation was necessary to provide a wobble free operation to the machine. An attachment of this kind without the necessary intent of making the same permanent cannot, in our opinion, constitute permanent fixing, embedding or attachment in the sense that would make the machine a part and parcel of the earth permanently."

Applying the above to the case at hand, the erection of the Systems at site makes the system a permanent fixture, i.e. immovable property. Thus it is clear that in the case at hand, the applicant supplies materials and in conjunction provides the service of erection of the Systems into at the Integrated Cryogenic Engine & Stage Test Facility making all the systems together as an immovable property. Therefore, the whole contract for 'Establishment of an Integrated Cryogenic Engine & Stage Test Facility' at ISRO Propulsion Complex (IPRC), Mahendragiri at ISRO Propulsion Complex (IPRC), Mahendragiri is also a 'Works Contract'.

6.5 Schedule **II to CGST Act** states

6. Composite supply

The following composite supplies shall be treated as a supply of services, namely:—

(a) works contract as defined in clause (119) of section 2;

Therefore, the present supply is a composite supply to be treated as a supply of services. As it is a supply of service, Notification No.45/2017-Central Tax (ate) dated 14.11.2017 and corresponding SGST notification G.O. (MS) No.161, dated 14.11.2017 which provides for concessional rate of tax for a supply of goods is not applicable. The applicable rate of tax for this supply which is a supply of service will be the rate of tax of applicable for this supply of works contract.

7. In view of the above discussion, we rule as under:

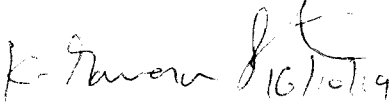
Ruling

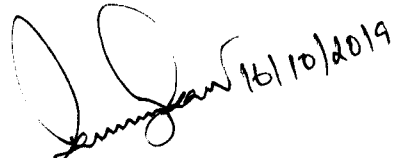
The questions raised by the applicant are answered as under:

1. The supply as specified in the contract between the applicant and the ISRO Propulsion Complex Mahendragiri for establishment of Integrated Cryogenic Engine & Stage Test facility wherein both goods and services supplied is a Composite Supply in terms of Section 2(30) of CGST Act, 2017

2. This supply is a Works Contract in terms of Section 2(119) of CGST and TNGST Act 017 and hence Notification No.45/2017-Central Tax (Rate) dated 14.11.2017 and corresponding SGST Notification vide G.O.(Ms) No.161, dated 104.11.2017 is not applicable.

3.The entire transactions are taxable at the rate applicable to this supply of works contract.


Ms. Manasa Gangotri Kata,
Member, CGST


Shri. Kurinji Selvaan V.S.,
Member, TNGST

To
M/s. TATA PROJECTS LIMITED
House No. 9, 1st Floor,
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Anna Nagar, Chennai- 600 040.



Copy submitted to :-

1. The Additional Chief Secretary / Commissioner of Commercial Taxes,
2nd Floor, Ezhilagam, Chepauk, Chennai – 600 005.
2. The Principal Chief Commissioner of CGST & Central Excise,
No. 26/1, Uthamar Mahatma Gandhi Road, Nungambakkam, Ch – 600 034.

Copy to:

3. The Commissioner of GST & Central Excise.,
North Commissionerate.
4. The Assistant Commissioner (ST)
Amaindakarai Assessment Circle ,
F-50, 10th Avenue, Anna Nagar(East)
Chennai- 600 102.
5. Master/ Spare