

AUTHORITY FOR ADVANCE RULING, TAMILNADU
DOOR NO.32, INTEGRATED COMMERCIAL TAXES OFFICE COMPLEX
5TH FLOOR, ROOM NO. 503, ELEPHANT GATE BRIDGE ROAD,
CHENNAI -600 003.

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

Members present are:

1. Shri T.G.VENKATESH, I.R.S., Additional Commissioner/Member,
Office of the Principal Chief Commissioner of GST & Central Excise, Chennai -34
2. Tmt. K.LATHA, M.sc., (Agri) Joint Commissioner (ST)/ Member,
Office of the Authority for Advance Ruling, Tamil Nadu, Chennai-6.

ORDER No.19/AAR/2022 Date: 31.05.2022

GSTIN Number, if any / User id		33AAAFT5789K1ZP
Legal Name of Applicant		The Coronation Arts Crafts
Registered Address / Address provided while obtaining user id		343, Thiruthangal Road, Sivakasi, Virudhunagar District. Tamil Nadu – 626 123.
Details of Application		Form GST ARA – 001 Application Sl.No.06/2022/ARA dated 31.01.2022.
Concerned Officer		Centre: Madurai Commissionerate State: Tirunelveli Intelligence
Nature of activity(s) (proposed / present) in respect of which advance ruling sought for		
A	Category	Factory/Manufacturing
B	Description (in brief)	Manufacturing Services – Printing and supply of leaflet product on the physical inputs owned by the printer while the matter of printing content being supplied by the recipient of goods.
Issue/s on which advance ruling required		Classification of supply and the applicable rate

<p>Question(s) on which advance ruling is required</p>	<ol style="list-style-type: none"> 1. Manufacture and supply of printed leaflet product on the physical inputs owned by the printer while the matter of printing content being supplied by the recipient is classifiable as supply of goods or supply of services as per the provisions of GST Act. 2. While supplying such printed leaflet product whether HSN heading under 4901 of GST Tariff Act or SAC code 9989 is applicable. 3. Determination of tax liability payable on such printed leaflet product supplied as above.
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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. The Coronation Arts Crafts, 115-117, 343, Thiruthangal Road, Sivakasi, Virudhunagar District. Tamil Nadu – 626 123 (hereinafter called the ‘Applicant’) is registered under GST Vide GSTIN 33AABCK2495F1ZP. They have sought Advance Ruling on the following question:

1. Manufacture and supply of printed leaflet product on the physical inputs owned by the printer while the matter of printing content being supplied by the recipient is classifiable as supply of goods or supply of services as per the provisions of GST Act.

2. While supplying such printed leaflet product whether HSN heading under 4901 of GST Tariff Act or SAC code 9989 is applicable.
3. Determination of tax liability payable on such printed leaflet product supplied as above.

The Applicant has submitted the copy of application in Form GST ARA - 01 and also submitted a 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 has stated that they are one of the suppliers of printed leaflet product to M/s. Hindustan latex Ltd, a Government of India enterprise who in turn supply the said leaflet product along with their own manufactured rubber product namely 'Condemn'. The leaflet product is supplied by their unit to the said customer charging 12% IGST classifying the supply under SAC heading 9989. Their customer has informed that some other suppliers are supplying such printed leaflet product charging 5% IGST classifying the same as supply of goods under Chapter heading 4901 of GST Tariff Act 2017. The product 'Printed leaflet' is being manufactured and supplied to the recipient as per their purchase order for the past several years by their company and by other companies located in Maharashtra State. In the GST regime the supply of printed leaflet constitutes as a mixed supply. The printing content namely design, logo, name and address and other information are being supplied by the recipient. The other inputs like paper or paper board etc, is owned by the supplier printer. On receipt of the matter of printing content the supplier manufactures such printed leaflet products using their own paper or paper board and other inputs and capital goods. By this method such printed leaflet products are supplied to the recipient M/s. Hindustan Latex Ltd by all the suppliers. Divergent practices are being followed by various units which are supplying the same printed leaflet product to the same recipient M/s. Hindustan Latex Ltd, Karnataka by making payment of GST amount at a lesser rate of 5% applicable to HSN code than paying the appropriate rate of 12% under SAC code as supply of Service (Now the rate is 18%). In this connection they had informed the recipient M/s. Hindustan Latex Ltd, Karnataka State, Kerala State vide their letters and emails about the legal position on their interpretation based on the Board's circular No. 11/11/2017-GST dated 20-10-2017 titled as "Clarification on taxability of printing contracts". Even after their several attempts the recipient unit M/s. Hindustan Latex Ltd; Karnataka State, Kerala State are not accepting their contention on interpretation of the classification of such manufactured printed leaflet product as supply of service and

its taxability thereof. M/s. Hindustan Latex Ltd; Karnataka State, vide their letter dated 22-12-2021 had called for a quotation for the supply of leaflet product which was classified by them under HSN code 4901. Under these circumstances they require advance ruling on the classification of this manufacturing activity undertaken by them on behalf of the unit M/s Hindustan Latex Ltd; Karnataka State, Kerala State on the physical inputs owned by the supplier printer while the printing matter content being supplied by the recipient and on the determination of tax liability payable on such printed leaflet product. It is also requested that the order of the Advance ruling Authority may please be intimated to the recipient of supply namely M/s. Hindustan Latex Ltd; Karnataka State, Kerala State.

2.2 On the legal interpretation, the applicant has stated that GST includes supply of goods or supply of service or both. For classifying a transaction whether as supply of goods or supply of service there are some norms available in the Schedule II formulated as per Section 7(1A) of CGST Act 2017. As per the available instructions the transaction of manufacture of printed articles and supply thereof using their own inputs (paper or paper board) and the printing content being supplied by the recipient has to be decided either as a supply of goods or as supply of service. For the determination of such classification in the case of supply of printed articles CBIC issued some parameters / clarifications vide their circular bearing No. 11/11/2017-GST dated 20-10-2017. The circular clarified that in such matter of classification of supply of printed articles the predominance element play an important role in the determination of classification as supply of goods or as supply of service. In this present issue as per the clarification issued by the Board vide their circular cited above that in the case of printed leaflet predominance is to convey the message in the leaflet which is supplied by the recipient of goods. Therefore the supply of printed leaflet product is rightly classifiable as supply of service under SAC heading 9989 attracting 6% CGST and 6% SGST as per Sl. No. 27(i) of the Notification No. 11/2017-CT (Rate) dated 28-6-2017 (now the rate is 18%). The applicant has relied on the following rulings issued by the AAR in the case of:

- Temple Packaging PVT Ltd; (2018 (17)GSTL 350 (AAR – GST)
- M/s. Sukee Print pack Printpack LLP (2019 (31)GSTL 519(AAR-GST)
- Macro Media digital imaging Pvt Ltd (2020 (42) GSTL 401(AAR-GST-TN)

And stated that in this present case the supply of printed leaflet product to M/s Hindustan Latex Ltd; Karnataka State, Kerala State who have provided the printing content is a composite supply in which supply of service of printing is principal

supply of service and such supply is classifiable under SAC 998912 and the rate of tax applicable is 12% (now the rate is 18%)

2.3 The applicant has further stated that contrary to the above legal position several other suppliers are supplying the same such printed leaflet product to the same recipient M/s Hindustan Latex Ltd; Karnataka State, Kerala State who have provided the printing content to them as supply of goods under HSN code 4901 of the GST Tariff Act 2017. Moreover it is implied from the letter dated 22-12-2021 of M/s Hindustan Latex Ltd; Karnataka calling for quotation for the supply of leaflet is giving a misleading guidance to the suppliers to follow HSN code 4901 for the leaflet product.

3.1 The willingness of the applicant was sought for attending the hearing in the Digital mode. The applicant accepted and the hearing in virtual mode was conducted on 16.03.2022. Shri. S. Uthanu Mallian, I.R.S., Assistant Commissioner of C.Ex.(Retd) & Authorised representative (AR) appeared for the hearing virtually and reiterated the submissions. To a specific query the AR stated that the paper and ink are of them and the content is supplied by the recipient. He referred to the clarification of CBIC Circular No.11/11/2017 dated 20.10.2017. He further stated that they have entered in to a contract with M/s Hindustan Latex Ltd. He was asked to furnish copies of contracts, Purchase orders, invoice copies for the transaction for which ruling is sought.

3.2 The applicant filed a written submission dated 11.03.2022, wherein, he reiterated the divergent practice prevailing in classifying the supply of printed leaflets and requested clarification. The copies of price bid forms along with rate of tax quoted by other suppliers along with specimen copies of their invoices and some other specimen products were submitted.

3.3 In pursuance of the Virtual Personal hearing held on 16.3.2022, the applicant submitted the copy of Tender Form HLL, price bid of other units and their unit, rate of Tax, Invoice Copy of their units and other suppliers, and the copy of Board Circular No.11/11/2017 GST Dt20.10.2017 On 8.4.2022, the Registry asked the applicant to furnish copies of contracts, purchase orders and invoice copies for the transaction for which ruling is sought. In response to the letter 8.4.2022, the applicant submitted copy of Tender Form of HLL, price bid of other units and their unit. Invoice Copy of their unit and supplies. In their E mail they

informed further that the price bid form enclosed vide their letter dated 9.4.2022, have to be treated as contract bid on the basis of which purchase order are issued by the recipient unit HLL Life Care Ltd. However, vide letter dated 19.4.2022, the attention of the applicant was drawn to the Virtual personal hearing, wherein the applicant had informed that they have entered into contract with M/s HLL and therefore requested to submit the contract copy along with copies of purchase orders. With reference to the letter dated 19.4.2022 of the Registry, the applicant vide letter dated 25.04.2022 stated that as already explained vide their mail, the price bid form given by their unit and by other suppliers is an estimation, quoting the price of the product to be supplied and the rate of GST applicable on such supply. After accepting the price quoted along with the rate of tax, the customer unit M/s HLL are issuing purchase orders mentioning the quantity and price for the supply of leaflet product. This purchase order given by M/s HLL is treated as contract for the supply of printed leaflet product. They further informed that the said price bid form is given by other suppliers also in which they quote the price to the product and the rate of tax applicable. In such price bid form the other suppliers quote the rate of tax at 5% whereas their unit quote at 12% (now 18%) treating this supply as supply of service. The suppliers quote 5% tax treating as supply of goods with HSN code. The customer unit M/s HLL issued purchase order to their unit accepting the price and tax quoted by them and at the same the customer unit M/s HLL issued purchase order to other supplier accepting the price and the lesser tax rate quoted by them. This contradiction prevails among the suppliers of this printed leaflet product. Therefore, they required advance ruling in this matter classification of supply of service or goods and tax liability.

4. The State Jurisdictional authority who has the administrative jurisdiction over the applicant vide his letter RC.A4/199/2022 dated 18.02.2022, has submitted that the clarification sought vide the application may fall under 'composite supply' in which tax to be levied on principal supply. Here, the principal supply is to convey the message to the customers in printed medium, therefore printing service is the principal supply in this matter and the applicant is rightly charging the tax under HSN: 9989 at the rate of 18% (including CGST and SGST).

5. Center Jurisdictional Officer vide their letter GEXCOM/TECH/GST/1065/2022-Tech-O/o Commr -CGST-Madurai dated 06.04.2022 informed that there are no pending proceedings on the issue raised in the Advance Ruling application.

6. We have carefully examined the submissions of the applicant in their application, their oral and written submission during the personal hearing, their further submissions after PH and the comments of the State & Centre jurisdictional officer in the instant case. The questions on which advance ruling is sought are as follows:

(i) Whether Manufacture and supply of printed leaflet product on the physical inputs owned by the printer while the matter of printing content being supplied by the recipient is classifiable as supply of goods or supply of services as per the provisions of the GST Act.

(ii) While supplying such printed leaflet product whether HSN heading under 4901 of GST Tariff Act or SAC Code 9989 is applicable

(iii) Determination of tax liability payable on such printed leaflet product supplied as above.

The above questions relates to determination of liability of supply made, classification of supply made and the applicable rate and the question is raised by the person undertaking such supply and therefore the questions are admissible as per the provisions of Section 97(2) readwith Section 95 of the CGST/TNGST Act 2017 and therefore admitted and taken up for consideration on merits.

7.1 The facts of the case available before us is that the applicant is engaged in printing the content supplied by the recipient using their own paper and ink and supplies such leaflet products to the recipient, M/s. Hindustan latex Ltd (HLL) a Government of India enterprise, who in turn supply the said leaflet product along with their own manufactured product. It is also informed that the leaflet product is supplied by their unit to the said customer charging 12% IGST under SAC heading 9989 of GST Tariff Act 2017. The applicant has stated that the Purchase Order is issued to them based on the Price bid submitted by them and they have furnished copies of the Price bids furnished by them, Purchase Orders issued to them by M/s. HLL and the Price bids submitted by other persons to HLL. The applicant has informed that some other suppliers are supplying such printed leaflet product charging 5% IGST classifying the same as supply of goods under Chapter heading 4901 of GST Tariff Act 2017.

7.2 Applicant has furnished the following documents:

- Enquiry letter of HLL Lifecare Limited, Kanagala-Belagavi vide HL:BG:PS:EL:OCP:BC/LL/C:PT:2021-22 dated 22.12.2021, wherein under

Item No. IC:1110322088-Leaflet for Protec, HSN Code:4901 is mentioned. Further, the type of Paper, No. of Folding, Printing Ink Colour, and the sides of the paper to be printed are specified;

- Tax Invoice No. 21-22/98 dated 17-Sep-2021 raised on HLL Lifecare against PO.3110134560 dated 16.08.2021 of the applicant with the Description 'MALA N LEAFLET GMPS' and SAC 998912. IGST is raised @12%
- Tax Invoice No. 000016 dated 01/11/2018 of M/s. Multi Pack raised on HLL Lifecare against Order No. 3110095544 dated 19/06/2018 with the Description 'Leaflet Instr. Mala-N GMPS' and HSN Code 4901. IGST is raised @ 5%
- Tax Invoice No. 000030 dated 03.10.2018 of V.P.Mehta & Co raised on INDOCO Remedies Ltd against Order No. HP/1819/00528 dated 20/07/2018 with the Description 'Leaflets paracetamol 500mg caplet' and SAC Code 49011020. IGST is raised @5%
- Price Schedule of 'Sudana Printers' of Contract No. PUR 08/RI/PQ/OCP/11/2021-22 dated 18.02.2021 for supply of Leaflet to HLL Lifecare Limited, Kerala wherein the GST rate is quoted @5% of the Basic Rate
- Price Schedule of 'The Coronation Arts Crafts' of Contract No. PUR 08/RI/PQ/OCP/11/2021-22 dated 18.02.2021 for supply of Leaflet to HLL Lifecare Limited, Kerala wherein the GST rate is quoted @ 12% of the Basic Rate
- PO No. 3110134560 dated 16.08.2021 in Enquiry/Tender No. 1110523478 for 'Leaflet Instr. Mala-N' printed on specific paper using specific ink colour/Art Work to be supplied in folded condition & in Bundles of 50 Nos.

7.3 From the submissions, it is seen that the Enquiry letter/Tender are floated for supply of Leaflets and based on the Price Schedule of the contract, PO are issued to the bidders. It is stated that the PO is issued with the rates of GST quoted by the bidder. This is also seen from the documents furnished and listed above. Though the purchase Order/Bid furnished do not explicitly say that the scope of applicant is only 'Printing of the content' extended, it is seen from the Item description, that the work involves printing in a particular quality of paper/paper procured from certain Vendors; using particular colour of ink and Art Work and the supply of such leaflets is to be in certain form, i.e., folded and the leaflets are to be supplied in packages of certain number of the products. Thus, it is seen that the applicant undertakes

printing of the leaflets using the materials of the specified standards and supplies the printed leaflets.

7.4 The contention of the applicant is that the supply made by them is a naturally bundled composite supply, with supply of printing as the principal supply and thereby the applicable SAC is 9989 and the applicable rate is as per Sl.No. 26(ii) of Notification No. 11/2017-C.T.(Rate) dated 28.06.2017 as amended. They have relied on the decisions of the ruling of Appellate Authority of Advance Ruling (TNAAR) in the case of Macro Media and that of Authority of Advance Rulings (AAR) and the clarification issued by CBIC in Circular No. 11/11/2017-GST dated 20.10.2017. The relevant statutory provisions are examined as under:

Section 2(30) of CGST/TNGST ACT states

“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;

Section 2(90) of CGST/TNGST ACT states:

“Principal supply” means the supply of goods or services which constitutes the predominant element of a composite supply.

7.5 In the case at hand, the recipient gives the content for printing and the applicant undertakes printing using the Paper and Ink purchased on his own-account and the printed leaflet is supplied to the recipient. Thus applying the above definition, the supply is a composite supply consisting of printing service alongwith the supply of Paper in the form of printed leaflets. The printing process involves approval of the sample and accordingly printing the approved content/artwork. Thus the supply is a composite supply as per the definition at Section 2(30) of the Act stated above. The predominant element in this composite supply is the one for which the recipient is under taking the transaction with the supplier, i.e., printing of the leaflets. The supply of the material on printing is only ancillary to the main supply. Also, the Purchase Order is raised for 'Printed Leaflets' and of the value of supply is arrived at based on the number of such printed leaflets required. The recipient has undertaken this transaction with applicant mainly to avail the printing services of the applicant. Further, CBIC vide Circular No.11/11/2017-GST dated

20.10.2017, has clarified as to what constitutes the 'Principal supply' in composite supply of printing contracts. The same is reproduced as under, for ease of reference:

Subject: Clarification on taxability of printing contracts

Requests have been received to clarify whether supply of books, pamphlets, brochures, envelopes, annual reports, leaflets, cartons, boxes etc., printed with design, logo, name, address or other contents supplied by the recipient of such supplies, would constitute supply of goods falling under Chapter 48 or 49 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) or supply of services falling under heading 9989 of the scheme of classification of services annexed to notification No. 11/2017-CT(R).

2. In the above context, it is clarified that supply of books, pamphlets, brochures, envelopes, annual reports, leaflets, cartons, boxes etc. printed with logo, design, name, address or other contents supplied by the recipient of such printed goods, are composite supplies and the question, whether such supplies constitute supply of goods or services would be determined on the basis of what constitutes the principal supply.

3. Principal supply has been defined in Section 2(90) of the Central Goods and Services Tax Act as supply of goods or services which constitutes the predominant element of a composite supply and to which any other supply forming part of that composite supply is ancillary.

4. In the case of printing of books, pamphlets, brochures, annual reports, and the like, where only content is supplied by the publisher or the person who owns the usage rights to the intangible inputs while the physical inputs including paper used for printing belong to the printer, supply of printing [of the content supplied by the recipient of supply] is the principal supply and therefore such supplies would constitute supply of service falling under heading 9989 of the scheme of classification of services.

5. In case of supply of printed envelopes, letter cards, printed boxes, tissues, napkins, wall paper etc. falling under Chapter 48 or 49, printed with design, logo etc. supplied by the recipient of goods but made using physical inputs including paper belonging to the printer, predominant supply is that of goods and the supply of printing of the content [supplied by the recipient of supply] is ancillary to the principal supply of goods and therefore such supplies would constitute supply of goods falling under respective headings of Chapter 48 or 49 of the Customs Tariff.

From the above clarification, it is evident that

- 'Supply of service' is the 'Principal Supply', when the content is supplied by the owner of the intangible input for printing and the physical inputs used are that of the printer and
- 'Supply of goods' is the 'Principal Supply' in cases where the printing of such content is ancillary to supply of goods as in the cases of Para 4.

In the considered transaction, the supply undertaken by the applicant involves printing and supply as leaflets in the required format; the content which instructs the users of the product in words, intangible inputs whose rights are with customer and shared with the applicant for printing in the required material/media. The nature of the physical inputs is transformed with the printing activities and without the printing, the final product cannot be used as a leaflets as required by the recipient. Thus the predominant activity is printing the contents of the customer in

the required tangible inputs sourced by the applicant as per the requirement of the recipient and going by the clarification above, the principal supply in the considered transaction is 'Supply of Service'. It is pertinent to note that this authority in an earlier instance in the case of M/s. Macro Media Digital Imaging Pvt Limited under similar facts, has held that the supply of printed material as a composite supply, when the content for printing is that of the recipient and the supply of printing & the material for such printing are of the provider. Also, it was held that in such activity, 'Supply of printing' is the 'Principal supply' of the said 'composite supply'. The decision of this authority was upheld by the TN Appellate Authority for Advance Ruling in the said case. Following the Judicial discipline, we hold that in the case at hand, the supply made by the applicant to the recipient is a composite supply with 'Supply of Printing Service' as the Principal Supply.

8. Having decided that the supply in hand is a composite supply with the principal supply being 'Supply of Printing Service', the classification of such supply is the next question to be answered. SAC relating to printing service is as follows:

546	Heading 9989		Other manufacturing services; publishing, printing and reproduction services; materials recovery services
547	Group 99891		Publishing, printing and reproduction services
548		998911	Publishing, on a fee or contract basis
549		998912	Printing and reproduction services of recorded media, on a fee or contract basis

and the Explanatory notes to classification of services states as follows:

9989 Other manufacturing services; publishing, printing and reproduction services; materials recovery services

99891 Publishing, printing and reproduction services

This group includes transfer of intangible inputs, rather than physical inputs, when outsourcing (parts or all) of the production process. The units providing the service do not own or retain usage rights to the intangible inputs. This includes publishing of printed matter, software, etc. on a fee or contract basis.

998911 Publishing, on a fee or contract basis

This service code includes publishing, on a fee or contract basis, of printed matter, software etc.

998912 Printing and reproduction services of recorded media, on a fee or contract basis

This service code includes newspaper and book printing services, printing services directly onto plastic, glass, metal, wood or ceramics and other printing services n.e.c.


The supply of printing services on paper are classifiable under SAC 998912, as given in the explanation above. The principal supply being the 'Supply of Printing service', the composite supply at hand is classifiable under SAC 998912 and the applicable rate on such supply is that applicable for such supply.


9. The final issue to be decided is the applicable rate of GST on such supply. SAC 9989 covers 'Other Manufacturing Services; Publishing, Printing and reproduction Services; materials recovery services'. The applicable GST rate is provided vide Sl.No. 27 of the Notification No. 11/2017-C.T.(Rate) dated 28.06.2017 & Notification G.O.(Ms) No.72 dated 29.06.2017. The said entry has undergone many changes and effective from 1st day of October 2021, the applicable rate is CGST @ 9% as per Sl.No.27 of Notification 11/2017-C.T.(Rate) Dated 28.07.2017 as amended by Notification No. 06/2021-C.T.(Rate) dated 30th September 2021 & SGST @ 9% as per Sl.No. 27 of Notification G.O. (Ms) No. 72 dated 29.06.2017 No. II(2)/CTR/532(d-14)/2017 as amended.

10. In light of the above, we rule as under:

RULING

1. The printing of content provided by the recipient on the paper & materials of the applicant and supply of such printed leaflets to the recipient is a composite supply as defined under Section 2(30) of the CGST/TNGST Act 2017 with 'Supply of service of printing' as the principal supply.
2. The applicable classification code for the said supply is SAC 9989.
3. The applicable rate of tax effective from 1st October 2021 is CGST @9% as per Sl.No.27 of Notification No. 11/2017 CT(Rate) Dated 28.06.2017 as amended and SGST @9% as per Sl.No. 27 of Notification G.O. (Ms) No. 72 dated 29.06.2017 No.II(2)/CTR/532(d-14) as amended.


Smt. K.LATHA
Member (SGST)


Shri T.G.VENKATESH
Member (CGST)



To
Tvl. The Coronation Arts Crafts,
115-117, 343, Thiruthangal Road,
Sivakasi, Virudhunagar District.
Tamil Nadu – 626 123.

//BY RPAD//

Copy Submitted to:

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2. The Principal Secretary/Commissioner of Commercial Taxes,
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Copy to:

3. The Commissioner of GST & Central Excise,
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