

MAHARASHTRA AUTHORITY FOR ADVANCE RULING

GST Bhavan , 8th floor, H -wing ,New building, Mazgaon, Mumbai-400010.
(Constituted under section 96 of the Maharashtra Goods and Services Tax Act, 2017)

BEFORE THE BENCH OF

(1) Shri B. Timothy, Addl. Commissioner of Central Tax, (Member)

(2) Shri B. V. Borhade, Joint Commissioner of State Tax,(Member)

GSTIN Number, if any/ User-id	27AAACT9142M1ZX
Legal Name of Applicant	S.B.Reshellers Pvt.Ltd.
Registered Address/Address provided while obtaining user id	392 E Ward, Hotel Pavillion Campus, Assembly Road,Shahupuri, Kolhapur - 416 001. State - Maharashtra.
Details of application	GST-ARA, Application No. 97 Dated 03.12.2018
Concerned officer	Division - III, Commissionerate Kolhapur.
Nature of activity(s) (proposed / present) in respect of which advance ruling sought	
A Category	Factory/Manufacturing , Service Provision
B Description (in brief)	Applicants are mainly engaged in the manufacture of sugar mill rollers by using their own raw material required to manufacture the sugar mill rollers.
Issue/s on which advance ruling required	(i) classification of goods and/or services or both (iii) determination of time and value of supply of goods or services or both
Question(s) on which advance ruling is required	As reproduced in para 01 of the Proceedings below.

PROCEEDINGS

(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

The present application has been filed under section 97 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 [hereinafter referred to as “the CGST Act and MGST Act”] by M/s S. B. Reshellers Pvt.Ltd., seeking an advance ruling in respect of the following question.

- i) The activity of converting the bare shaft/beams supplied by the customer into ready to use sugar mill roller (by using one’s own raw material) will be treatable as supply of goods or will be treatable as supply of service ?
- ii) Whether the cost of shaft/beam supplied by the customer is includible in the value of the said supply for the purpose of payment of GST ?

At the outset, we would like to make it clear that the provisions of both the CGST Act and the MGST 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 MGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, the expression ‘GST Act’ would mean CGST Act and MGST Act.



2. **FACTS AND CONTENTION - AS PER THE APPLICANT**

The submissions, as reproduced verbatim, could be seen thus-

"STATEMENT OF RELEVANT FACTS HAVING A BEARING ON THE QUESTION(S) ON WHICH ADVANCE RULING IS REQUIRED.

[15.1] The Applicants are mainly engaged in the manufacture of sugar mill rollers by using their own raw material required to manufacture the sugar mill rollers.

[15.2] They are supplying the said sugar mill rollers so manufactured by them on payment of 18% GST [as per Sr.No.330 of Sch.-III to Notfn. No.1/2017-CT(R), dt. 20.06.2017], by classifying the same under HSN 8438 at the agreed price between them & customers.

[15.3] The said sugar mill rollers are getting worn out due to repeated use over the period of time and in that case the said worn out sugar mill rollers are supplied by the customers to the Applicants for the purpose of making them reusable as sugar mill rollers. The said activity is popularly referred as 're-shelling of old sugar mill rollers'.

In the normal course, the entire worn out sugar mill roller is sent to the Applicants by the customer. After receiving the same, the Applicants are breaking the shell of the said worn out sugar mill roller and are taking out the shaft of the said roller and are inspecting the same and then are adding their own raw material in the broken shell of the said old sugar mill roller and are re-melting the same and are recasting the shell of the required size out of the said re-melted metal and then are mounting the said shell on the shaft and are carrying out the further machining operations for creating grooves on the said shell and are fitting the rings etc. accessories on the said re-shelled roller and are returning the same to the customer.

Till June'17, the said activity was being held as service (in the light of Hon'ble Supreme Court's decision in the case of Lathia Industrial Supplies Co.Pvt. Ltd., 1993(29)ELT-751) and the Applicants were paying the service tax at the appropriate rate on their agreed charges (which were decided by taking into consideration the value of their skill, labour and raw material to be used).

After July'17, under GST regime also, the said activity is classified by them as service under SAC 9988 and on their agreed charges (which were decided by taking into consideration the value of their labour, skill as well as their raw material to be used) they are paying 18% GST.

[15.5] However, sometimes the customers are sending only the bare shaft taken out of the old sugar mill roller to them and are asking them to convert the same into ready to use sugar mill roller by applying their skill, labour and raw material.



Sometimes, the customers are purchasing the new shaft of required size and are sending the same to the Applicants and are asking them to convert the same into ready to use sugar mill roller by applying their skill, labour and raw material.

Sometimes, the customers are purchasing the forged bar and are sending the same to the Applicants and are asking them to convert the same into sugar mill shaft and then to convert the said sugar mill shaft into ready to use sugar mill roller by applying their skill, labour and raw material.

In all the above said three situations, applicants are manufacturing shells of required size by using their own raw material, then are mounting the said shell on the shafts & are carrying out the further machining operations for creating grooves on the said shells and are fitting the rings etc. accessories on the said sugar mill roller and are returning the same to the customer.

Till June'17, the above said activity of converting the bare shaft into ready to use sugar mill roller was being treated as manufacturing of new sugar mill roller (in the light of Hon'ble Supreme Court's decision in the case of Lal Woollens and Silk Mills (P) Ltd. V/s.CCE, 1999(108)ELT-7) and accordingly the Applicants were paying C.Ex. Duty at the appropriate rate on the said sugar mill rollers on the assessable value which was the aggregate of their agreed charges (which were decided by taking into consideration the value of their skill, labor and raw material to be used by them) and the declared cost of the shaft/beam supplied by the customer (free of cost).

From July'17, under GST regime also the Applicants have continued to treat the activity in above said three situations as manufacture and supply of goods i.e. new sugar mill roller and are clearing the same under HSN 8438 on payment of 18% GST on the value which is the aggregate of their agreed charges (which were decided by taking into consideration the value of their skill, labour and raw material to be used) and the declared cost of the shaft/beam supplied by the customer (free of cost).

[15.5] Now, the Applicants are filling the present application before Your Honour seeking the advance ruling on the following two points, -

- i) The activity of converting the bare shaft/beams supplied by the customer into ready to use sugar mill roller (by using one's own raw material) will be treatable as supply of goods or will be treatable as supply of service?
- ii) Whether the cost of shaft/beam supplied by the customer is includible in the value of the said supply for the purpose of payment of GST?

STATEMENT CONTAINING APPLICANT'S INTERPRETATION OF LAW AND/OR FACTS, AS THE CASE MAY BE, IN RESPECT OF QUESTION(S) ON WHICH ADVANCE RULING IS REQUIRED.



[16.1] The Applicant submits that, they are receiving bare shaft/beams from their customer under the cover of Rule 55 challans. They are then fitting the shell (manufactured out of their own raw material) on the said shaft and then are machining the same and are fitting the required accessories thereon and are bringing into existence a ready to use sugar mill roller and hence the activity is clearly a activity of manufacturing a new commodity by using one's own raw material and skill and labour as well as the material supplied by the customer and the value of the material used/skill and labour applied by them and the value of the shaft/beam supplied by the customer is almost equal and hence the activity is clearly a composite supply of goods and services and going by the overall facts and circumstances and the predominant/basic purpose behind the said activity, the same is correctly treatable as supply of goods.

[16.2] The Applicants further draw Your Honor's kind attention towards Sec.15(1) of CGST Act, 2017 according to which if the value is not the sole consideration for the supply then, the valuation of the supply has to be done in the light of Rule 27 of CGST Rules, 2017 and as per the said Rule, if the supplier is receiving any additional consideration from the customer over and above the price of the goods which he is supplying to the customer, the value of the said additional consideration is includible in the price of the said goods supplied and GST has to be paid thereon.



The Hon'ble Bombay High Court in the case of Tata Johnson Controls Automotive Ltd. Vs.CCE, 2017(7) GSTL-271 has held that the tooling's/patterns supplied free of cost by the customer and used by the supplier in the manufacture of the goods to be supplied to the said customer is treatable as additional consideration and hence is includible in the price of the said goods for payment of GST. In the light of the said decision the cost of the shaft/beam supplied by the customer free of cost and used by the Applicants in the manufacture of sugar mill roller to be supplied to the said customers is treatable as additional consideration for the purpose of Sec. 15(1) read with Rule 27 of the CGST Rules, 2017 and hence the said cost is bound to be includible in the value of the supply of sugar mill roller by the Applicants to the respective customer. Such transaction, Prior to GST falls under services

However, sometimes the customers are sending only the bare shaft taken out of the old sugar mill roller to them and are asking them to convert the same into ready to use sugar mill roller by applying their skill, labor and raw material.

Sometimes, the customers are purchasing the new shaft of required size and are sending the same to the Applicants and are asking them to convert the same into ready to use sugar mill roller by applying their skill, labor and raw material.

Sometimes, the customers are purchasing the forged bar and are sending the same to the Applicants and are asking them to convert the same into sugar mill shaft and then to convert the said sugar mill shaft into ready to use sugar mill roller by applying their skill, labor and raw material.

In all the above said three situations, the Applicants are manufacturing the shells of required size by using their own raw material and then are mounting the said shell on the shafts and are carrying out the further machining operations for creating grooves on the said shells and are fitting the rings etc. accessories on the said sugar mill roller and are returning the same to the customer.

[16.3] The Applicants crave leave to add, to alter, to amend the various submissions made herein above, if advised so or if deemed necessary.”

03. **CONTENTION - AS PER THE CONCERNED OFFICER**

The submission, as reproduced verbatim, could be seen thus-

1. Para 14 of Application –

I. The Activity of converting the bare shaft/beams supplied by the customer into ready to use sugar mill roller (by using one’s own raw material) will be treatable as supply of goods or will be treatable as supply of service?

Comments: The said activity should be treated as ‘Supply of Goods’. In the GST era, the concept of manufacture is rescinded and replaced with supply.

II. Whether the cost of shaft/bear supplied by the customer is includible in the value of the said supply for the purpose of payment of GST?

Comments: Yes. The cost of shaft/bear supplied by the customer is includible in the value of the said supply for the purpose of payment of GST.

04. **HEARING**

Preliminary hearing in the matter was held on 16.01.2019. Sh. V. B. Gaikwad, Advocate appeared and requested for admission of their application. Jurisdictional Officer Ms. Shobha Shinde, Inspr, Div –III, Kolhapur Commissionerate appeared, but made no written submissions.

The application was admitted & called for final hearing on 20.02.2019. Sh. V. B. Gaikwad, Advocate appeared, made oral & written submissions. Jurisdictional Officer Sh. Manmohan Wayadande, Supdt., Div –III, Kolhapur Commissionerate appeared. We heard both the parties.

05. **OBSERVATIONS**

We have gone through the facts of the case. The issue put before us is in respect of activity of conversion of bare shafts/ new shafts/forged bar and to convert them into sugar mill



shafts and then into ready to use sugar mill roller by applying own skill, labor and raw material as a supply of goods or supply of services and its value of supply for the purpose of levy of GST. The issue would be on the lines thus –

Applicant is a registered person under GST ACT & is mainly engaged in the manufacture of sugar mill rollers by using their own raw material.

In some cases sugar mill rollers are getting worned out due to repeated use over the period of time and the said worned out sugar mill rollers are supplied by the customers to the applicant for the purpose of making them reusable as sugar mill rollers. The said activity is popularly referred to as, 're-shelling of old sugar mill rollers'.

The nature of activity of manufacture of sugar mill roller involves three types of transactions as below:

- a) Where customers are sending only the bare shaft taken out of the old sugar mill roller to applicant and are asking them to convert the same into ready to use sugar mill roller by applying their skill, labour and raw material.
- b) Where, the customers are purchasing the new shaft of required size and are sending the same to the Applicants and are asking them to convert the same into ready to use sugar mill roller by applying their skill, labour and raw material.
- c) Where, the customers are purchasing the forged bar and are sending the same to the Applicants and are asking them to convert the same into sugar mill shaft and then to convert the said sugar mill shaft into ready to use sugar mill roller by applying their skill, labour and raw material.

In all the above three situations, applicants are manufacturing the shells of required size by using their own raw material and then are mounting the said shell on the shafts and are carrying out the further machining operations for creating groves on the said shells and are fitting the rings and accessories on the said sugar mill roller and are returning the same to the customer. In the pre GST regime said activity was classified as manufacturing of new roller and applicant was paying Central Excise Duty at the appropriate rate on the sugar mill roller so produced on the assessable values which was the aggregate of their charges and the declared cost of the shaft/ beam supplied by the customer (Free of cost). However after the introduction GST, the said activity is classified by the applicant as Service under SAC 9988 and on the agreed charges, they are paying 18% GST. The agreed charges are decided by the appellant taking into consideration the value of their labour, skill, as well as raw material to be used. Hence, the applicant is seeking advance ruling in respect of the following questions namely,

- i) The activity of converting the bare shaft/beams supplied by the customer into ready to use sugar mill roller (by using one's own raw material) will be treatable as supply



of goods or will be treatable as supply of service?

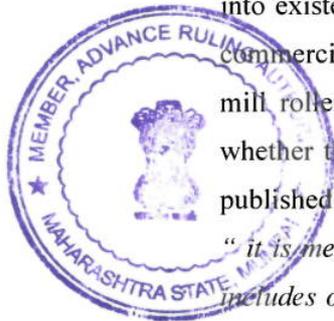
- ii) Whether the cost of shaft/beam supplied by the customer is includible in the value of the said supply for the purpose of payment of GST?

In order to appreciate the questions we feel it necessary to examine whether the activity proposed by the applicant would be covered under job work or not. In order to understand the term 'job work' we reproduce the definition of 'job work' under the GST as under:

Section 2(68): "**job work**" means any treatment or process undertaken by a person on goods belonging to another registered person and the expression "job worker" shall be construed accordingly.

From the combined reading on the definition of job work as aforesaid and the procedure of job work as prescribed u/s 143 of the CGST Act and Rule 45 of GST Rules, it is the principal who will send inputs to the job work for undertaking any treatment or process that may or may not amount to manufacture and will bring back same after the completion of job work. Thus the person who send goods to the job worker is a principal and the person who undertakes treatment/ processing is a job worker. In this case we find that applicants are receiving old roller, bare shaft, beams from the customer of the applicant under the cover of Rule 55 Challans. The applicant are then fitting the shell manufactured out of their own raw material on the said shaft and then machining the same and further fitting the required accessory thereon and thus bringing into existence a usable sugar mill roller or new sugar mill roller which is no doubt a different commercial commodity as compared to the input involved. The product i.e. ready to use sugar mill roller is handed over to the recipient on completion of the job. In order to appreciate whether the activity undertaken by the applicant is job work or not we may refer GST Flyers published by CBEC wherein on job work-

" it is mentioned that Job work sector constitutes a significant industry in Indian economy. It includes outsourced activities that may or may not culminate into manufacture. The term Job-work itself explains the meaning. It is processing of goods supplied by the principal. The concept of job work already exists in Central Excise, wherein a principal manufacturer can send inputs or semi-finished goods to a job worker for further processing. Many facilities, procedural concessions have been given to the job workers as well as the principal supplier who sends goods for job work. The whole idea is to make principal responsible for meeting compliances on behalf of the job worker on the goods processed by him (job worker), considering the fact that typically the job- workers are small persons who are unable to comply with the discrete provisions of the law. The GST Act makes special provisions with regard to removal of goods for job-work and receiving back the goods after processing from the job worker without



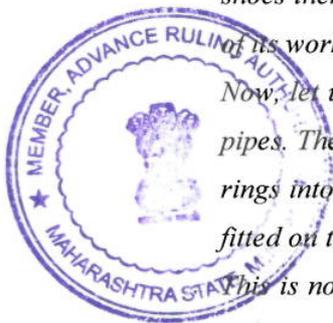
payment of GST. The benefit of these provisions shall be available both to the principal and the job”.

Since the concept of job work is brought from Central Excise Law it is pertinent to refer to the decision of the Hon'ble Supreme court in the matter of M/s. Prestige Engineering (India) vs Collr. of Central Excise, Merut [1994 (73)E.L.T.497 (SC)] wherein the Court has considered various examples of job work. The relevant observation in the judgement is as below:

“The expression ‘job work’ is assigned the following meaning: “Work done and paid for the job.” The notification, it is evident, was conceived in the interest of small manufacturers undertaking job works. The idea behind the notification was to help the job workers - persons who contributed mainly their labour and skill, though done with the help of tools, gadgets or machinery, as the case may be. The notification was not intended to benefit those who contributed their own material to the articles supplied by the customer and manufactured different goods. We must hasten to add that addition or application of minor items by the job worker would not detract from the nature and character of his work. For example, a tailor entrusted with a cloth piece and asked to stitch a shirt, a pant or a suit piece may add his own thread, buttons and lining cloth. Similarly, a factory may be supplied the shoe uppers, soles etc. by the customer and the factory applies its own thread or bonding material and manufactures shoes therefrom and supplies them back to the customer, charging only for its work; the nature of its work does not cease to be job work.

Now, let us look at the process involved in this appeal. All that Modipon does is to supply steel pipes. The appellant purchases guide rings and strengthening rings from the market. It fits these rings into those steel pipes by itself or gets them fitted in another unit. Thereafter, adopters are fitted on the sides of the cops and then the plastic sleeves are fitted on the cylinders of the cops. This is not a case where the rings and the adopters and sleeves are supplied by Modipon. It is not suggested that the value of rings, adopters and sleeves is very small vis-a-vis the value of steel pipes. The additions made by the appellant are not minor additions; they are of a substantial nature and of considerable value. Except the pipes, all other items which go into the manufacture of cops are either purchased or procured by the appellant itself and it manufactures the cops out of them. The work done by him cannot be characterized as a job work. If all the requisite rings, adopters and sleeves had also been supplied by Modipon, it could probably have been said that the appellant's work is in the nature of job work. But that is not the case here. The Tribunal was, therefore, right in holding that the appellant cannot avail of the benefit of the notification. The appeal accordingly fails and is dismissed. No costs”.

From the observations made by the court we find that additional application of minor items is permissible in job work. Therefore we have to find in the present case the nature of



additions made by the applicant. Applicant has categorically stated in the statement containing applicant's interpretation of law that the activity is clearly a activity of manufacturing a new commodity by using one's own raw material and skill and labour as well as the material supplied by the customer and the value of the material used/skill and labour applied by them and the value of the shaft/beam supplied by the customer is almost equal.

Thus even though applicant complies with the definition of job work, but having regard to the concept of job work as explained in the Flyer and the judgment of the Hon'ble Supreme Court cited supra, applicant cannot be considered as a job worker within the meaning of Section 2(68) and Section 143 of the GST Act and corresponding rules. The real spirit of job work as explained by the court is that where the principal sends minor input to the job worker and all other inputs and goods utilized in the final products belongs to the job worker then the said process cannot be considered as a job work. In the case at hand applicant has accepted as a matter of fact that the value of the material used/ skill and labour applied by them and the value of input supplied by the customer is almost equal. In our opinion this is a clear case of supply of goods, i. e. ready to use sugar mill roller. Having held so we now switch over to second question raised in this application.

Que 2: Whether the cost of shaft/beam supplied by the customer is includible in the value of the said supply for the purpose of payment of GST?

We have already observed in the preceding para that the transaction of converting the bare shaft or beams supplied by the customer into ready to use sugar mill roller by using applicants own material would amount to manufacture and is supply of goods under the GST Act. However, applicant submits that the customers are sending old sugar mill roller, new shaft or forged bar free of cost for conversion into usable sugar mill roller and wants clarity whether the cost of said input supplied by the customer constitute value of supply for the purpose of levy of tax under GST. To answer this question we refer to provisions of Section 15 of the GST Act, related to the value of taxable supply as below:

Section 15- (1) *The value of a supply of goods or services or both shall be the transaction value, which is the price actually paid or payable for the said supply of goods or services or both where the supplier and the recipient of the supply are not related and the price is the sole consideration for the supply.*

(2) *The value of supply shall include—*

- a. *any taxes, duties, cesses, fees and charges levied under any law for the time being in force other than this Act, the State Goods and Services Tax Act, the Union Territory Goods and Services Tax Act and the Goods and Services Tax (Compensation to States) Act, if charged separately by the supplier;*



- b. any amount that the supplier is liable to pay in relation to such supply but which has been incurred by the recipient of the supply and not included in the price actually paid or payable for the goods or services or both;
 - c. incidental expenses, including commission and packing, charged by the supplier to the recipient of a supply and any amount charged for anything done by the supplier in respect of the supply of goods or services or both at the time of, or before delivery of goods or supply of services;
 - d. interest or late fee or penalty for delayed payment
 - e. subsidies directly linked to the price excluding subsidies
- (3) The value of the supply shall not include any discount
- (4) Where the value of the supply of goods or services or both cannot be determined under sub-section (1), the same shall be determined in such manner as may be prescribed.
- (5) Notwithstanding anything contained in sub-section (1) or sub-section (4), the value of such supplies as may be notified by the Government on the recommendations of the Council shall be determined in such manner as may be prescribed.

Explanation.—For the purposes of this Act,—

(a) persons shall be deemed to be “related persons” if—

- (i) such persons are officers or directors of one another’s businesses;
- (ii) such persons are legally recognized partners in business;
- (iii) such persons are employer and employee;
- (iv) any person directly or indirectly owns, controls or holds twenty-five per cent. or more of the outstanding voting stock or shares of both of them;
- (v) one of them directly or indirectly controls the other;
- (vi) both of them are directly or indirectly controlled by a third person;
- (vii) together they directly or indirectly control a third person; or
- (viii) they are members of the same family;

(b) the term “person” also includes legal persons;

(c) persons who are associated in the business of one another in that one is the sole agent or sole distributor or sole concessionaire, howsoever described, of the other, shall be deemed to be related.

In the present matter it is observed that price is not the sole consideration for the supply and hence sub-section (1) has no application in the present case but sub-section (4) is most appropriate for determination of the value of supply. As per chapter IV, value of supply is determined by applying provision of Rule 27 to Rule 31. However, we find that Rule 27 is the



most appropriate and applicable rule for determination of value of supply in the present case. The relevant rule is reproduced herein below:

The Rules are provided in the chapter IV of CGST RULES for DETERMINATION OF VALUE OF SUPPLY.

Rule 27 “Where the supply of goods or services is for a consideration not wholly in money, the value of the supply shall”,-

- a. be the open market value of such supply;
- b. if the open market value is not available under clause (a), be the sum total of consideration in money and any such further amount in money as is equivalent to the consideration not in money, if such amount is known at the time of supply;
- c. if the value of supply is not determinable under clause (a) or clause (b), be the value of supply of goods or services or both of like kind and quality;
- d. if the value is not determinable under clause (a) or clause (b) or clause (c), be the sum total of consideration in money and such further amount in money that is equivalent to consideration not in money as determined by the application of rule 30 or rule 31 in that order.

Illustration:

1. Where a new phone is supplied for twenty thousand rupees along with the exchange of an old phone and if the price of the new phone without exchange is twenty four thousand rupees, the open market value of the new phone is twenty four thousand rupees.
2. Where a laptop is supplied for forty thousand rupees along with the barter of a printer that is manufactured by the recipient and the value of the printer known at the time of supply is four thousand rupees but the open market value of the laptop is not known, the value of the supply of the laptop is forty four thousand rupees.



As already stated in the preceding para that the consideration for the supply of ready to use sugar mill roller by the applicant to the customer is not wholly in money. Further, applicant has not provided any documentary evidence pertaining to open market value or the value of supply of goods of like kind and quality and hence in our opinion sub Rule (b) of Rule 27 is the most appropriate rule to facts of the case for the purpose of determination of value of supply. Applicant has received bare shaft or beams under the cover of Rule 55 challan with declared value of the said bare shaft or beams and as per provisions of sub-rule (b) of Rules 27 the said declared value shall be included in the value of supply of ready to use roller.

05. In view of the extensive deliberations as held hereinabove, we pass an order as follows:

ORDER

(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

NO.GST-ARA- 97/2018-19/B- 24 Mumbai, dt. 02/03/2019

For reasons as discussed in the body of the order, the questions are answered thus –

Question 1):- The activity of converting the bare shaft/beams supplied by the customer into ready to use sugar mill roller (by using one's own raw material) will be treatable as supply of goods or will be treatable as supply of service?

Answer: - The activity undertaken by applicant of converting the bare shaft/beams supplied by the customer into ready to use sugar mill roller (by using one's own raw material) is "supply of goods".

Question 2):-Whether the cost of shaft/beam supplied by the customer is includible in the value of the said supply for the purpose of payment of GST?

Answer: - Answered is in affirmative.



—sd—
B. TIMOTHY
(MEMBER)

—sd—
B. V. BORHADE
(MEMBER)

CERTIFIED TRUE COPY


MEMBER
ADVANCE RULING AUTHORITY
MAHARASHTRA STATE, MUMBAI

Copy to:-

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The Chief Commissioner of Central Tax, Churchgate, Mumbai.
5. Joint commissioner of State Tax , Mahavikas for Website.

Note :- An Appeal against this advance ruling order shall be made before The Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax, 15th floor, Air India building, Nariman Point, Mumbai – 400021.