Case Citation: (2026) taxcode in 191 AARGST

समक्ष अग्रिम विनिर्णय प्राधिकारी उत्तराखण्ड (माल और सेवा कर)

BEFORE THE AUTHORITY FOR ADVANCE RULINGS FOR THE STATE OF UTTARAKHAND

(Goods and Services Tax)

Present:

श्री अनुराग मिश्रा (सदस्य)

Shri Anurag Mishra (Member)

श्रीमती श्रिया गुप्ता (सदस्य)

Smt. Shriya Gupta (Member)

The 23rd day of October, 2026

अग्रिम विनिर्णय संख्या. **5/2026-27**

Ruling No: 5/2026-27

in

आवेदन संख्या. **4/2026-27 (ARN: AD0509260068222)**

Application No: 4/2026-27 (ARN: AD0509260068222)

1	आवेदक Applicant	Rajeev Kumar Shukla, M/s R.K. Associates, Geetanjali Enclave, Lane 1, Doon University Road, Dehradun, Uttarakhand [GSTIN 05FMEPS2561D1Z5]
2	अधिकारिता अधिकारी Jurisdictional Officer	----------
3	आवेदक की ओर से उपस्थित Present for the Applicant	Ms. Kiran Dubey, Chartered Accountant
4	अधिकारिता अधिकारी की ओर से उपस्थित Present for the Jurisdictional Officer	None
5	Concerned Officer	Maneesha Saini, Deputy Commissioner (State Tax)
6	आवेदन प्राप्ति की तिथि Date of receipt of application	28.09.2026
7	सुनवाई की तिथि Date of Personal Hearing	16.10.2026

नोटः इस अग्रिम विनिर्णय की प्राप्ति के 30 दिन के अन्दर उत्तराखण्ड माल और सेवाकर अधिनियम 2017 की धारा–99 के अन्तर्गत गठित अग्रिम विनिर्णय अपीलप्राधिकारी के समक्ष धारा– 100(1) के अन्तर्गत अपील दायर की जा सकती है।

Note: An appeal against this ruling lies before the appellate authority for advance ruling under Section 100(1) of the Uttarakhand Goods and Services Tax Act, 2017, constituted under Section 99 of the Uttarakhand Goods and Services Tax Act, 2017, within a period of 30 days from the date of service of this order.

23.10.26

23/10/2026

www.taxcode.in

Case Citation: (2026) taxcode.in 191 AARGST

AUTHORITY FOR ADVANCE RULING
GOODS & SERVICES TAX
UTTARAKHAND

PROCEEDINGS

1. This is an application under Sub-Section (1) of Section 97 of the Central Goods & Services Tax Act, 2017 and Uttarakhand State Goods & Services Tax Act, 2017 (hereinafter referred to as CGST/SGST Act) and the rules made there under filed by M/s R.K. Associates, Dehradun (herein after referred to as the "applicant") and registered with GSTIN 05FMEPS2561D1Z5 under the CGST Act, 2017 read with the provisions of the UKGST Act, 2017.

2. At the outset, we would like to state that the provisions of both the CGST Act and the SGST Act are the same except for certain provisions; therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provisions under the SGST Act.

3. The Advance Ruling under GST means a decision provided by the authority or the appellate authority to an applicant on matters or on questions specified in sub-section (2) of section 97 or sub section (1) of section 100 in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant.

4.1 As per the said sub-section (2) of Section 97 of the Act advance ruling can be sought by an applicant in respect of:

(a) Classification of any goods or services or both
(b) Applicability of a notification issued under the provisions of this Act,
(c) Determination of time and value of supply of goods or services or both,
(d) Admissibility of input tax credit of tax paid or deemed to have been paid
(e) Determination of the liability to pay tax on any goods or services or both
(f) Whether the applicant is required to be registered
(g) Whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both within the meaning of that term.

23.10.26

23/10/2026

www.taxcode.in

Case Citation: (2026) taxcode.in 191 AARGST

4.2 In the present case applicant has sought advance ruling on:

"Whether M/s R.K. Associates can raise invoices without charging GST (@18%) on the supply of "Sweeper" or "Paryavaran Mitra" Manpower services to Nagar Nigam, Haridwar treating the same as GST Exemption under Serial No. 3 of Notification No. 12/2017-Central Tax (Rate), dated 28.06.2017, when such services form part of the "Pure Services" considering & treating the "Manpower supply services" as "Public Health & Sanitation services" while existing manpower outsourcing Contract Agreement covers GST separately, despite GST having been charged and deposited on such services since inception of the Contract?"

"Whether the supply of Manpower services by the Applicant to Nagar Nigam, Haridwar pursuant to GeM Bid No. GEM/2025/B/7003891 dated 15.12.2025 and the consequential contract/work order, constitutes "pure services" (for the purposes of Entry No. 3 of Notification No. 12/2017 –Central Tax (Rate), dated 28.06.2017?"

"If the services are held not to be covered by the exemption under Entry No. 3 of Notification No. 12/2017 -Central Tax (Rate), what is the applicable GST rate and tax liability on the said supply?"

BRIEF FACTS OF THE CASE

5.1 **In their application dated 28.09.2026**, the applicant submitted that:

5.1.1 M/s R.K. Associates ('Applicant' or 'Service Provider' here) is a GST registered manpower outsourcing agency and has been awarded the contract for providing "Manpower Outsourcing Services - Fixed Remuneration" to Nagar Nigam, Haridwar ('Recipient of Services') vide Contract No. GEMC 571687767596878 and GeM Bid/PBP No. GEM/202518/1003891 dated 15.72.2025. Under the said Contract, the Applicant is required to provide Manpower Supply Services in various categories, including Sweeper, Driver, Electrician, Work Agent, Data Entry Operator, Multi-Tasking Staff, Gardener/Helper and other categories as specified in the Contract.

5.1.2 The contractual arrangement provides separately for remuneration, EPF ESI, Service Charge and GST, as applicable. During the period of August 2026, Nagar Nigam, Haridwar asked the Applicant for GST Exemption for the manpower provided by the Applicant (M/s R.K. Associates) under the category of "Sweeper" was also referred to and designated as "Paryavaran Mitra" by the Nagar Nigam, Haridwar. The said manpower was deployed as per requirement of Nagar Nigam, Haridwar including sanitation, cleanliness, public health and

23.10.26

www.taxcode.in

related municipal activities. The services were provided under the existing contractual arrangement and no separate Work Order was issued exclusively for Paryavaran Mitra services treating "Sweeper" as "Paryavaran Mitra".

5.1.3 In connection with the aforesaid deployment, M/s R.K. Associates had been raising invoices/bills wherein GST at the applicable rate of 18%" was being charged as per the Agreement generated on GeM Portal. The Nagar Nigam, Haridwar however, subsequently communicated a different view regarding the GST applicability on such services. In its letter dated 11.09.2026 bearing Reference No. 332, the Nagar Nigam, Haridwar requested the Applicant (M/s R.K. Associates) to implement the applicable GST Exemption while considering the "Sweeper" or "Paryavaran Mitra" Manpower Supply Services as a "Public Health & Sanitation Services" to the extent such services qualify as "Pure services" and satisfy the conditions prescribed in under serial No.3 of Notification No. 12/2017 Central Tax (Rate), dated 28.06.2017 which states "Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority or a Governmental Authority by way of any activity in relation to any function entrusted to a Panchayat under Article 243W of the Constitution or in relation to any function entrusted to o Municipality under Article 243W of the Constitution." - Rate of tax: Nil

5.1.4 The aforesaid position has also been reflected in the communication issued by Nagar Nigam, Haridwar with regard to the bills submitted by the Applicant for providing "sweeper" or "Paryavaran Mitra" Manpower. The Nagar Nigam, Haridwar has referred to the relevant exemption provision and has taken the view that services relating to public health and sanitation constitute functions entrusted to a Municipality under Article 243W of the Constitution of India. It has specifically stated that the work performed by the Sweeper/Paryavaran Mitra is covered within the Sanitation and Public Health functions of the Nagar Nigam and, therefore, the GST exemption contemplated under Serial No. 3 of Notification No. 12/2017 Central Tax (Rate) may apply, subject to fulfillment of the prescribed conditions.

5.1.5 The Nagar Nigam, Haridwar has further stated that, in the matter under consideration, it obtained professional advice from the Chartered Accountant appointed by the Nagar Nigam, Haridwar. As recorded in the said communication, the Chartered Accountant also opined that GST should not be charged on the supply of manpower in the form of "Sweeper" or "Paryavaran Mitra" where such manpower is deployed for the Nagar Nigam, Haridwar's functions relating to "Public health and sanitation Services" not considering it

23.10.26

23/10/2026

www.taxcode.in

in "Manpower Supply Services". The Nagar Nigam, Haridwar has accordingly advised the Applicant to obtain an Advance Ruling from the GST authorities if further clarification is required regarding the applicability of the exemption. It is also relevant that, according to the communication issued by Nagar Nigam, Haridwar; the Applicant had been providing Manpower Supply Services pursuant to Letter of Award dated 26.02.2026, and GST at the rate of 18% (as per the contract agreement generated on GEM Portal) had been included in the bills submitted in respect of the "Manpower Supply services" not "Public Health & Sanitation Services". The Nagar Nigam, Haridwar without considering the nature of the services and applied GST exemption provisions in the month of August 2026, directed that GST should not be calculated in the bills relating to the provision of "Sweeper" or "Paryavaran Mitra", also payment of the GST amount deducted from the supply of "Parayaran Mitra" Manpower Services from our Current Month Bill/Invoice of August, 2026 after being having GST 18% on it.

5.1.6 The Applicant (M/s R.K. Associates) submitted that the issue requires determination in the light of the precise nature of the services supplied, the terms of the existing Work order, the status of Nagar Nigam, Haridwar as the recipient of services, for the deployment of Manpower Supply Services.

5.1.7 The Applicant further submitted that the services performed by the Manpower "sweeper" or "Paryavaran Mitra" are connected with Sanitation, Cleanliness and related municipal functions. The recipient of the services (Nagar Nigam, Haridwar) has specifically taken the position of Manpower "Sweeper" or "Paryavaran Mitra" that such services form part of the functions related to "Public Health & Sanitation Services" entrusted to a Municipality under Article 243W of the Constitution of India. However, since the Applicant is the supplier of the Manpower services and is responsible for determining and discharging its GST liability, the Applicant seeks certainty regarding the correct tax treatment applicable to the said supply.

5.1.8 The applicant sought an Advance Ruling to determine whether the supply of manpower as "sweeper" or "Paryavaran Mitra" under the existing Work Order, when deployed for municipal functions of Nagar Nigam, Haridwar qualifies as "Pure Services" and is eligible for exemption under Serial No. 3 of Notification No. 12/2017 Central Tax (Rate), dated 28.06.2017, subject to fulfillment of all the conditions prescribed therein.

5.1.9 The Applicant submits that obtaining an Advance Ruling is necessary to ensure certainty and uniformity in the treatment of the services for GST

23.10.26

www.taxcode.in

Case Citation: (2026) taxcode.in 191 AARGST

purposes and to enable the applicant to correctly raise its invoices and discharge its statutory GST obligations in accordance with law. The applicant accordingly seeks a determination of its GST liability in respect of the Sweeper" or "Paryavaran Mitra services supplied under the aforesaid Contract.

QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT

5.2 In view of above, the applicant has sought advance ruling as to

(i) *"Whether M/s R.K. Associates can raise invoices without charging GST (@18%) on the supply of "Sweeper" or "Paryavaran Mitra" Manpower services to Nagar Nigam, Haridwar treating the same as GST Exemption under Serial No. 3 of Notification No. 12/2017-Central Tax (Rate), dated 28.06.2017, when such services form part of the "Pure Services" considering & treating the "Manpower supply services" as "Public Health & Sanitation services" while existing manpower outsourcing Contract Agreement covers GST separately, despite GST having been charged and deposited on such services since inception of the Contract?"*

(ii) *"Whether the supply of Manpower services by the Applicant to Nagar Nigam, Haridwar pursuant to GeM Bid No. GEM/2025/B/7003891 dated 15.12.2025 and the consequential contract/work order, constitutes "pure services" (for the purposes of Entry No. 3 of Notification No. 12/2017 –Central Tax (Rate), dated 28.06.2017?"*

(iii) *"If the services are held not to be covered by the exemption under Entry No. 3 of Notification No. 12/2017 -Central Tax (Rate), what is the applicable GST rate and tax liability on the said supply?"*

5.3 APPLICANT'S INTERPRETATION OF LAW AND FACTS:

5.3.1 The Applicant M/s R.K. Associates has provided Manpower Supply services to Nagar Nigam, Haridwar for carrying out services as per requirement of Nagar Nigam, Haridwar including Sanitation, Cleaning and Other municipal services etc. Manpower includes Driver, Electrician, Work Agent, Data Entry Operator, Multi-tasking Staff, Gardener Helper, "sweeper/'or "Paryavaran Mitra". The GST is collected on the billing every month since inception of the services and deposited by the Service Provider (M/s. R. K. Associates)

5.3.2 The recipient of Services Nagar Nigam, Haridwar has by letter dated 11th September, 2026 has asked the applicant not to levy the GST on the Manpower Supply Services related to Manpower "Sweeper" or "Paryavaran Mitra" as GST is exempt vide (SL No 3 of Notification No 12/2017- Central Tax

23.10.26

23/10/2026

www.taxcode.in

(Rate) dated 28.06.2017 & Article 243W of the Constitution which includes Sanitation, Public health and solid waste management functions.

5.3.3 The Applicant (M/s. R.K. Associates) argues that if there is a single contract of Supply of Manpower Services and GST is being collected on the Forward Charge Basis & Deposited to the GST department, how M/s. R. K. Associates shall not charge GST on the component of Manpower Services who worked as "Sweeper" or "Paryavaran Mitra". The main contract includes a clause of GST payment on the Supply of Manpower Services hence excluding GST on the supply of "Sweeper" or "Paryavaran Mitra" would be incorrect.

5.3.4 Therefore, in order to avoid any ambiguity or differing interpretation at a later stage and in the Interest of both Nagar Nigam, Haridwar and M/s R.K. Associates (applicant) would like to obtain a written clarification from the competent GST authority on the manpower services provided under the aforesaid contract, particularly in respect of personnel deployed as "Sweeper" or "Paryavaran Mitra".

5.4 SUBMISSIONS OF THE CONCERNED OFFICER: Detailed written submission on the issue were tendered by the Deputy Commissioner (State Tax), Concerned Officer wherein it was argued as under:

5.4.1 The supply of Paryavaran Mitra manpower by M/s R.K. Associates to Nagar Nigam, Haridwar is subjected to GST merely on the ground that it is characterized as manpower supply. The determining factor is the nature and purpose of the activity for which such manpower is supplied. Where the contractual documents establish that the Paryavaran Mitras are exclusively deployed for sanitation, conservancy, cleanliness and/or solid-waste-management functions of Nagar Nigam, being functions entrusted to a Municipality under Article 243W read with the Twelfth Schedule to the Constitution, and the supply does not involve any supply of goods, the transaction qualifies as 'pure services' provided to a local authority in relation to a municipal function and is consequently eligible for exemption under Sl. No. 3 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017. The present case is entirely different. In this case, the work mentioned is not only sanitation work and rather other hiring services like drivers, electricians, data entry operators, mali/gardener etc. are also mentioned in the contract. Hence, it is not covered under the exemption criteria and the exemption is not available.

23.10.26

23/10/2026

www.taxcode.in

6. PERSONAL HEARING:

The personal hearing in the matter was fixed and conducted, in virtual mode, on 16.10.2026 and the applicant was represented by their Authorized Representative Ms. Kiran Dubey, Chartered Accountant who reiterated the facts and submissions made in their application dated 28.09.2026.

7. DISCUSSION AND FINDINGS:

We have carefully examined the application, the questions raised by the applicant in the application, the submissions made during personal hearing, the relevant statutory provisions and the notifications relied upon by the Applicant as well as the submissions of the concerned officer.

7.1 Nature of the supply made by the Applicant

We observe that the first issue for determination is the actual nature of the supply made by the Applicant under the contractual arrangement. From the facts stated in the application, we find that the Applicant has undertaken to provide manpower outsourcing services to Nagar Nigam, Haridwar, across several categories of personnel. The contract includes personnel such as Drivers, Electricians, Work Agents, Data Entry Operators, Multi-Tasking Staff, Gardeners/Helpers and Sweepers, among other categories. The supply must therefore be examined with reference to the terms and scope of the contract and the obligations undertaken by the Applicant, rather than solely on the designation assigned to particular personnel by the recipient. The description of a particular category of personnel as "Sweeper" or "Paryavaran Mitra" does not, by itself, conclusively determine the GST treatment of the supply. The actual contractual obligations, the activities for which the personnel are deployed, the consideration charged and the existence of any separately identifiable supply must be examined.

7.2 Whether the supply qualifies as pure services

The expression "pure services" is not separately defined in the CGST Act. In the context of the Notification No. 12/2017–Central Tax (Rate), the expression generally refers to a supply of services that does not involve the supply of goods as part of the relevant supply. As the obligation of the applicant under the present contract is for mere supply of manpower, the same falls under the purview of pure services. However, it is observed that merely being a pure service would not *ipso facto* make the supplier eligible for exemption under Notification No. 12/2017–Central Tax (Rate).

7.3 Whether the recipient is a local authority

We find that the exemption under Serial No. 3 requires that the services be provided to one of the specified recipients, including a local authority. The present

23.10.26

www.taxcode.in

application concerns services supplied to Nagar Nigam, Haridwar. Subject to verification of its statutory status and the relevant legal provisions, the recipient is to be examined in the context of the definition of "local authority" under Section 2(69) of the CGST Act. For the purposes of the present discussion, even where the recipient satisfies the requirement of being a local authority, that circumstance alone does not confer exemption on every service procured by it. The nature of the service and its connection with the specified municipal functions must also be established.

7.4 Whether the services are in relation to functions entrusted to a Municipality

We further find that public health, sanitation conservancy and solid waste management are among the matters listed in the Twelfth Schedule to the Constitution. Manpower deployed for sweeping, cleaning and other sanitation activities may be connected with functions entrusted to a Municipality under Article 243W. Nevertheless, the application of Serial No. 3 requires examination of the actual services supplied under the relevant contractual arrangement. The service recipient's description of the personnel as Paryavaran Mitra and its communication dated 11.09.2026 are relevant material. However, the recipient's opinion regarding the applicability of GST, including any professional advice obtained by it, cannot substitute for determination under the applicable statutory provisions. The Applicant is the supplier of the services and is responsible for determining the correct tax treatment of its supplies in accordance with law. The recipient's request to discontinue charging GST cannot, by itself, create an exemption where the statutory conditions have not been established.

7.5 Effect of the absence of a separate work order

We also observe that the application states that no separate work order exclusively for Paryavaran Mitra services was issued and that the personnel were deployed under the existing manpower outsourcing arrangement. This circumstance is relevant because the scope of the supply must be determined from the contractual arrangement and supporting records. Where a contract covers several categories of manpower and several activities, the tax treatment of the overall arrangement cannot be altered merely by assigning a different designation to a particular category of personnel. At the same time, the absence of a separate work order is not, by itself, a statutory bar to exemption. If the existing contract, deployment records, invoices and other contemporaneous documents establish a separately identifiable supply satisfying all the conditions of the exemption, such evidence must be considered in accordance with law.

In the present application, however, the Applicant seeks a ruling on the basis of the broader manpower outsourcing arrangement, while the material described in the application does not sufficiently establish the contractual and factual segregation necessary to conclude that the supply under consideration qualifies for the exemption claimed. Consequently, on the facts and material presently described in

23.10.26

23/10/2026

www.taxcode.in

the application, the Applicant has not established its entitlement to exemption under Serial No. 3 of Notification No. 12/2017–Central Tax (Rate).

7.6 Whether the contract's GST clause determines taxability

We observe that the Applicant has submitted that the existing contract separately provides for GST and that GST has been charged and deposited since the commencement of the services. In this regard, we find that contractual terms cannot override the charging provisions of the GST law or an exemption validly available under a notification issued under the Act. Accordingly, neither the inclusion of a GST clause nor the historical practice of charging GST can independently determine whether the supply is taxable or exempt. The applicable tax treatment must be determined on the basis of the law and the facts governing the supply. Nevertheless, in the absence of sufficient material establishing that the supply under consideration satisfies the conditions of the claimed exemption, the Applicant cannot discontinue charging GST merely on the basis of the recipient's subsequent request.

7.7 Applicable rate of GST

We find that where the supply is not covered by an applicable exemption, GST is leviable at the rate prescribed for the relevant classification of services. The Applicant has stated that GST at the rate of 18% has been charged under the existing contractual arrangement. Subject to verification of the applicable service classification and rate notification in force for the relevant tax periods, the supply of manpower outsourcing services under the present arrangement is taxable at the rate of 18%. For an intra-State supply, this would ordinarily comprise CGST at 9% and UKGST at 9%. Where the supply is inter-State, IGST would apply in accordance with the relevant provisions governing place of supply and levy. The applicable rate must be confirmed with reference to the correct service classification and the rate notification in force on the date of supply. The fact that GST has historically been charged at 18% is not, by itself, a substitute for that verification.

7.8 Tax already charged and deposited

We also observe that the Applicant has stated that GST has been charged and deposited on the invoices raised under the contract since commencement of the services. The present ruling determines the questions raised on the basis of the facts and material described in the application. Any question concerning adjustment, refund, credit notes or correction of tax already charged and deposited must be dealt with separately in accordance with the applicable provisions of the CGST Act, the UKGST Act and the relevant rules. No automatic entitlement to refund or adjustment arises merely because the recipient subsequently adopts a different view regarding the tax treatment of the services.

23.10.26

23/10/2026

www.taxcode.in

RULING

In view of the foregoing discussion and findings, the Authority for Advance Ruling passes the following ruling:

Question 1: Whether M/s R.K. Associates can raise invoices without charging GST at the rate of 18% on the supply of manpower designated as Sweeper or Paryavaran Mitra to Nagar Nigam, Haridwar, by claiming exemption under Serial No. 3 of Notification No. 12/2017–Central Tax (Rate), dated 28.06.2017?

Ruling: On the basis of facts and material placed before us, we find that the services of manpower supply made by the Applicant under present Contract are not eligible for exemption under Serial No. 3 of Notification No. 12/2017–Central Tax (Rate), dated 28.06.2017 and attract tax at appropriate rate.

Question 2: Whether the supply of manpower services under the relevant GeM bid and consequential contract/work order constitutes "pure services" for the purposes of Entry No. 3 of Notification No. 12/2017–Central Tax (Rate)?

Ruling: Yes. However, the same is not lone determining factor for eligibility for exemption under Entry No. 3 of Notification No. 12/2017–Central Tax (Rate).

Question 3: If the services are not covered by the exemption under Entry No. 3 of Notification No. 12/2017–Central Tax (Rate), what is the applicable GST rate and tax liability?

Ruling: Where the supply is not covered by an applicable exemption, GST shall be payable at the rate prescribed for the relevant classification of services. On the facts stated by the Applicant, the applicable rate is 18% [CGST 9% and SGST 9%].

23.10.26
ANURAG MISHRA
(MEMBER)

23/10/2026
SHRIYA GUPTA
(MEMBER)

www.taxcode.in

AUTHORITY FOR ADVANCE RULING
GOODS & SERVICE TAX: UTTARAKHAND
OFFICE OF THE COMMISSIONER, SGST, UTTARAKHAND
LADPUR RING ROAD, UPPER NATHANWALA, DEHRADUN

F. No.: 04/S. Tax-UKD/ Sec-97/Advance Ruling/2025-26/DDN Date: 23.10.2026

3422

Copy to:

1. The Chief Commissioner, CGST, Meerut Zone, Meerut for information please.
2. The Pr. Commissioner, CGST, Commissionerate, Dehradun for information and necessary action please.
3. The Commissioner, SGST, Commissionerate, Uttarakhand for information and necessary action please.
4. The Commissioner, CGST, Audit Commissionerate, Dehradun for information please.
5. The Deputy Commissioner, SGST, Sector-5, Dehradun for information.
6. The Assistant Commissioner, CGST, Division-Dehradun, for information and necessary action.
7. The Superintendent, Range-I, CGST Division: Dehradun for information and necessary action.
8. The Concerned Officer, CGST, Dehradun.
9. The Concerned Officer, SGST, Dehradun.
10. The Appellate Authority of Advance Ruling, Uttarakhand for information please.
11. Guard File.

www.taxcode.in