
Members present are:

1. Ms. Manasa Gangotri Kata, I.R.S., Additional Commissioner/Member, Office of the Commissioner of GST & Central Excise, Chennai -34


ORDER No.07/AAR/2020 DATED: 31.01.2020

<table>
<thead>
<tr>
<th>GSTIN Number, if any / User id</th>
<th>33AAACT4063D1ZT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Legal Name of Applicant</td>
<td>M/s. The Indian Hume Pipe Company Limited</td>
</tr>
<tr>
<td>Registered Address/Address provided while obtaining user id</td>
<td>No.361, B2, 2nd Floor, Le Royal Riteroof, Lloyds Road, Gopalapuram, Chennai-600086</td>
</tr>
<tr>
<td>Details of Application</td>
<td>GST ARA-01 Application Sl. No. 38 dated : 24.07.2018</td>
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<tr>
<td>Concerned Officer</td>
<td>State: The Assistant Commissioner(ST), Royapettah Assessment Circle, 46, Pasumpon Muthuramalingam Salai,Taluk Office Building, RA Puram,Chennai 600 028. Centre: Chennai North Commissionerate-Division- Mylapore</td>
</tr>
<tr>
<td>Nature of activity(s) (proposed / present) in respect of which advance ruling sought</td>
<td>Works Contract</td>
</tr>
<tr>
<td>A Category</td>
<td>The applicant undertakes contracts for construction of Head works, Sumps, Pump Rooms, laying, jointing of pipe line and commissioning and maintenance of entire work for water supply projects/ sewage projects.</td>
</tr>
<tr>
<td>B Description (in Brief)</td>
<td>Determination of the liability to pay tax on any goods or services or both</td>
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Issue/s on which advance ruling required
Question(s) on which advance ruling is required

<p>| | |</p>
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|   | 1. Whether Notification No.12/2017-CT(R) as amended by Notification No. 02/2018- C.T.(R) dated 25.01.2018 S.No.3A is applicable to operation and maintenance part of Contract/s entered prior to implementation of GST?  
2. Whether Notification No.12/2017-CT(R) as amended by Notification No. 02/2018-CT(R) dated 25.01.2018 S.No.3A is applicable to operation and maintenance part of contract/s entered post implementation of GST? |

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. Indian Hume Pipe Company Limited, No.361, B2, 2nd Floor, Le Royal Riteroof, Lloyds Road, Gopalapuram, Chennai-600086 (hereinafter called the Applicant or the Company) are registered under GST vide GSTIN 33AAACT40631ZT.

The applicant undertakes contracts for construction of Head works, Sumps, Pump Rooms, laying, jointing of pipe line and commissioning and maintenance of entire work for water supply projects/ sewage projects. They have preferred an application seeking Advance Ruling on

1. Whether Notification No.12/2017- CT(R) as amended by Notification No.02/2018- CT(R) dated 25.01.2018 S.No.3A is applicable to operation and maintenance part of Contract/s entered prior to implementation of GST?

2. Whether Notification No.12/2017-CT/R as amended by Notification No. 02/2018-CT(R) dated 25.01.2018 S.No.3A is applicable to operation and maintenance part of contract/s entered post implementation of GST?
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 has stated that they have been awarded contracts for water supply schemes by the TamilNadu Water Supply and Drainage Board. The following are the contracts for the water supply schemes:

1. CE/TNJ/07/2013-14 dated 04.10.2013 for Providing Combined Water Supply Scheme(CWSS) to 1751 Rural Habitations in Kunnandarkovil(Par), Gandarvakottai, Karambakudi, Pudukkottai (Par), Thiruvarankulam, Aranthangi (Par), Annavasal (Par), Viralimalai (Par), unions of Pudukkottai District and Vallam Town Panchayat of Thanjavur District including trial run and commissioning followed by paid maintenance for a period of one year. The contract contains two parts a. construction period of the contract(Section-I); b. Operation and maintenance by the contractor(Section-II).

2. CE/TNJ/28/2013-14 dated 03.03.2014 for Providing CWSS to 1003 Rural Habitations in Pattukottai Madukkur, Peravurani and Sedhubavachathiram Unions, 150 Wayside Habitations in Thiruviyaru, Papanasam, Thanjavur, Orathanadu and Thirivonam Unions and Peravuranai, Perumagalur and Adiramapattinam Town Panchayats in Thanjavur District including trial run and commissioning followed by paid maintenance for period of Five years of the Scheme. The contract contains two parts a. construction period of the contract (Section-I); b. Operation and maintenance by the contractor (Section-II).

3. CE/CBE/16/2017-18 dated 05.07.2017 for providing dedicated water supply distribution to the Added Areas of Tiruppur Corporation in Tiruppur District including Trial Run and Commissioning followed by paid maintenance for a period of one year of the Scheme. The contract contains two parts a. construction period of the contract (Section-I); b. Operation and maintenance by the contractor(Section-II).

2.2 The applicant has stated that for the projects 1 & 2 above they have already completed the Construction part(Section -I) of the projects viz., Construction of Head works, Sumps, Pump Rooms, laying, joining of pipe line and commissioning of entire work awarded to them prior to the implementation of GST. Under the GST regime as per the contract part they have to undertake Operation and maintenance...
part of the said works (Section II) for the remuneration as determined in the contract as per the BOQ. They have further stated that for operating and maintaining the water supply scheme they generally do not require any goods of substantial amount. Basically it is for maintaining the water supply scheme in proper manner and attending to any defects arisen during the course. Therefore, the Labour portion is more than 75% of the total amount appropriated for maintenance. The applicant has also stated that in respect of the contract no.3 mentioned above, the Tender for the same was floated under Pre-GST Era and awarded under the GST Era and the same is under execution. In view of the above the applicant has sought Advance Ruling to clarify whether maintenance part of the contract would attract Tax @12% or shall be exempted vide the notification 12/2017-CT(rate) as amended by Notification No. 02/2018-CT(R) dated 25.01.2018.

3.1 The Authorized Representative of the Applicant was heard in the matter on 25.09.2018. They stated that they have contract of works which involves installation of water pipes and subsequent operation and maintenance. They stated that the value of goods supplied will be more than 25% of total value. They stated that they will submit agreements with BOQ, giving timelines, value of supply, dates of invoice, date of payment for each milestone. The applicant furnished Bid document – Agreement No. CE/TNJ/28/2013-14 dated 03.03.2014(74 sheets), Price bid (Volume-II) containing Sheets 138 to 286, general abstract of LS 29th & Part Bill of the said agreement, Volume ¼ and 2/4 of the Agreement CE/CBE/16/2017-2018 dated 05.07.2017, a write-up about TWAD Board(Downloaded from website), statement of payment received from TWAD in respect of WSIS to Tiruppur, Tax Invoice raised as LS 7th & part bill dated 12.09.2018 pertaining to Tiruppur project vide their letter dated 11th October 2018. The applicant had not furnished details of the invoices/RA bills raised and payments received with respect of all the contracts for which the ruling is sought. Meanwhile, in view of change in the authority the applicant was extended another opportunity of hearing and was heard on 25.02.2019.

3.2 The applicant appeared on 25.02.2019 and stated that they will submit for each contract details of scope of work linked to respective invoice; payments received will be specified in a statement along with Submission of invoices, Payments received vouchers in 2 weeks. The applicant vide their letter dated 12.03.2019, submitted Abstract for Scope of Works and Component Wise RA Bills
prepared with dates; 2. Memo of RA Bills Payment (cumulative); 3. Payment received vouchers incorporated in Finance in respect of CWSS to Pattukottai and WSIS to Tiruppur.

4. The applicant is under the administrative control of Central Tax. The said jurisdictional authority was addressed to report if there are any pending proceedings in the applicant’s case on the issues raised by the applicant in the ARA application and for comments on the issues raised. The said authority did not furnish any report and also has not furnished any comments.

5. The submissions of the Applicant were examined. From the various submissions of the applicant it is seen that the applicant has entered into agreement with Tamil Nadu Water Supply and Drainage Board(TWAD) for providing Combined Water Supply Scheme vide Contracts CE/TNJ/07/2013-14 dated 04.10.2013; CE/TNJ/28/2013-14 dated 03.03.2014 and CE/CBE/16/2017-18 dated 05.07.2017. On perusal of the documents furnished the following are observed:

- Agreement No. CE/TNJ/07/2013-14/dt.04.10.2013 is for “Providing Combined Water Supply Scheme(CWSS) to 1751 Rural Habitations in Kunnandarkovil(Part), Gandarvakottai, Karambakudi, Pudukkottai(Part), Thiruvarankulam, Aranthangi (Part), Annaavasal(Part), Viralimalai (Part) unions of Pudukkottai District and VALLam Town Panchayat of Thanjavur District including paid maintenance for one year.” The applicant along with the application for advance ruling, has furnished the ‘Forwarding slip to the Lump Sum Agreement’, ‘VIII. Special Conditions of Contract’ and ‘BOQ corresponding to ‘Operation and Maintenance of the Scheme”.

From these documents, it is seen that the applicant has entered into an agreement for providing CWSS which comprises of construction (Section-I) and paid maintenance for a period of one year(Section-II). The maintenance undertaken is in continuation of construction. The total estimated amount of the works is given as Rs. 294.77 Crore and the charges for maintenance as per the BOQ is Rs. 7.89 Crores. The applicant has not furnished the details of RA bills/Invoices/payment details to establish the timeline of execution of work.

- Agreement No. CE/TNJ/28/2013-14 dt.03.03.2014 is for “Providing CWSS to 1003 Rural Habitations in Pattukottai, Madukkur, Peravurani and Sedhubavachathiram Unions, 150 Wayside Habitations in Thiruvaiyaru, Papanasam, Thanjavur, Orathanadu and Thirivonam
Unions and Peravurini, Perumagalur and Adhiramapattinam Town Panchayats in Thanjavur District. The applicant along with the application for advance ruling, has furnished the ‘Forwarding slip to the Lump Sum Agreement’, ‘VIII. Special Conditions of Contract’ and ‘BOQ corresponding to ‘Operation and Maintenance of Scheme’. Further they have furnished ‘Agreement for the work(74 sheets), ‘Price Bid – Volume II’, ‘LS29th & Part Bill- General Abstract’ and ‘BOQ corresponding to ‘Operation and Maintenance of Scheme’. Further they have furnished Abstract for Scope of Works and Component wise RA Bills prepared with date, Memo of RA Bills Payment (cumulative) and Payment received vouchers incorporated in Finance. From the documents, it is seen that the agreement is for supply of pipes, construction of the required infrastructure and paid maintenance for Five years after the trial run. The agreement is a Lump sum agreement for an estimated amount of Rs.361.15 Crore and as per BOQ the amount towards the ‘Operation and Paid Maintenance of the Scheme for Five Year’ is Rs.14.48 Crores. From the ‘Scope of work-RA wise’, it is seen that RA-29 dated 28.03.2018/7.5.2018, includes the ‘Operation and paid maintenance of scheme for five Years’ among other works. The total Bill Value of RA-29 is Rs. 8.29 Crores of which the ‘Operation and Maintenance’ is charged for Rs.1.21 Crores. The ‘Operation and Maintenance charges’ are not charged in the RA bills 1 to 28. From the Journal voucher No. CHN006JVQ118-62 dated 30/06/2018 of the applicant it is seen that payment in respect of RA Bill-29 dated 07.05.2018 is received and accounted.

Agreement No. CE/CBE/16/2017-2018 dt. 05.07.2017 is for “Providing Dedicated Water Supply Distribution to the Added Areas of Tiruppur Corporation in Tiruppur District including trial Run and Commissioning followed by paid maintenance for a period of one year of the Scheme”. The applicant along with the application for advance ruling, has furnished the ‘Forwarding slip to the Lump Sum Agreement’, ‘VIII. Special Conditions of Contract’ and ‘BOQ corresponding to ‘Operation and Maintenance of Scheme’. Further they have furnished ‘Copy of Agreement- Volume ¼ and 2/4’, ‘LS7th & Part Bill and General Abstract of the entire work’ after the personal hearing. From the documents, it is seen that the agreement is for supply of pipes, construction of the required infrastructure and paid maintenance after
the trial run. The agreement is a Lumpsum agreement for an estimated amount of Rs.183.46 Crore and as per the ‘General Abstract’, the amount towards the ‘Maintenance of the Scheme for one Year’ is Rs. 0.70 Crores and the activity is yet to be billed.

The ruling is sought on the following questions:

1. Whether Notification No.12/2017- CT(R) as amended by Notification No.02/2018- CT(R) dated 25.01.2018 S.No.3A is applicable to operation and maintenance part of Contract/s entered prior to implementation of GST?

2. Whether Notification No.12/2017-CT/R as amended by Notification No.02/2018-CT(R) dated 25.01.2018 S.No.3A is applicable to operation and maintenance part of contract/s entered post implementation of GST?

6.1 To answer the question raised, first, the type of supply and whether the supply is a taxable supply under GST is examined and then the applicability of the exemption entry is taken up for decision. Supply is defined under Section 7 of the CGST Act 2017 and the same is reproduced below for reference:

7. (1) For the purposes of this Act, the expression “supply” includes—
(a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, licence, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;
(b) import of services for a consideration whether or not in the course or furtherance of business; and
(c) the activities specified in Schedule I, made or agreed to be made without a consideration;
(1A) where certain activities or transactions constitute a supply in accordance with the provisions of sub-section (1), they shall be treated either as supply of goods or supply of services as referred to in Schedule II;

Section 2(30) of CGST Act, states that

“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, from the documents furnished in respect of contracts (2) and (3), it is evident that the contract is for execution of works and Post-work maintenance for a specific period. The Operation and Maintenance in both the contracts are dealt in Section-II of the Agreement. The applicant has to bear the charges for chemicals, consumable, labour and other services in the course of execution of ‘Operation and Maintenance’. Thus, the ‘Operation and Maintenance’
undertaken as per the contracts (2) and (3) are supplies which are ‘Composite Supplies’ as per Section 2(30) and are taxable to GST.

6.2 In respect of supplies taxable to GST, the Time of Supply is provided under Section 13 of the Act which states that:

(2) The time of supply of services shall be the earliest of the following dates, namely:

(a) the date of issue of invoice by the supplier, if the invoice is issued within the period prescribed under sub-section (2) of section 31 or the date of receipt of payment, whichever is earlier; or

(b) the date of provision of service, if the invoice is not issued within the period prescribed under sub-section (2) of section 31 or the date of receipt of payment, whichever is earlier; or

(c) the date on which the recipient shows the receipt of services in his books of account, in a case where the provisions of clause (a) or clause (b) do not apply

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Explanation.—For the purposes of clauses (a) and (b)—

(i) the supply shall be deemed to have been made to the extent it is covered by the invoice or, as the case may be, the payment;

(ii) “the date of receipt of payment” shall be the date on which the payment is entered in the books of account of the supplier or the date on which the payment is credited to his bank account, whichever is earlier.

In respect of Contract (1), the applicant has not furnished the RA bills/Invoices/any documents to establish the Time of supply and therefore the applicability of GST on the ‘Operation and Maintenance of the said contract’ is not discussed. In respect of Contract (2) under consideration, it is seen that the RA bill-29 is raised on 28.03.2018 for the month of March 2018 and only from the said RA bill, the ‘Operation and Maintenance’ is billed. Therefore, in respect of Contract (2), the Time of Supply for the composite supply of ‘Operation and Maintenance’ under the said contract starts from March 2018 only as seen from the submissions before us. Hence on the entire activity of ‘Operation and Maintenance’ under Contract (2) GST is leviable. In respect of Contract (3), the first RA bill is raised on 20.12.2017 for the main works as per Section-I of the contract and the applicant has furnished details upto L.S.9th & Part Bill dated 25.01.2019 and it is seen that the supply of ‘Operation and Maintenance’ agreed to in the said contract as per Section –II of the Agreement for a receivable of Rs. 69,64,307.76 is not billed in any of these bills and the services are yet to be supplied. Therefore, it is amply evident that GST is leviable in respect of ‘Operation and Maintenance’ agreed to be supplied under Contract (3).
7.1 Having decided the liability to GST in respect of that portion of the contract being executed after implementation of GST, the applicability of Sl.No. 3A of Notification No. 12/2017-C.T.(Rate) dated 28.06.2017 as amended by Notification No. 02/2018-C.T.(Rate) dated 25.01.2018 is taken up. Notification 12/2017-Central Tax (Rate) as amended vide Notification No. 02/2018-C.T.(Rate) dated 25/01/2018 reads as follows:

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Chapter, Section, Heading, Group or Service Code (Tariff)</th>
<th>Description of Services</th>
<th>Rate (per cent.)</th>
<th>Condition</th>
</tr>
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<tr>
<td>3A</td>
<td>Chapter 99</td>
<td>Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent. of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.</td>
<td>Nil</td>
<td>Nil</td>
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Explanation 2(2f) of the Notification No. 12/2017-C.T.(Rate) defines 'governmental authority' as under:

(2f) "governmental authority" has the same meaning as assigned to it in the Explanation to clause (16) of section 2 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017);

Explanation to Clause (16) of Section 2 of the Integrated Goods and Service Tax Act (IGST) is given as under:

Explanation — For the purposes of this clause, the expression "governmental authority" means an authority or a board or any other body:

(i) set up by an Act of Parliament or a State Legislature, or
(ii) established by any Government, with ninety per cent. or more participation by way of equity or control, to carry out any function entrusted to a municipality under article 243W of the Constitution.

This definition was later modified vide Notification No 32/2017- Central Tax (Rate) dt. 13.10.2017
“(ii) in paragraph 2, for clause (zf), the following shall be substituted, namely: - “(zf) “Governmental Authority” means an authority or a Board or any other body. -

(i) set up by an Act of Parliament or a State Legislature; or
(ii) established by any Government, with 90 percent or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.”

7.2 From the above, it can be seen that for the applicability of the aforementioned entry, the following conditions needs to be fulfilled:

1. Time of supply should be after 25.01.2018 (date of effect of the Notification)
2. The supply should be a composite supply of goods and services in which the value of goods do not constitute more than 25% of the total value
3. Supply must be made to either Central Government or a State Government or a Union Territory or a Local Authority or a Government Authority or Government Entity
4. The Supply should be by way of any activity in relation to any function entrusted to a Panchayat under Article 243G or to a Municipality under Article 243W of the Constitution.

7.3 In the case at hand, M/s. TWAD Board is a Board, constituted by an Act of Tamil Nadu State Legislature called Tamil Nadu Water Supply and Drainage Board Act, 1970 with 100% contribution by way of Government and controlled by Government by way of appointing Directors of the TWAD Board entrusted with the development of Water Supply and Sewerage facilities in Municipalities and Panchayats in the State of Tamil Nadu, except Chennai Metropolitan Development. Thus M/s. TWAD is a ‘Governmental Authority’ as defined under 2(zf) of the Notification No. 12/2017-CT (Rate) as amended effective from 13.10.2017 and the supply is made to the ‘Government Authority’ by the applicant. The Twelfth Schedule of Article 243W of the Constitution lists the functions of the Municipality at Sl No 5 as “Water Supply for Domestic, Industrial and Commercial purposes”. The Eleventh Schedule of Article 243G of the Constitution list the functions of the Municipality at Sl No 5 as “Water Supply for Domestic, Industrial and Commercial purposes”. The contracts under consideration are for providing Combined Water Supply Scheme (CWSS) to various regions. Thus, it is clear that the supplies as per
the contracts are works received by TWAD and are in relation to functions entrusted to Panchayat or Municipality.

7.4 In respect of Contract (2), the Operation and Maintenance of the executed project is undertaken after implementation of GST and is a composite supply. The contractor is obligated to borne the cost of water, gas, consumables, chemicals and other services during the period of Maintenance as seen from the 'VIII. Special Conditions of Contract'. The details of the quantum of materials and Labour involved in the said contract are not furnished separately before this authority. We therefore, hold that in respect of contract (2)[agreement No. CE/TNJ/28/2013-14 dated 03.03.2014], the exemption provided at Sl.No. 3A of Notification No. 12/2017-C.T.(Rate) is applicable if the total value of the supply of goods involved in the RA bills raised for such supply do not constitute more than 25 percent of the value of such bills which are raised after 25.01.2018 and the break-up of the value of goods and other supplies are mentioned in such bills and all the other required conditions of the said entry stands fulfilled.

7.5 In respect of Contract (3)[CE/CBE/2017-18 dated 05.07.2017], the maintenance is to be undertaken after the execution of the project. In this contract also, the vivisection of the material and labour component is not furnished before this authority. Therefore, we hold that in respect of this contract, if the value of supply of goods involved in such supply as raised in each such bill does not constitute more than 25 percent of the value of such bill, then the exemption under Sl.No. 3A of the Notification No. 12/2017-CT (Rate), inserted vide Notification No. 02/2018 -C.T.(Rate) dated 25.01.2018 is applicable to the Operation and Maintenance Part(Section-II) of the Contracts, in as much as all the other required conditions stands fulfilled.

8. In view of the foregoing, we rule as under:

**RULING**

1. The exemption from CGST under Sl.No. 3A of the Notification No. 12/2017-CT (Rate) dated 28th June 2017 as amended and exemption from SGST under Sl.No. 3A of the G.O. (Ms) No. 73 dated 29.06.2017 No.II (2)/CTR/532(d-15)/2017 as amended is applicable to the applicant in respect of the 'Operation and Maintenance' part of Contract entered into by them with TWAD in respect of the Agreement No. CE/TNJ/28/2013-14 dated 03.03.2014 to that extent for which bills/invoices are raised after
25.01.2018 and provided the value of supply of goods in each such bill did not constitute more than 25 percent of the value of supplies undertaken by them.

2. The exemption from CGST under Sl.No. 3A of the Notification No. 12/2017-CT (Rate) dated 28th June 2017 as amended and exemption from SGST under Sl.No. 3A of the G.O. (Ms) No. 73 dated 29.06.2017 No.II (2)/CTR/532[d-15]/2017 as amended is applicable to the applicant in respect of the ‘Operation and Maintenance’ part of Contract entered into by them with TWAD in respect of the Agreement No. CE/CBE/16/2017-2018 dated 05.07.2017 provided the value of supply of goods involved in each such bill did not constitute more than 25 percent of the value of supplies undertaken by them.

Ms. Manasa Gangotri Kata
Member, CGST

Shri Kurinji Selvaan.V.S
Member, TNGST

To

M/s. Indian Hume Pipe Company Limited,
No.361, B2, 2nd Floor, Le Royal Riteroof, Lloyds Road,
Gopalapuram, Chennai-600086

Copy Submitted to:
1. The Additional Chief Secretary / Commissioner of Commercial Taxes,
   II Floor, Ezhilagam, Chepauk, Chennai-600 005.

2. The Principal Chief Commissioner of GST & Central Excise,
   No 26/1, Mahatma Gandhi Road, Nungambakkam, Chennai-600034.

Copy to:
3. The Commissioner of GST & Central Excise, Chennai North Commissionersate,
   No. 26/1, Mahatma Gandhi Road, Nungambakkam, Chennai 600 034.

4. The Assistant Commissioner (ST)
   Royapettah Assessment Circle,
   46, Pasumpon Muthuramalingam Salai,Taluk Office Building,
   RA Puram,Chennai 600 028