

OFFICE OF THE GUJARAT AUTHORITY FOR ADVANCE RULING
COMMISSIONARTE OF GOODS AND SERVICES TAX,
GUJARAT STATE
D/5, RAJYA KAR BHAVAN, ASHRAM ROAD,
AHMEDABAD – 380 009.



ADVANCE RULING NO. GUJ/GAAR/R/ 19/2019
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2018/AR/6)

Date: 11.09.2019

Name and address of the applicant	M/s. Satyesh Brinechem Private Limited. Sandesh Bhavan, Lad Society Road, Bodakdev, Ahmedabad – 380054.
GSTIN of the applicant	24AAUCS2572G1Z1
Date of application	22.02.2018
Clause(s) of Section 97(2) of CGST / GGST Act, 2017, under which the question(s) raised.	(iv) Admissibility of input tax credit of tax paid or deemed to have been paid.
Date of Personal Hearing	10.5.2018
Present for the applicant	Shri Samir Sidhpuria, Advocate

2. The applicant, vide Form GST ARA-01 dated 22.02.2018, mentioned their queries as under:

QUERRIES

Whether input tax credit is admissible to the applicant under the GST Acts in respect of bunds which are constructed and used in the manufacture of salt and bromine chemicals?

2. The Applicant is a private limited company engaged in the manufacture and supply of salt and bromine chemicals. The applicant is setting up a Greenfield project for manufacture of salt and bromine chemicals in the Greater Rann of Kutch in the State of Gujarat. The salt manufactured by the applicant is required to be exported as per condition and undertaking given to the Govt. while taking land on lease basis. Therefore the manufactured salt is Zero rated supply u/s. 16 of the IGST Act for the applicant.

2.1 Process of manufacturing salt and bromine chemicals:

1. The applicant may point out that Salt and Brine are produced from sea water which requires solar evaporation. For the purpose of manufacturing salt the applicant has to construct “Bunds” which are also known as “crystallizers” wherein Salt gets deposited. Due to atmospheric heat and solar evaporation raw salt crystalize from sea water in the crystallizers within 40 to 45 days. Later on the raw salt thus deposited is harvested either manually or by machines.

2. In order to produce industrial salt, the harvested salt in the form of wet crystals is washed in the washery plant with brine to remove insoluble matter as well as soluble impurities. The washery plant consists of steel structures in which the applicant has to install equipment like Belt conveyor, metallic screener, hopper, and lay the civil foundation at different heights as per process requirement..
3. After harvesting the raw salt, the remaining brine is discharged into the circuit area and stored in the Reservoir for conversion into “bittern” which is used as raw material in the manufacture of bromine. In order to form such circuit the applicant requires “Bunds”. “Bunds” are prepared by sub-contractor by using the material like Soil, Terrazyme Chemical, HB Metal and LDPE film etc. The applicant is paying GST on procurement of works contract services and purchase of materials also. Without “bunds/ crystallizers” activity of manufacturing salt and bromine are not possible. Thereafter, the Bittern is transferred through pipeline into the Bromine Plant.
4. Thus “bunds” / “crystallizers” are an indispensable part of the apparatus used for manufacturing salt and bromine. It is in fact impossible to manufacture salt and bromine without bunds.

2.2 Applicants Understanding:

Input tax credit admissible in respect of any goods and services used in the course or furtherance of business:

1. The applicant may point out that input tax credit is admissible under Section 16 of the GST Acts in respect of all goods and services which are used or intended to be used in the course or furtherance of business. Section 16(1) of the GST Acts which is relevant in this regard reads as under:
2. *“16(1) Every registered person shall, subject to such conditions and restrictions as may be prescribed and in the manner specified in section 49, be entitled to take credit of input tax charged on any supply of goods or services or both to him which are used or intended to be used in the course or furtherance of business and the said amount shall be credited to the electronic credit ledger of such person.”*
3. It is respectfully submitted that the material used for constructing bunds as well as the services availed for construction of bunds are used in the course or furtherance of business and hence input tax credit is admissible under Section 16(1) of the GST Acts.

None of the exclusions as contained in Section 17 of the GST Acts satisfied and hence input tax credit is admissible:

2.3 Input tax credit is inadmissible in respect of some transactions as stated in Section 17 of the GST Acts. It is respectfully submitted that “bunds” does not fall under any of the restrictive clauses of Section 17 of the GST Acts and hence input tax credit is admissible to the applicant.

“Bunds” are plant and machinery used for manufacturing salt and bromine and hence clauses (c) and (d) of Section 17(5) are inapplicable

2.4 “Bunds” are immovable property. Hence clauses (c) and (d) of Section 17(5) of the GST Acts which are relevant read as under:

“17(5) Notwithstanding anything contained in sub-section (I) of section 16 and sub-section (1) of section 18, input tax credit shall not be available in respect of the following, namely :-

- (c) works contract services when supplied for construction of an immovable property (other than plant and machinery) except where it is an input service for further supply of works contract service;*
- (d) goods or services or both received by a taxable person for construction of an immovable property (other than plant or machinery) on his own account including when such goods or services or both are used in the course or furtherance of business.*

Explanation — For the purposes of clauses (c) and (d), the expression “construction” includes re-construction, renovation, additions or alterations or repairs, to the extent of capitalization, to the said immovable property;”

2.5 Thus while input tax credit is not admissible in respect of works contract services or any goods and services for construction of immovable property, a specific exception is made with regard to “plant and machinery”. The phrase “plant and machinery” has been defined in Explanation to Section 17 of the GST Acts which reads as under:

“Explanation - For the purposes of this Chapter and Chapter VI, the expression “plant and machinery” means apparatus, equipment and machinery fixed to earth by foundation or structural support that are used for making outward supply of goods or services or both and includes such foundation and structural supports but excludes-

- (i) land, building or any other civil structures;
- (ii) telecommunication towers; and
- (iii) pipelines laid outside the factory premises.”

2.6 Thus any apparatus, equipment and machinery which is used for making outward supply of goods or services qualifies as plant and machinery. Land, building or any other civil structures which are not as such directly part of the manufacturing process but only play a supporting role are excluded from the purview of “plant and machinery”. Further specific exclusions are telecommunication towers and pipelines laid outside the factory premises.

None of the exclusion as contained in Section 17 of the GST Acts satisfied and hence, input tax credit is admissible:

2.7 Input tax credit is inadmissible in respect of some transactions as stated in Section 17 of the GST Acts. It is respectfully submitted that “bunds” does not fall under any of the restrictive clauses of Section 17 of the GST Acts and hence input tax credit is admissible to the applicant.

Bunds are directly used in the manufacturing process and, hence, they qualify as “plant & machinery”:

2.8 It is respectfully submitted that bunds are directly used in the manufacturing process and hence they squarely fall within the ambit of “plant and machinery” as defined in the *Explanation* to Section 17 of the GST Acts. It is therefore respectfully submitted that the applicant is entitled to input tax credit of tax paid on goods and services used for construction of bunds.

Judgment of Hon. Supreme Court squarely supports the applicant

2.9 The applicant is squarely supported by the judgment of Hon. Supreme Court in the case of **Scientific Engineering House (P) Ltd. Vs. Commissioner of Income Tax, Andhra Pradesh 157 ITR 86 (S.C.)**. In this case the Supreme Court held that technical know-how in the shape of drawings, designs, charts, plans, processing data and other literature falls within the definition of the term 'plant'. While taking this decision, though a number of decisions were cited before it, Hon. Supreme Court thought it fit to refer only to 3 to 4 decisions and proceeded to make following observations:

“The classic definition of 'plant' was given by Lindley, L.J. in Yarmouth v. France [1887] 19 Q.B.D. 647, a case in which it was decided that a cart-horse was plant within the meaning of Section 1(1) of Employers' Liability Act, 1880. The relevant passage occurring at page 658 of the Report runs thus:

“There is no definition of plant in the Act: but, in its ordinary sense, it includes whatever apparatus is used by a business man for carrying on his business-not his stock-in-trade which he buys or makes for sale; but all goods and chattels, fixed or movable, live or dead, which he keeps for permanent employment in his business. ”

In other words, plant would include any article or object fixed or movable, live or dead, used by businessman for carrying on his business and it is not necessarily confined to an apparatus which is used for mechanical operations or processes or is employed in mechanical or industrial business. In order to qualify as plant the article must have some degree of durability, as for instance, in Hinton v. Maden& Ireland Ltd., 39 I.T.R. 357, knives and lasts having an average life of three years used in manufacturing shoes were held to be plant- In C.I.T. Andhra Pradesh v. Taj Mahal Hotel, 82 I.T.R. 44, the respondent, which ran a

hotel, installed sanitary and pipeline fittings in one of its branches in respect whereof it claimed development rebate and the question was whether the sanitary and pipe-line fittings installed fell within the definition of plant given in Section 10(5) of the 1922 Act which was similar to the definition given in Section 43(3) of the 1961 Act and this Court after approving the definition of plant given by Lindley L.J. in Yarmouth v. France as expounded in Jarrold v. John Good and sons limited 1962, 40 T.C. 681 C.A. , held that sanitary and pipe-line fittings fell within the definition of plant.

13. *In Inland Revenue Commissioner v. Early Curie & Co. Ltd. 16 I.T.R. 62, the House of Lords held that a dry dock since it fulfilled the function of a plant must be held to be a plant. Lord Reid considered the part which a dry dock played in the assessee company's operations and observed:*

“It seems to me that every part of this dry dock plays an essential part.... The whole of the dock is I think, the means by which, or plant with which, the operation is performed. ”

Lord Guest indicated a functional test in these words:

In order to decide whether a particular subject is an 'apparatus' it seems obvious that an enquiry has to be made as to what operation it performs. The functional test is, therefore, essential at any rate as a preliminary. In other words the test would be: Does the article fulfill the function of a plant in the assessee's trading activity? Is it a tool of his trade with which he carries on his business? If the answer is in the affirmative, it will be a plant. ”

2.10 According to Hon. Supreme Court the purpose of supplying technical know-how to the assessee was to enable it to undertake its trading activity of manufacturing the goods and therefore it had a vital function to perform in the manufacture of goods. In fact it is only with the aid of technical know-how that the assessee was able to commence its manufacturing activity and these documents really formed the basis of the business of manufacturing instruments by the assessee. It is true, that by themselves the documents incorporating technical know-how did not perform any mechanical operations or processes but that according to Supreme Court cannot militate against their being a plant since they were in a sense the basic tools of the assessee's trade having a fairly enduring utility.

2.11 In this case of Scientific Engineering House (P) Ltd. (supra) Hon. Supreme Court has approved the decision of Hon. Gujarat High Court in the case of **Commissioner of Income Tax, Gujarat v. Elecon Engineering Co. Ltd. 96 I.T.R. 672**, wherein the Gujarat High Court has, after exhaustively reviewing the case law on the topic, held that drawings and patterns which constitute know-how and are fundamental to the assessee's manufacturing business are 'plant'. Hon. Gujarat High Court has in the case of Elecon Engineering Co. Ltd. (supra) which has been approved by Hon. Supreme Court, after reviewing various authorities, concluded as under:

"56. On reviewing these authorities, a broad consensus emerges from which the essential characteristics of plant can be clearly gleaned. The word "plant", in its ordinary meaning, is word of wide import and in the context of section 32 it must be broadly construed. It includes any article or object, fixed or movable, live or dead, used by a businessman for carrying on his business. It is not necessarily confined to an apparatus which is used for mechanical operations or processes or is employed in mechanical or industrial business. It would not, however, cover the stock-in-trade, that is, goods brought or made for sale by a businessman. It would also not include an article which is merely a part of a premise in which the business is carried on as distinguished from a part of the plant with which the business is carried on. An article to qualify as plant must furthermore have some degree of durability and that which is quickly consumed or worn out in the course of a few operations or within a short time cannot properly be called "plant". But an article would not be any the less plant because it is small in size or cheap in value or a large quantity thereof is consumed while being employed in carrying on business. In the ultimate analysis the inquiry which must be made is as to what operation the apparatus performs in the assessee's business. The relevant test to be applied is: Does it fulfill the function of plant in the assessee's trading activity? Is it the tool of the taxpayer's trade? If it is, then it is plant no matter that it is not very long-lasting or does not contain working parts such as a machine does and plays a merely passive role in the accomplished of the trading purpose.

2.12 Thus according to Hon. Gujarat High Court the collocation of the words "plant and machinery" does not necessarily mean that an apparatus used by the businessman must be such as is used for mechanical operations or processes and that it does not include the place used by a businessman for carrying on his business. Of course the article must be for permanent employment in business and would not include stock in trade which comes and goes. Permanent employment in business requires some degree of durability of the article. What is to be considered is the function performed by the article and its utility in the business activity of the dealer. The functional test is thus essential.

If functional test applied then "bunds" clearly qualify as plant and machinery:

2.13 It is respectfully submitted that if the functional test is applied then "bunds" clearly qualify as plant and machinery since the manufacture of salt and bromine is not possible without the "bunds" / "crystallizers". The "bunds" cannot be discarded as merely a building or a civil structure in which the manufacturing process is undertaken. The "bunds"/ "crystallizers" are an integral part of the apparatus with the help of which manufacturing process is undertaken and therefore it qualifies as plant and machinery for which input tax credit is admissible.

Other Judgments of Hon. Supreme Court squarely support the applicant:

2.14 The applicant is also supported in its submission by the judgment of Hon. Supreme Court in the case of **Jayaswal Neco Ltd. v/s Commissioner of Central Excise (2015) 319 ELT 247 (SC)**. In this case railway tracks were used in transporting hot metal in ladle placed on ladle car from blast furnace to pig casting machine through ladle car where hot metal was poured into pig casting machine for manufacture of pig iron. The system also helped in taking the hot pig iron from the pig casting machine to the pig storage yard wherein hot pig iron was dumped for cooling and making ready for dispatchers. The railway tracks were also used in handling of raw materials. The question was whether railway tracks qualified as capital goods and therefore whether Modvat credit was admissible in respect of goods used for constructing railway tracks. Hon. Supreme Court observed that the railway tracks had been installed by the assessee within the plant as a part of handling system for raw material and processed material. It was held by Hon. Supreme Court that “railway track material used for handling raw materials and process goods” was capital goods and hence the assessee had rightly claimed Modvat credit in respect of the said item.

2.15 The applicant is also supported by the judgment of Hon. Supreme Court in the case of **Commissioner of Central Excise v/s Rajasthan Spinning and Weaving Mills Ltd. 2010 (255) ELT 481 (SC)** wherein it has been held that steel plates and M.S. channels used in the fabrication of chimney for diesel generation set are “capital goods” for the purpose of Central excise.

Recent Judgment of Hon. Gujarat High Court squarely supports the applicant

2.16 The applicant is squarely supported in its submission by a recent judgment of Hon. Gujarat High Court in the case of **State of Gujarat v/s Pipavav Defense and Offshore Engineering Company Ltd. (2017) 105 VST 60 (Guj.)** wherein it was held that goods used for construction of “dry dock” and “fit out berth” which were necessary for the purpose of the ship manufacturing business of the dealer qualified as “plant and machinery” and therefore input tax credit was admissible in respect of such goods under the Gujarat Value Added Tax Act, 2003.

“Any other civil structures” to be read ejusdem generis the words land and building:

2.17 It is respectfully submitted that the phrase “any other civil structures” as appearing in Explanation to Section 17 of the GST Acts is to be read ejusdem generis to the preceding words being land and building. It is respectfully submitted that it is well settled that when particular words pertaining to a class, category or genus are followed by general words, the general words are construed as limited to things of the same kind as those specified. This principle of interpretation is known as “ejusdem generis”. The preconditions for application of the said principle were laid down by Hon. Supreme Court in the case of **Amar Chandra Chakraborty v/s**

Collector of Central Excise AIR 1972 SC 1863 as follows:

“The ejusdem generis rule strives to reconcile the incompatibility between specific and general words. This doctrine applies when (i) the statute contains an enumeration of specific words; (ii) the subjects of the enumeration constitute a class or category; (iii) that class or category is not exhausted by the enumeration; (iv) the general term follows the enumeration and (v) there is no indication of a different legislative intent. ”

2.18 Reference is invited to a judgment of Hon. Supreme Court in the case of **Siddeshwari Cotton Mills (P) Ltd. v/s Union of India AIR 1989 SC 1019**. Section 2(f) of the Central Excise and Salt Act, 1944 provided for certain activities which were deemed to be manufacturing processes. One of the clauses read as *“in relation to goods comprised in Item No. 19-1 of the Schedule to the Central Excise Tariff Act, 1985, includes bleaching, mercerising, dyeing, printing, water-proofing, rubberising, shrink-proofing, organdie processing or any other process or any one or more of these processes.”* The question before Hon. Court was the ambit of the phrase *“any other process”*. Hon. Supreme Court held as under:

“In the present case the expressions 'bleaching, mercerising, dyeing, printing, water-proofing, rubberising, shrink-proofing, organdie processing, which precede the expression 'or any other process' contemplate processes which impart a change of a lasting character to the fabric by either the addition of some chemical into the fabric or otherwise. 'Any other process' in the section must, share one or the other of these incidents. The expression "any other process" is used in the context of what constitutes manufacture in its extended meaning and the expression "unprocessed" in the exempting notification draws its meaning from that context. ”

2.19 The applicant respectfully submits that the phrase *“any other civil structures”* is to be restricted to immovable property in the nature of land and building i.e. property which is as such only a place where the business is carried on or where manufacturing activity is undertaken. Any structure which is used as an apparatus in the manufacturing activity will not be *“any other civil structure”* and it will be a *“plant and machinery”* for which input tax credit is admissible.

Allowance of input tax credit in tune with the basic scheme of the GST Acts which is to avoid cascading effect of taxes

2.20 The applicant points out that one of the fundamental features of the GST Acts is to avoid cascading effect of taxes by maintaining credit chain. Thus the scheme of the GST Acts provides for admissibility of input tax credit in respect of all goods and services which are used in the course or furtherance of business. The admissibility of input tax credit in respect of plant and machinery is also in line with such scheme since plant and machinery are essential for any manufacturing process and without such apparatus the process would be impossible or commercially inexpedient.

In the present case it is impossible to manufacture salt and bromine chemicals without construction of “bunds” / “crystallizers” and hence admissibility of input tax credit in respect of goods and services used to construct such “bunds” / “crystallizers” would be in consonance with the basic scheme of the GST Acts which is to avoid cascading effect of taxes.

DISCLAIMER

2.21 The applicant says that above question posed for advance ruling is neither pending nor decided in any proceedings in the case of the applicant under any of the provisions of the GST Acts.

Discussion and findings:

3. We have considered the submissions made by the applicant in their application, and at the time of personal hearing. Jurisdictional Authority has not furnished any comments in the matter.

4. The applicant has submitted that process of manufacturing salt and bromine chemicals, as under:

- Salt and Brine are produced from sea water which requires solar evaporation. For the purpose of manufacturing salt the applicant has to construct “**Bunds**” which are also known as “**crystallizers**” wherein Salt gets deposited. Due to atmospheric heat and solar evaporation raw salt crystalize from sea water in the crystallizers within 40 to 45 days. Later on the raw salt thus deposited is harvested either manually or by machines.
- In order to produce industrial salt, the harvested salt in the form of wet crystals is washed in the washery plant with brine to remove insoluble matter as well as soluble impurities. The washery plant consists of steel structures in which the applicant has to install equipment like Belt conveyor, metallic screener, hopper, and lay the civil foundation at different heights as per process requirement..
- After harvesting the raw salt, the remaining brine is discharged into the circuit area and stored in the Reservoir for conversion into “bittern” which is used as raw material in the manufacture of bromine. In order to form such circuit the applicant requires “Bunds”. “Bunds” are prepared by sub-contractor by using the material like Soil, Terrazyme Chemical, HB Metal and LDPE film etc. The applicant is paying GST on procurement of works contract services and purchase of materials also. Without “bunds/ crystallizers” activity of manufacturing salt and bromine are not possible. Thereafter, the Bittern is transferred through pipeline into the Bromine Plant.
- Thus “bunds” / “crystallizers” are an indispensable part of the apparatus used for manufacturing salt and bromine. It is in fact impossible to manufacture salt and bromine without bunds.

5. We find that the applicant has raised the following question for the purpose of advance ruling under section 97 of the Central Goods and Services Tax Act, 2017/the Gujarat Goods and Services Tax Act, 2017 (herein after collectively referred to as “the GST Acts”):

Whether input tax credit is admissible to the applicant under the GST Acts in respect of bunds which are constructed and used in the manufacture of salt and bromine chemicals?

6. We find that the Applicant is a private limited company engaged in the manufacture and supply of salt and bromine chemicals. All types of Salt fall under GST HSN code chapter 2501, which attract nil rate (0%) of GST. Supply of goods or services or both on which nil or 0% GST rate is applicable are called NIL rated supply. Schedule-I of the GST Act contains the goods which are nil-rated supply. For example, cereals, fresh fruits, and vegetables, **salt**, natural honey, milk, human blood etc..

6.1 However, the applicant has submitted that the salt manufactured by them is required to be exported as per condition and undertaking given to the Govt. while taking land on lease basis. Therefore, the manufactured salt is **‘Zero rated supply’** u/s. 16 of the IGST Act for the applicant.

7. To appreciate the fact, it is also necessary to understand the definitions of “zero-rated supplies”, “*Exempt Supply*” and “*Non taxable Supply*” as given in GST Acts.

7.1 As per Section 16 (1) of the Integrated Goods and Service Tax Act, 2017, “zero-rated supplies” mean any of the following supplies of the goods or services or both, namely:-

- (a) Export of goods or services or both; or
- (b) Supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit.”

7.1.2 Section 2(78) of the Act has defined the term “Non taxable supply” as hereunder-

*“Non taxable Supply” means a **supply of goods or services** or both which is not leviable to tax under this Act or under the **Integrated Goods & Services Tax Act**.*

7.1.3 Exempt supply is defined under section 2(47) of the CGST Act, 2017 (hereinafter referred to as “The Act”) as reproduced below-

*“Exempt Supply” means supply of any goods or services or both which **attracts nil rated of tax** or which may be wholly exempt under section 11, or under section 6 of the Integrated Goods and Services Tax Act, and includes Non- Taxable supply.*

8. We further observe that section 16(2) of the Integrated Goods and Services Tax Act, 2017 (IGST Act for short) states that “*subject to the provisions of sub-section (5) of section 17 of the Central Goods and Services Tax*

Act, 2017, credit of input tax may be availed for making zero-rated supplies, **notwithstanding that such supply may be an exempt supply.** Whereas as per section 2(47) of the CGST Act, exempt supply includes nil rated supply and non-taxable supply.

9. Input tax credit is inadmissible in respect of some transactions as stated in Section 17 of the GST Acts. Clauses (c) and (d) of Section 17(5) of the GST Acts and the definition of “plant & machinery” as given in explanation to Section 17 of the GST Acts, which are relevant, read as under:

“17(5) Notwithstanding anything contained in sub-section (1) of section 16 and sub-section (1) of section 18, input tax credit shall not be available in respect of the following, namely :-

- (c) works contract services when supplied for construction of an immovable property (other than plant and machinery) except where it is an input service for further supply of works contract service;*
- (d) goods or services or both received by a taxable person for construction of an immovable property (other than plant or machinery) on his own account including when such goods or services or both are used in the course or furtherance of business.*

*Explanation— For the purposes of clauses (c) and (d), the expression “construction” includes re-construction, renovation, additions or alterations or repairs, **to the extent of capitalization, to the said immovable property;**”*

Further, the phrase “**plant and machinery**” has been defined in Explanation to Section 17 of the GST Acts, which reads as under:

“Explanation - For the purposes of this Chapter and Chapter VI, the expression “plant and machinery” means apparatus, equipment and machinery fixed to earth by foundation or structural support that are used for making outward supply of goods or services or both and includes such foundation and structural supports but excludes-

- (i) land, building or any other civil structures;*
- (ii) telecommunication towers; and*
- (iii) pipelines laid outside the factory premises.”*

10. From the above, it clearly reveals that as per section 16(2) of the IGST Act, Input tax credit is available on inputs and input services to make Zero rated supplies (such supply may be an exempt supply), subject to the provisions of sub-section (5) of section 17 of CGST Act. As per Clauses (c) and (d) of Section 17(5) of the GST Acts, input tax credit is not admissible in respect of works contract services or any goods and services for construction of immovable property (**other than plant and machinery**). Thus, a specific exception is made with regard to “plant and machinery.”

11. In view of the foregoing, we rule as under –

R U L I N G

Question 1: Whether input tax credit is admissible to the applicant under the GST Acts in respect of bunds which are constructed and used in the manufacture of salt and bromine chemicals?

Answer: Input tax credit of GST paid on goods and services used to construct the “bunds” is admissible to M/s. Satyesh Brinechem Private Limited, provided that the bunds are used for making zero rated supplies and fulfill the conditions which are necessary for treating the bunds as “plant and machinery”.

(R.B. Mankodi)

Member

(G.C. Jain)

Member

Place : Ahmedabad

Date :11.09.2019