GUJARAT APPELLATE AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX D/5, RAJYA KAR BHAVAN, ASHRAM ROAD, AHMEDABAD – 380 009.	

ADVANCE RULING(APPEAL) NO. GUJ/GAAAR/APPEAL/2021/09
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2020/AR/09)
Date: 08.03.2021

Name and address of the appellant	:	Nirma University Sarkhej-Gandhinagar Highway, Chharodi, Ahmedabad – 382481.
GSTIN of the appellant	:	24AAATT6829N1ZY
Advance Ruling No. and Date	:	GUJ/GAAR/R/38/2020 dated 03.07.2020
Date of appeal	:	13.08.2020
Date of Personal Hearing	:	15.12.2020
Present for the appellant	:	Shri Amal Dave Advocate

M/s. Nirma University(herein after referred to as the "appellant" or "Nirma") filed an application for advance ruling before the Gujarat Authority for Advance Ruling (herein after referred to as the 'GAAR') wherein it raised the following questions for advance ruling :-

(i) Whether Nirma would be eligible for claiming benefit of the exemption for legal service as provided in Sr.No. 45 of the Notification No. 12/2017- Central Tax(Rate) dated 28th June, 2017, as amended from time to time in respect of procurement of legal services?

(ii) Whether services provided by Nirma are exempted under Sr.No.4 of Notification No. 12/2017- Central Tax (Rate)?

(iii) Whether Nirma is required to be registered as a Deductor under GST as per the provision of Section 24 of the CGST Act?

2. One of the aspects required to be determined in order to arrive at the decisionon aforesaid three questions was whether the appellant is a "governmental authority" or otherwise. The GAAR examined the issue and held that the appellant does not fall under the definition of "governmental authority". Accordingly, the GAAR, vide Advance Ruling No. GUJ/GAAR/R/38/2020 dated 03.07.2020, answered in negative in respect of all the aforesaid three questions.

3. Aggrieved by the aforesaid advance ruling to the extent of denial of exemption under Sr. No. 45 and Sr. No. 4 of Notification No. 12/2017- Central

Tax (Rate) dated 28.06.2017 as amended from time to time and corresponding Notification No. 12/2017-State Tax (Rate) dated 30.06.2017 as amended from time to time (the Central Tax (Rate) Notification herein after referred to includes the reference to corresponding State Tax (Rate) Notification also), the appellant has filed the present appeal. Thus, the appellant has not challenged the advance ruling in respect of question number 3 raised by it.

4.1 The appellant has referred to the definition of "governmental authority" given under section 2(16) of the Integrated Goods and Services Tax Act, 2017 (herein after referred to as the "IGST Act, 2017") and has submitted that since it has been set up by an Act of a State Legislature, it is a "government authority". It has further submitted that since item (i) of the said definition is separated from item (ii) by a semi colon (;), the condition prescribed below said item (ii) is not applicable to item (i). The appellant has relied upon the judgement in the case of Rajinder Singh V/s Kultar Singh of the Hon'ble High Court of Panjab and Haryana [AIR 1980 P&H 1: ILR (1979) 2 P&H 486(FB)] and the judgement in the case of Shapoorji Paloonji& Company Ltd. V/s CCE, Patna [2016-TIOL-556-HC-PATNA-ST]

4.2 The appellant has also referred to entry 13 of the Twelfth Schedule read with Article 243W of the Constitution of India. The said entry 13 covers "promotion of cultural, educational and aesthetic aspects". The appellant has submitted that the educational activities is very well covered in the said entry and there is no distinction provided for primary or higher education; that the entry is vast enough to cover all types of education and allied activities pertaining to cause of education. The appellant has relied upon the judgements in the case of State Waqf Board V/s Abdul Azeer Sahib [AIR 1968 Mad 79] and Doypack Systems (P) Ltd V/s UOI [1988(36) E.T.T.201(S.C.)].

FINDINGS :-

5. We have considered the submissions made by the appellant in the appeal filed by them, in the additional written submissions as well as submissions at the time of personal hearing, Ruling given by the GAAR and other evidences available on record.

6.1 As the issue involved in this case is regarding admissibility or otherwise of benefit of Sr. No. 45 and Sr. No. 4 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, as amended, it would be useful to refer to those entries, which read as follows :-

Sl. No.	*Chapter, Heading, Group Service Code (Tariff)*	*Description of Services*	*Rate (per cent)*	*Condition*
(1)	*(2)*	*(3)*	*(4)*	*(5)*

4	*Chapter 99*	*Services by [* * *] governmental authority by way of any activity in relation to any function entrusted to a municipality under article 243 W of the Constitution.*	*Nil*	*Nil*
45	*Heading 9982 or Heading 9991*	*Services provided by-* *(a) an arbitral tribunal to-* *(i)----------;* *(ii)----------;* *(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government entity.* *(b) a Partnership Firm of Advocates or an individual as an advocate other than a Senior advocate, by way of legal services to-* *(i)----------;* *(ii)----------;* *(iii)---------;* *(iv) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government entity.* *(c) a Senior advocate by way of legal services to-* *(i)----------;* *(ii)----------;* *(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government entity.*	*Nil*	*Nil*

* * * Against Serial Number 4, in the entry in column (3), the words "Central Government, State Government, Union Territory, local authority or" were omitted (w.e.f. 27.07.2018) vide Notification No. 14/2018-Central Tax (Rate) dated 26.07.2018.

6.2 As per clause (zf) of para 2 of Notification No. 12/2017-Central Tax (Rate), "governmental authority" has the same meaning as assigned to it in the Explanation to clause (16) of section 2 of the IGST Act, 2017. The said Explanation reads as follows :-

> ***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 Panchayat under Article 243G or] to a municipality under article 243W of the Constitution;*

6.3 The said clause (zf) of para 2 of the Notification No. 12/2017-Central Tax (Rate) was substituted vide Notification No. 32/2017-Central Tax (Rate) dated 13.10.2017 as follows :-

> *(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 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 or to a Panchayat under article 243G of the Constitution.*

7.1 In order to decide the admissibility of Sr. No. 45 and Sr. No. 4 of Notification No. 12/2017-Central Tax (Rate) to the appellant, one of the issues that needs to be decided is whether the appellant falls under the definition of "Governmental Authority" or otherwise.

7.2 The Appellant has submitted that the word used in the definition is 'or' between (i) & (ii) which means that the condition of 90% or more participation by way of equity or control to carry out any function entrusted to municipality under Article 243W would be applicable to item (ii) i.e. an authority or a board or any other body which is established by the government. As submitted by the appellant, it means that an authority, a board orany other body set up by an Act of Parliament or State Legislature, is independent and is not bound by the said condition and the same would become Governmental Authority from GST perspective. The appellant has further submitted that line item (i) is followed by ';' (semi colon) whereas the line item (ii) is followed by ',' (coma). This is indicative and suggestive to the interpretation that line item (i) is independent and line item (ii) should be read with the condition that follows. The appellant has relied upon case laws in this regard.

8.1 There is a semi colon (;) followed by 'or' at the end of item (i) in the definition of "Governmental Authority" at clause (zf) of para 2 of the Notification No. 12/2017-Central Tax (Rate). It is required to be examined whether the condition mentioned below item (ii) is applicable or not to item (i) as semi colon followed by 'or' has been used at the end of item (i) of the definition of "Governmental Authority".

8.2.1 The appellant has relied upon the judgements in the case of Shapoorji Paloonji& Company Ltd. V/s CCE, Patna [2016-TIOL-556-HC-PATNA-ST] which was rendered in the context of similar definition under the Finance Act, 1994 (Service Tax matter).

8.2.2 In this regard, we note that Special Leave to Appeal (C) No. CC 7472 of 2017 has been filed by the department in the Hon'ble Supreme Court against the aforesaid decision of Hon'ble High Court of Patna and the Hon'ble Supreme Court has issued notice in this case on 13.04.2017. Therefore, the aforesaid judgement of the Hon'ble High Court of Patna in the case of Shapoorji Paloonji& Company Pvt. Ltd. is in jeopardy, in view of the judgement of Hon'ble Supreme Court in the case of Union of India Vs. West Coast Paper Mills Ltd. [2004 (164) E.L.T. 375 (S.C.)], wherein it has been held as under –

> *"14. Article 136 of the Constitution of India confers a special power upon this Court in terms whereof an appeal shall lie against any order passed by a Court or Tribunal. Once a Special Leave is granted and the appeal is admitted the correctness or otherwise of the judgment of the Tribunal becomes wide open. In such an appeal, the court is entitled to go into both questions of fact as well as law. In such an event the correctness of the judgment is in jeopardy.*
>
> ……..
> ……..
>
> *38. In the aforementioned cases, this Court failed to take into consideration that once an appeal is filed before this Court and the same is entertained, the judgment of the High Court or the Tribunal is in jeopardy. The subject matter of the lis unless determined by the last Court, cannot be said to have attained finality. Grant of stay of operation of the judgment may not be of much relevance once this Court grants special leave and decides to hear the matter on merit.*

8.3 It is worthwhile to mention the views of the Hon'ble Supreme Court on the importance of punctuation marks in interpretation of the law. In the case of Dadaji Alias Dina Vs. Sukhdeobabu & Ors. [1980 AIR 150 = 1980 SCR (1) 1135], Hon'ble Apex Court has observed as follows :-

> *"Some arguments were addressed at the Bar on the basis of the difference in the punctuation marksused in Entry 12 and in entry 18. It is well known that punctuation marks by themselves do not control the meaning of a statute when its meaning is otherwise obvious. ….."*

8.4 It has further been observed that somewhat similar issue of interpretation, as has been involved in the present case, has been decided by the Hon'ble High

Court of Kerala in the case of Hotel Asoka Vs. The Commercial Tax Officer [2008 (1) KLJ 419]. The relevant text of the said judgement is reproduced below -

> *"6. ……Section 7 of the Kerala General Sales Tax Act, 1963 as substituted by Section 2(1) of the Kerala Finance Act is as under:*
>
> > *7. Payment of tax at compounded rates: Notwithstanding anything contained in Sub-section (2) of Section 5, any bar attached hotel, not being a star hotel of and above three star hotel, heritage hotel or club, may, at its option, instead of paying turnover tax on foreign liquor in accordance with the provisions of the said sub-section pay turnover tax on the turnover of foreign liquor calculated:*
> >
> > *(a) at one hundred and forty percent of the purchase value of such liquor in the case of those situated within the area of a municipal corporation or a municipal council or a cantonment, and at one hundred and thirty five percent of the purchase value of such liquor in the case of those situated in any other place; or*
> >
> > *(b) at one hundred and fifteen percent of the highest turnover tax payable by it as conceded in thereturn or accounts or the turnover tax paid for any of the previous consecutive three years, whichever is higher.*
>
> *……*
>
> *29. Re-contention No. (iii): In Statutory interpretation by Francis Bennion, it is said, punctuation forms part of an Act, and may be used as a guide to interpretation. Punctuation is generally of little weight, however, since the sense of an Act should be the same with or without punctuation. It is further said, that punctuation is a device not for making meaning, but for making meaning plain, its purpose, as Bouvier said, is to denote the stops that ought to be made in oral reading, and to point out the sense. Drafters are instructed that they should on no account, allow the meaning to turn, on the presence or absense of a punctuation mark. The good drafter consciously drafts every clause with an eye to what its sense would be if all such marks were removed.*
>
> *30. Crawford in his book on "Statutory construction" says that when a statute is careful by punctuation, there is no doubt as its meaning, weight should undoubtedly be given to punctuation. Punctuation, therefore, certainly has its uses, but tendency of courts is not to allow it to control the plain meaning of a text, this is because the draftsman very often does use punctuation marks properly.*
>
> *31. The Supreme Court in the case of Aswinikumar Ghose v. Arbinda Bose , has observed, that it need not be denied that punctuation may have its uses in some cases, but it cannot certainly be regarded as a controlling element and cannot be allowed to control the plain meaning of a text.*

32. The use and purpose of using a' semi-colon' in a statute is explained by Vepa P. Sarathi in his book Interpretation of Statutes. It is said 'semi-colon' is an important and interesting mark to use. It is stronger than a comma, which is used more for a pause; but the semi colon does not imply a complete break like the full stop. It only makes a partial break and is at the same time a link between sentences appearing on the subject. It often implies that what follows at least partially explains and amplifies the sentence that comes before it. It is often used instead of a comma when it is followed by "and" or "or" or "but".

33. The Advanced Law Lexicon by P. RamanathaAiyer defines the punctuation semicolon as "According to well established grammatical rules, this is a print only used to separate parts of a sense more distinctly than a comma (Lambert v. People 32 Ame Rep. 293). The semi-colon and the comma are both used for the same purpose in punctuation, namely to divide sentences and parts of sentences, the only difference being that the semi-colon makes the division a little more prolonged than the comma.

34. Keeping in view of the well accepted interpretation of 'Punctuation Marks often used in fiscal statute, let us notice the contention canvassed by learned Counsel for the appellants. It is argued that towards the end of the words in Clause (a) of Section 7, a semi colon and the word "or" is employed after the said semicolon and in between Clauses (a) and (b) and the Legislature wanted these two sub-clauses to be read as disjunctive and not conjunctive. Secondly, the words "whichever is higher" used at the end of Clause (b) of Section 7 of the KGST Act, therefore can control only the situation in Clause (b) of Section 7. Though the argument looks attractive at the first blush, on a deeper consideration, in our view, it has no substance. …….
35. …….
36. Sri. Sudha Vasudevan, learned Counsel submits that the draftsman has used semicolon at the end of Clause (a) of Section 7 of the Act and thereby there is break in the sentence and after that the word 'or' is used, which only denotes, the legislature's intention is to give alternatives to the persons who are eligible to make use of the composition scheme either to choose Clause (a) of Section 7 of the Act or in the alternative Clause (b) of Section 7. This submission of the learned Counsel for the appellant is difficult to accept for more than one reason. Firstly, the punctuation markes used in a fiscal legislation need not be given more weight as explained by Apex Court in Arbinda Bose's case and secondly, even if the draftsman has used the semi-colon in between Clauses (a) and (b) of Section 7 of the Act, it would not imply the complete break of sentence and it makes a partial break and at the same time a link between sentences appearing on the same subject. ……."

9.1 Now coming back to the definition of "Governmental Authority" given at clause (zf) of Para 2 of the Notification No. 12/2017-Central Tax (Rate), there is a

long line after the words '"Governmental Authority" means an authority or a board or any other body', which, in our view, is applicable to both the items (i) and (ii) and therefore the conditions of 90 per cent or more participation by way of equity or control and to carry out any function entrusted to a Municipality under Article 243W of the Constitution or to a Panchayat under Article 243G of the Constitution, are applicable to both the items (i) and (ii) of the definition of "Governmental Authority".

9.2 In this regard, we draw support from the aforesaid judgement of the Hon'ble High Court of Keralawhile holding that the condition mentioned below item (ii) of clause (zf) of para 2 of the Notification No. 12/2017-Central Tax (Rate) are applicable to both the items (i) and (ii) of the said clause.

9.3.1 We also observe that a similar doubt arose in the interpretation of Notification No. 50/2018-Central Tax dated 13.09.2018 issued under Section51(1)(d) of the Central Goods and Services Tax Act, 2017 and corresponding Notification issued under the Gujarat Goods and Services Tax Act, 2017, whereby the Government has notified the following as the persons liable to deduct tax under that section -

"(a) 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 fifty-one per cent. or more participation by way of equity or control, to carry out any function;
(b) ...
(c) ..."

A doubt was raised whether the long line mentioned in aforesaid clause (a) and the conditions mentioned below item (ii) thereof are applicable to both the items (i) and (ii) or otherwise as in the said clause (a) also, semi colon (;) followed by "or" was used after item (i), in a similar manner as in the case of clause (zf) of para 2 of the Notification No. 12/2017-Central Tax (Rate) .

9.3.2 In the context of the aforesaid Notification No. 50/2018-Central Tax, the Central Board of Indirect Taxes & Customs, vide Circular No. 76/50/2018-GST dated 31.12.2018, has clarified as follows –

Sr. No.	*Issue*	*Clarification*
4	*Applicability of provisions of Section 51 of the CGST Act (TDS) in the context of Notification No.*	*1. A doubt has arisen about the applicability of long line mentioned in clause (a) of Notification No. 50/2018-Central Tax dated 13.09.2018.* *2. It is clarified that the long line mentioned in clause (a) in Notification No. 50/2018-*

	50/2018-Central Tax dated 13.09.2018.	*Central Tax dated 13.09.2018 is applicable to both the items (1) and (ii) of clause (a) of the said Notification. Thus, an authority or board or any other body whether set up by an Act of Parliament or a State Legislature or established by any Government with fifty one percent or more participation by way of equity or control, to carry out any function would only be liable to deduct tax at source.* *3. In other words, the provisions of Section 51 of the CGST Act, are applicable to only such authority or board or any other body whether set up by an Act of Parliament or a State Legislature or established by any Government in which fifty one percent or more participation by way of equity or control, is with the Government.*

9.3.3 The aforesaid clarification issued by the CBIC is equally applicable to the interpretation of the clause (zf) of para 2 of the Notification No. 12/2017-Central Tax (Rate) on the principle of *'contemporaneaexpositio'*. In the case of Ajay Gandhi Versus B. Singh [Transferred Case (C) No. 5 of 1997 with T.C. No. 6 of 1997 reported at 2004 (167) E.L.T. 257 (S.C.)], Hon'ble Supreme Court has observed as follows :-

> *"17. In FrancisBennion Statutory Interpretation, Fourth Edition, the law is stated in the following terms at page 596 :*
>
> > *"Section 231. The basic rule. - In the period immediately following its enactment, the history of how an enactment is understood forms part of the contemporaneaexpositio, and may be held to throw light on the legislative intention. The later history may, under the doctrine that an ongoing Act is always speaking, indicate how the enactment is regarded in the light of developments from time to time.*
> >
> > *COMMENT*
> >
> > *On a superficial view, it may be though that nothing that happens after an Act is passed can affect the legislative intention at the time it was passed. This overlooks the two factors stated in this section.*
> >
> > *Contemporaneaexpositio. The concept of legislative intention is a difficult one. Contemporary exposition helps to show what people though the Act meant in the period immediately after it was passed. Official statements on its meaning are particularly important here, since every Act is supervised, and most were originally promoted, by a government department which may be assumed to know what the legislative intention was."*

18. In R.V. Wandsworth London Borough Council, Ex parte, Beckwith [(1996) 1 All E.R. 129], the House of Lords has held that a departmental circular is entitled to respect. It can only be ignored when it is patently wrong. The said principle has also been followed in Indian Metals and Ferro Alloys Ltd. v. Collector of Central Excise [1991 (51) E.L.T. 165 (S.C.) = AIR 1991 SC 1028, p. 1034]; KeshavjiRavji and Co. v. Commissioner of Income Tax [AIR 1991 SC 1806, p. 1817], Raymand Synthetics Ltd. v. Union of India [AIR 1992 SC 847, p. 859]; Kasilingam v. P.S.G. College of Technology [1995 (2) SCALE 387, p. 397] and Collector of Central Excise, Vadodra v. Dhiren Chemical Industries [2002 (139) E.L.T. 3 (S.C.) = (2002) 2 SCC 127]."

Similarly, in the case of Commissioner of Trade Tax, U.P. Versus Kajaria Ceramics Ltd. [Civil Appeal No. 4601 of 2000 with C.A. No. 4602 of 2000 reported at 2005 (191) E.L.T. 20 (S.C.)], Hon'ble Supreme Court has held as follows :-

"28. The Circular can be read as a contemporaneous understanding and exposition of the intention and purport of the Notification. Courts have treated contemporary official statements as contemporary exposition and used them as aids' to interpret even recent statutes.

29. Thus in Collector v. Andhra Sugar [5][(1988) 3 Supp (SCR) 543 Mukharji, J] (as His Lordship then was) said -

> *"It is well settled that the meaning ascribed by the authority issuing the Notification, is a good guide of a contemporaneous exposition of the position of law. Reference may be made to the observations of this Court in K.P. Varghese v. The Income Tax Officer, Ernakulam (1982) 1 SCR 629. It is a well settled principle of interpretation that courts in construing a Statute will give much weight to the interpretation put upon it at the time of its enactment and since, by those whose duty has been to construe, execute and apply the same enactment"*
>
> *[See also in Karnataka SSIDCL v. CIT (2002) Supp 4 SCR 453, 460.]*

9.3.4 Thus, it supports our view that the condition mentioned below item (ii) of clause (zf) of para 2 of the Notification No. 12/2017-Central Tax (Rate) are applicable to both the items (i) and (ii) of the said clause.

9.4 We may look this aspect from another angle also. Had it been the intention of the legislature to make the conditions below item (ii) applicable only to item (ii) and not to item (i), then such conditions could have been written alongwith item (ii) and there was no need to write such conditions separately below item (ii).

9.5 We, therefore hold that the condition that an authority / board / other body, to be qualified as 'Governmental Authority' should have been set up or established 'with 90 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 or

to a Panchayat under article 243G of the Constitution', is applicable to both the items (i) and (ii) of definition of "Governmental Authority" at clause (zf) of para 2 of Notification No. 12/2017-Central Tax.

10. The appellant has been set up under the Nirma University Act, i.e. an Act of the Gujarat Legislature, therefore it falls under item (i) of the definition of "Governmental Authority". However, the appellanthas not claimed to be satisfying the condition of 90 per cent or more participation by way of equity or control. The Nirma University Act contains provisions relating to 'Funds of University' in section 24 and provisions relating to composition of Board of Governors in section 10, which also do not indicate that the appellant is satisfying the condition 90 per cent or more participation by way of equity or control. Therefore, we hold that the appellant Nirma University cannot be termed as "Governmental Authority" within the definition of the said expression under clause (zf) of para 2 of Notification No. 12/2017-Central Tax.

11. In the Notification No. 12/2017-Central Tax, Sr. No. 4 provides exemption to services by governmental authority by way of any activity in relation to any function entrusted to a municipality under article 243W of the Constitution. Similar services provided by Central Government, State Government, Union Territory or local authority were also covered under the said Sr. No. 4 till 26.07.2018, prior to amendment vide Notification No. 14/2018-Central Tax (Rate). However, admittedly, the appellant does not fall under any of those categories.As it has already been held that the appellant is not a "governmental authority", we hold that the exemption provided vide Sr. No. 4 of Notification No. 12/2017-Central Tax (Rate) is not admissible to the appellant.

12. Further, Sr. No. 45 of the Notification No. 12/2017-Central Tax provides exemption to services provided by an arbitral tribunal, a Partnership Firm of Advocates, an individual as an advocate or a Senior advocate, by way of legal services to Central Government, State Government, Union Territory, local authority, Governmental Authority or Government entity. Again, the appellant admittedly does not fall under any of the categories of Central Government, State Government, Union Territory or local authority. We have already held that the appellant is not a "Governmental Authority". The appellant has not claimed it to be "Government entity". The definition of "Government entity" at clause (zfa) of Notification No. 12/2017-Central Tax also provides condition of 90 per cent or more participation by way of equity or control, which the appellant does not satisfy. Therefore, we hold that the exemption provided vide Sr. No. 45 of Notification No. 12/2017-Central Tax (Rate) is not admissible to the appellant.

13. We, therefore, reject the appeal filed by the appellant and confirm the Advance Ruling No. GUJ/GAAR/R/38/2020 dated 03.07.2020 issued by the GAAR, to the extent it has been appealed before us, by holding that –

(i) Nirma University is not eligible for claiming benefit of Sr. No. 45 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, as

amended and Notification No. 12/2017-State Tax (Rate) dated 30.06.2017, as amended.

(ii) Services provided by Nirma University are not exempted under Sr. No. 4 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, as amended and Notification No. 12/2017-State Tax (Rate) dated 30.06.2017, as amended.

(J. P. Gupta)
Member

(Seema Arora)
Member

Place : Ahmedabad
Date : 08.03.2021.