TAMILNADU STATE APPELLATE AUTHORITY FOR ADVANCE RULING
(Constituted under Section 99 of Tamil Nadu Goods and Services Tax Act 2017)

A.R.Appeal No.06/2022 AAAR

Date: 13 -10-2023

**BEFORE THE BENCH OF**

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| Sh. Mandalika Srinivas, I.R.S.,<br>Principal Chief Commissioner of GST & Central Excise,<br>Member, Appellate Authority for Advance Ruling, Tamil Nadu | Sh. Dheeraj Kumar, I.A.S.,<br>Principal Secretary/Commissioner of Commercial Taxes,<br>Member, Appellate Authority for Advance Ruling, Tamil Nadu |

**Order-in-Appeal No. AAAR/03/2023 (AR)**

(Passed by Tamil Nadu State Appellate Authority for Advance Ruling under Section 101(1) of the Tamil Nadu Goods and Services Tax Act, 2017)

**Preamble**

1. In terms of Section 102 of the Central Goods & Services Tax Act 2017/Tamil Nadu Goods & Services Tax Act 2017("the Act", in Short), this Order may be amended by the Appellate authority so as to rectify any error apparent on the face of the record, if such error is noticed by the Appellate authority on its own accord, or is brought to its notice by the concerned officer, the jurisdictional officer or the applicant within a period of six months from the date of the Order. Provided that no rectification which has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit shall be made, unless the appellant has been given an opportunity of being heard.
2. Under Section 103(1) of the Act, this Advance ruling pronounced by the Appellate Authority under Chapter XVII of the Act shall be binding only
(a) on the applicant who had sought it in respect of any matter referred to in sub-section (2) of Section 97 for advance ruling;
(b) on the concerned officer or the jurisdictional officer in respect of the applicant.
3. Under Section 103 (2) of the Act, this advance ruling shall be binding unless the law, facts or circumstances supporting the said advance ruling have changed.
4. Under Section 104(1) of the Act, where the Appellate Authority finds that advance ruling pronounced by it under sub-section (1) of Section 101 has been obtained by the appellant by fraud or suppression of material facts or misrepresentation of facts, it may, by order, declare such ruling to be void ab-initio and thereupon all the provisions of this Act or the rules made thereunder shall apply to the appellant as if such advance ruling has never been made.

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| Name and address of the Appellant | VBC ASSOCIATES,<br>No. 47/49, VBC Solitaire, Bazullah Road,<br>T Nagar, Chennai-600017. |
| GSTIN or User ID | 33AAFFV9173N1ZI |
| Advance Ruling Order against which appeal is filed | Order No.33 /AAR/2022 Dated: 31.08.2022 received on 22.09.2022 by the Appellant |
| Date of filing appeal | 21.10.2022 |
| Represented by | Shri. Rishabh Singhvi, CA |

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| Jurisdictional Authority-Centre | Chennai South Commissionerate |
| Jurisdictional Authority -State | T.Nagar Assessment Circle |
| Whether payment of fees for filing appeal is discharged. If yes, the amount and challan details | Yes. Payment of Rs. 20000/- made vide Challan CIN UTIB22103300367608 & CIN UTIB22103300512464 |

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 in *pari materia* and have the same provisions in like matter and differ from each other only on few specific provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the Central Goods and Service Tax Act, 2017 would also mean a reference to the same provisions under the Tamil Nadu Goods and Service Tax Act, 2017.

2. The subject appeal was filed under Section 100(1) of the Tamilnadu Goods & Services Tax Act 2017/Central Goods & Services Tax Act 2017 (hereinafter referred to 'the Act') by M/s VBC ASSOCIATES (hereinafter referred to as 'Appellant'). The Appellant was registered under the GST Act vide GSTIN 33AAFFV9173N1ZI. The appeal was filed against the Order No.33/AAR/2022 dated: 31.08.2022 passed by the Tamil Nadu State Authority for Advance Ruling (hereinafter referred to AAR)on the Application for Advance Ruling filed by the Appellant.

2.1 The Appellant has stated to be a Partnership Firm in the business of maintenance of an immovable property located in T Nagar, Chennai. The said property is also the principal place of business of the Appellant, as the said maintenance services for the immovable property is being provided from that premises. The Appellant had filed an application before the Hon'ble Authority for Advance Ruling, seeking clarification on the following question:

*"Whether the input tax credit on solar power panels procured and installed is blocked credit under Section 17(5) (c) and (d) of CGST/TNGST Act, 2017"*

3. The Original Authority had vide Order No: 33/AAR/2022 dated: 31.08.2022 ruled as follows:

*"The applicant is not eligible for claim of Input Tax Credit, as per Section 17(2) of the CGST /TNGST Act read with Rule 43(a) of CGST /TNGST Rules 2017, on the Goods/Services used in installation of Solar Power Panels, which are considered as Plant and Machinery."*

4. Aggrieved of the decision of AAR in the Order No: 33/AAR/2022 dated: 31.08.2022, M/s VBC ASSOCIATES preferred the subject appeal. The grounds of appeal, *inter alia*, were as follows:

- that the original authority exceeded the scope of the question and concluded that Appellant is not eligible to claim ITC under Section 17(2) of CGST Act read with rule 43(a) of CGST Rules 2017;
- that the original authority ignored documents placed (tax invoice etc.,) which evidenced that tax was discharged on the component of electricity recovered from

tenants and incorrectly holding that electricity is exempt supply under Notification 2/2017 –CT(R);

- that rather than delivering a ruling on the question of blocked credit, the original authority exceeded its jurisdiction in delivering a ruling on apportionment of credit in terms of Section 17(2).

Hence, the Appellant prayed that the Appellate Authority may pass orders to set aside impugned order under Appeal and pass such other orders, as deemed fit.

Personal Hearing:

5. The Authorized Representative (AR) appeared for the personal hearing and reiterated the facts and grounds of appeal. The AR stated that Para 9.1, 10.4 and 10.5 of the Advance ruling Authority Order dated 31.08.2022 are beyond the scope of question raised.

5.1 In response to the query, whether the Appellant owns the impugned property at T.Nagar, Chennai. AR stated that the property is owned by Shri V.S.Balaji and Ms. V.Subhasini in their individual capacity who incidentally are also the Partners of the Appellant Firm.

5.2 With regard to the query whether separate Invoices are raised by the Appellant to the Tenant for consumption of electricity, AR stated that separate monthly invoices were issued by Appellant for consumption of electricity.

5.3 AR stated that separate Permanent Account Numbers (PAN) are possessed by the owners of the property and the Appellant Firm; and further stated that though the Appellant Firm and Partners are legally separate as per taxation law, as per Civil law Partnership Firm will not exist without the Partners.

5.4 In response to the query, whether electricity charges were paid by the Appellant Firm or by the Tenants, AR stated that electricity charges were being paid by the Appellant and then recovered from the Tenants.

5.5. AR was asked to state whether the Renting of Immovable Property service turnover of the property owners (Lessors) was included in the turnover of the Appellant Firm, it was stated that the turnover of renting activity is not included in the turnover of the Appellate partnership firm.

5.6. When AR was asked to explain with regard to the recital in the Lease Deed between Owners (Lessor) and Tenants, vesting obligation on Lessor for adequate power supply to Tenants, whereas the Appellant had paid and recovered electricity charges from the Tenants. The AR had not responded to this query.

5.7. AR requested for three days' time to submit copies of invoices issued for other services provided by Appellant to Tenants, additional submissions, if any. AR was advised to submit additional written submissions, if any, along with copies of the invoices, etc.

6. After Personal Hearing, the Appellant submitted additional points and documents on 13/2/23 and 14/3/23(email). In these submissions, which were summarized hereunder the Appellant had, *interalia*, stated:

- that Tax has been paid on the recovery of electricity costs and AAR had exceeded its jurisdiction in concluding that sale of electricity is exempt and that ITC on solar power panels is not available under Section 17(2);
- that Advance Ruling should take a decision only on a question specified in the application under Section 97(2);
- that the AAR has stated in Para 9.1 and 10.5 that since the Appellant was not eligible for credit in terms of apportionment provisions of Section 17(2), the question of admissibility of ITC under Section 17(5) need not be gone into. But, AAR erred in holding that apportionment of ITC under Section 17(2) was distinct from admissibility of ITC;
- that AAR had not granted any rationale in distinguishing their own decision in M/s Kumaran Oil Mill;
- that the conclusion of AAR that electricity was sold by the Appellant was contrary to the Electricity Act;
- The AR has added the following points in the personal hearing proceedings:
    - It is submitted that the answers to the AAR itself is beyond the scope of question sought. The question was on specific allowability of an invoice u/s 17(5)(c)/d but the AAR has deviated and examined the subject matter in terms of section17(2) which is (a) not under question (b) not legally relevant too. The AAR has sought to alter the fact that tax is in fact paid on the recovery of electricity costs which is ancillary to other supplies. This is beyond scope of AAR to alter facts of a transaction which is not even disputed by the jurisdiction AO.
    - Point 3 and 5 are correlated. On the specific questions of why property is owned by individuals and operation/maintenance by the firm, it was submitted that under Partnership Act, Partnership firm has no separate legal existence. Hence, owner ship of property by partnership firm is only supplying collective ownership by individuals. It is only for tax (income tax specifically) they are treated separate for the limited purpose of "assessment" and collection of taxes. Therefore, two separate PANs are obtained. But merely because 2 PANs are obtained does not makes them separate legal entities. Supreme Court decisions have been emailed to your office on this subject.
    - The Electricity charges are billed by TNEB to the partnership firm. Evidence in this regard has already been submitted. The value / rate charged by TNEB is different from that charged by Partnership firm on tenant. This is a part of an overall operation & maintenance service of the building under consolidated agreement.

- Renting of immovable property service and separately, operation & maintenance services are being provided to occupants. Renting services are assessed in hands of individual partners and operation maintenance services are assessed in hands of partnership firm. There are combined services availed to the occupants.
- Lessors are obligated to provide the premises along with the power supply, the TNEB has issued the power sanction to VBC partnership firm & the wheeling agreement is also with VBC partnership firm. Consequently the Lessors through the instrumentality of partnership firm (civil law sense) have rendered a composite services and hence liable to tax as a combined service. Hence the recitals are duly explained.
- The above submission on output taxability are once again reiterated that they are without prejudice to the primary contention on the question being limited to input tax and not on output tax. Moreover document sought in point 9 are submitted via email.

6.1 The Appellant also submitted the following documents:

i) Sample generation statement from TNEB at the solar power park
ii) Sample electricity bill issued at the place of consumption
iii) Wheeling agreement
iv) Electricity Act, 2003
v) Sample invoices raised for services rendered.

**Discussion and Findings:**

7. We have carefully considered all the material on record and the relevant provisions of Law. The Appellant is before this authority seeking to set aside/modify the ruling passed by the AAR and pass such other order as deemed fit.

7.1 The Appellant engaged in the business of maintenance of an immovable property at Chennai, have procured, erected and commissioned Solar Power Panels for generation of electricity at their additional place of business at R.Kombai Village, Kujilyambarai Taluka, Dindigul District, Tamil Nadu. The question framed before the Advance Ruling Authority (AAR) seeking ruling in terms of the Sec. 97(2) of CGST/TNSGST Act, 2017 was *"Whether the input tax credit on solar power panels procured and installed is blocked credit under Section 17(5) (c) and (d) of CGST/TNGST Act, 2017".*

7.3 The issue raised before the AAR indicates their intention is to claim the ITC on the inputs/input services used in the setting up of Solar Power Plant for generation of electricity at their additional place of business at R.Kombai Village, Kujilyambarai Taluka, Dindigul District, Tamil Nadu, in relation to their taxable outward supply VIZ: maintenance of an immovable property at Chennai.

7.4 The main ground of appeal is that the AAR had exceeded its jurisdiction in delivering a ruling on apportionment of credit in terms of Section 17(2) of the CGST Act, 2017, rather than delivering a ruling on the question of blocked credit. Hence, it is relevant here to revisit the question raised before the AAR.

7.5. We find that the Advance Ruling Authority, after a detailed discussion, had examined the issue in totality and had passed the ruling that the Applicant was not eligible for claim of Input Tax Credit, on the Goods/Services used in installation of Solar Power Panels, which are considered as Plant and Machinery, in terms of the Section 17(2) of the CGST /TNGST Act read with Rule 43(1)(a) of CGST /TNGST Rules 2017.

7.6. In order to appreciate the order passed by the AAR, it is relevant to examine the provisions of the Section 97(2) of the CGST/TNSGST Act, 2017 (Act) which envisages the specific aspects/subjects in respect of which questions seeking Advance Ruling could be raised before the AAR. We find that the only aspect relevant to the subject matter is the clause (d) of the Sec. 97(2) of the Act i.e: *"admissibility of input tax credit of the tax paid or deemed to have been paid"*. The said provision does not provide for examination about the inadmissibility of Input Tax Credit under a particular sub-section of the provisions of the Act relating to Input Tax Credit. It is important to note that while a particular sub-section of the Act may or may not allow/disallow the Input Tax Credit (ITC) in relation to a specific supply, there may be other provisions of the Act where Input Tax credit may be inadmissible for a given input supply. The question of blocking of credit (ITC shall not be available) arises in case the ITC is otherwise admissible, as per other provisions of the Sec. 16 and 17 of the Act. But the ITC is not admissible in this case, *ab initio*, on the goods / services used for erection and commissioning of the Solar Power plant, in terms of the Sec. 17(2) of the Act, as was rightly ruled by AAR.

8. Further, coming to the question originally framed by the Appellant i.e.: *"Whether the input tax credit on solar power panels procured and installed is blocked credit under Section 17(5) (c) and (d) of CGST/TNGST Act, 2017"*, it is relevant to examine the scope of the said provisions, which are extracted hereunder for ready reference:-

*Section 17:*

> *(5) Notwithstanding anything contained in sub-section (1) of section 16 and subsection (1) of section 18, input tax credit shall not be available in respect of the following, namely: -*
>
> *(a)...*
> *(b)...*
>
> *(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 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.*

8.1 Thus, as per the Sec. 17(5)(c) of the CGST Act, 2017, ITC shall not be available (i.e., blocked) to a taxable person on the "*works contract service(WCS)*" received "*for construction of an immovable property*" [being the outward supply of the taxable person], except in a case where the outward supply is an immovable property which falls within the ambit of the "*plant or machinery*"; or when such WCS (input service) was received for further supply of WCS. In other words, ITC is admissible on WCS (input service) to a taxable person, if such WCS (input service) is used '*for construction of plant and machinery*' or when such WCS is an input service for further supply of WCS. But, in the instant case, M/s. VBC associates, the appellant (the taxable person), raised the issue regarding blocking of ITC on solar power panels, in view of their outward supply of maintenance of Immovable property service. As the Sec. 17(5)(c) of the CGST Act, 2017 deals with the blocking of the credit on 'works contract service' (input service) that too, for construction of immovable property; and since the issue raised is with regard to the ITC on Solar Power Panels, but not with regard to WCS (input service), there is no relevance of the said provision of the Sec. 17(5)(c) to the facts of this case. But this does not mean that ITC is not blocked. As already mentioned above, the non-applicability of the provisions of the Sec. 17(5)(c) does not mean that the ITC is admissible, since in the instant case, the ITC *ab initio,* is not admissible under Sec. 17(2) of the Act.

8.2 Further, the provisions of the Sec. 17(5) (d) are also not attracted in this case as it envisages that ITC is not available on goods or services or both (being inputs) received by a taxable person 'for construction of immovable property' .... As in the instant case the Appellant is not involved in the 'for construction of immovable property', the provisions of the Sec. 17(5) (d) of the Act have no relevance at all. Again, this does not mean that ITC is not blocked, and could be taken. In the instant case, as already mentioned above, the non-applicability of the provisions of the Sec. 17(5)(d) does not mean that the ITC is admissible, in as much as the ITC, *ab initio,* is not admissible, in this case, in terms of the Sec. 17(2) of the Act.

8.3 To sum up, as the Appellants are not supplying works contract service for construction of an immovable property and since such their activity does not fall within the ambit of the Section 17(5)(c) or (d) of CGST Act, 2017, the question whether ITC is blocked or otherwise, in terms of the said provisions, does not arise at all and the issue raised before the AAR was totally irrelevant. Moreover, the issue raised is extraneous to provide a ruling, as it is not within the scope of Section 97(2)(d) of the Act i.e. admissibility of input tax credit.

9. Moreover, the provisions of the Section 17(2) of the Act, read with the Rule 43(1) (a) of the CGST/TNGST Rules, 2017 (hereinafter referred to Rules) disentitles the ITC in this case on the Solar Power Panels used for installation of the Solar Power Plant which were used by the Appellant for supply of Electric Energy which is exempted from the whole of the GST payable under the Notification No: 2/20217 CT(R) dated: 28.06.2017 (Sl.No: 104).

9.1 We also find that the AAR had examined in length about -

i) the Lease Deed dated 05.08.2021 between Mr V.S.Balaji & Mrs V. Suhasini who are the owners of the subject property at T.Nagar, Chennai (Lessor) and their Tenant -M/s Nissan Renault Financial Services India Private Limited (Lessee); and

ii) the Maintenance Agreement dated 27.09.2020 between M/s VBC Associates, a Partnership Firm (Appellant), in charge of the Maintenance of impugned property and M/s Nissan Renault Financial Services India Private Limited.

10. As per the following provisions of the Lease Deed dated 05.08.2021 the owners of the property (Mr V.S.Balaji & Mrs V.Suhasini) [Lessors] are not required to provide power supply to the building, but were obligated to ensure provision for the Power Generator Power back up to M/s Nissan Renault Financial Services India Pvt. Ltd., who are the tenants. The relevant portions of the Lease Deed are extracted and given below:

*"Now this Lease Deed witnesseth and it is hereby agreed by and between the parties hereto as under:*

.....

*14. Power Supply:*

*The Lessors have provided adequate power supply to the building on the Schedule A property. ..The Lessee shall pay all the electricity consumption charges in respect of the electricity consumed by them to the TNEB during the lease period on or before the respective due dates.*

*15. Generator (Power Backup 100%)*

*Lessors have provided the Demised premises with 100% power backup of 500KVA x 2 nos for the Scheduled A property. However, running, repair and maintenance thereof shall be borne by the Lessee...."*

10.1 Further, as per the Maintenance Agreement dated 27.09.2020, between the Appellant (First party/Lessor) and the tenant, M/s Nissan (Second Party/Lessee), the Appellant has only to provide various maintenance services including the upkeep of the generator which provides power back-up. The relevant portions of the Maintenance Agreement are extracted hereunder:

*"6. Electricity and Water charges:*

*The First Party shall pay upfront, common electricity charges and metered water charges or tanker lorry water charges hired, whenever necessary due to drying up of internal ground water sources.*

*The First party will provide bills for such consumption of water and electricity from Tamil Nadu Electricity Board/leased contractors and the second party shall pay/reimburse such payments, to the First party as per the due date....*

*7. Power Backup:*

*The first party will facilitate the process of effective 100% power backup facility provided in the building by keeping the Generator in operative readiness condition so as to provide uninterrupted power supply to 800KVA. However, the diesel*

*consumption charges shall have to be borne by the second party proportionately based on the area of occupation of the super built-up area on monthly basis."*

10.2. From the above terms and conditions of the said agreements, it is evident that the infrastructure for electric supply to the subject property was provided by the Lessor/owners of the property and the recurring expenditure towards the TNEB-power consumed and/or the diesel consumed for Gen-set shall be borne by the Lessee/Tenant. The Appellant is not under obligation to provide electricity to the tenants. The Appellants being the maintenance service provider is required only to maintain the back-up generator and other infrastructure provided by the owners of the impugned property at T.Nagar, Chennai. Hence, it is not the case of the Appellant that they are liable to provide electricity to the recipient of maintenance services of the impugned property at T.Nagar.

10.3 The electricity bills are in the name of the 'VBC Associates' and it is seen that the scope of the Appellant under the maintenance agreement is only to pay the common electricity charges, upfront, and claim the expenditure from the tenant as reimbursement. As the Appellant is only responsible for upfront payment and its reimbursement cannot be treated as the obligation to provide electricity. Thus, it is clear that Electricity is not an input for the provision of maintenance service by the Appellant. Further, it is seen from the documents produced by the Appellant that what is charged by them from the Lessee is towards the total consumption of electricity by them and not common electricity charges.

10.4 Moreover, as already mentioned above, the electrical energy generated by Solar Panel installed by the Appellant at Dindigul and supplied to Electricity Board concerned (i.e. TANGEDCO) is exempted in terms of CGST Notification No. 2/2017-Central Tax (Rate) dated 28-6-2017 (Serial no. 104). Also, the electricity energy purchased by them from the Electricity Board concerned at the Principal Place of Business at Chennai goods are exempted. Consequently, the tax paid on the inputs namely, Solar Panels are not eligible for input tax credit as the same are used exclusively for supply of exempted goods (i.e. Electrical energy supplied by them to TANGEDCO and purchased back from them is an exempted item) in view of the provisions of Section 17(2) of the CGST Act, 2017 read with Rule 43(1)(a) of the CGST Rules, 2017. The fact that the Appellant has passed the electricity charges to the client under a separate invoice, as part of the composite service of Maintenance, with tax component does not vitiate this position.

10.5 It is our considered opinion that when Electricity energy manufactured using the Solar Panels were supplied to TANGEDCO which involves no payment of GST, the supply chain get snapped at the point and the inputs or capital goods used for such supply would not be eligible for any input tax credit. The further purchase of electricity from TANGEDCO at a different location is altogether a different supply and the fact that the billing is done by TANGEDCO in a consolidated matter does not alter the position. Further, the supply of electricity by TANGEDCO is also not on payment of tax as the supply is exempted, as stated supra. Based on the above facts, we firmly hold that the tax paid on the inputs i.e. Solar Panels are not eligible for input tax credit as the same are used exclusively for supply of exempted goods in view of the provisions of Section 17(2) of the CGST Act, 2017 read with Rule 43(1)(a) of the CGST Rules, 2017.

10.6 Further, we find that separate Permanent Account Numbers (PAN) are possessed by the owners of the impugned property and the Appellant firm. The argument of the Appellant that as per Civil law, Partnership Firm and partners are on equal footing does not have merit as the instant case is under GST regime and as per GST law the Owners and the Appellant firm having two different PAN are two legally separate entities.

10.7 The Appellants have contended that the Advance Ruling Authority has not differentiated the manner in which the rulings in the case of Shri Kesav Cement and Infra Limited (2019 (31)GSTL 628 (A.A.R.-GST) and M/s Kumaran Oil Mill (2020 (42)GSTL247 (A.A.R.-GST-TN). We find that in the cited rulings, the issue is about manufacturers who have captively consumed the electrical energy generated by Solar Panels for taxable supplies or taxable and exempted supplies. However, in the instant case, as discussed above, the electrical energy produced by the Appellant and supplied to TANGEDCO are totally exempted supply. Further, as supply of electricity to tenants is covered by Lease Deed between Owners of the impugned property and their tenants, the Appellant is bound only to provide maintenance service through Maintenance Agreement to the tenants using the infrastructure made available by the Owners in the building. Hence, the facts of the case were different and the ratio of the judgements cited by the Appellant cannot be applied to the subject case.

11. In view of the foregoing facts, circumstances and provisions of the GST law, we hold that the issue framed for consideration by AAR was not relevant at all; and there is no case to deviate from the decision of the Authority for Advance Ruling of Tamil Nadu, vide AAR No. 33 /AAR/2022 dated: 31.08.2022, on which the present appeal is filed.

12. Accordingly, we pass the following order:

**RULING**

We uphold the decision of the Authority for Advance Ruling of Tamil Nadu, vide AAR Order No.33 /AAR/2022 dated: 31.08.2022 and reject the subject appeal.

(DHEERAJ KUMAR)
Principal Secretary/
Commissioner of Commercial Tax
Tamil Nadu /Member AAAR

(MANDALIKA SRINIVAS)
Pr. Chief Commissioner of GST
& Central Excise, Chennai Zone/
Member AAAR

To

M/s VBC Associates,
No. 47/49, VBC Solitaire, Bazullah Road,
T Nagar, Chennai-600017.

APPELLATE AUTHORITY FOR ADVANCE RULING GOODS AND SERVICE TAX

Copy Submitted to:

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2. The Additional Chief Secretary/Commissioner of Commercial Taxes,
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Copy to:

3. The Commissioner of GST &Central Excise,
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