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

A.R.Appeal No.05/2025 AAAR Date: 08.10.2025

BEFORE THE BENCH OF

Shri. Madan Mohan Singh, I.R.S., Chief Commissioner of GST & Central Excise, Member, Appellate Authority for Advance Ruling, Tamil Nadu. Nungambakkam, Chennai - 600 034	Shri. S. Nagarajan, I.A.S., Commissioner of Commercial Taxes, Member, Appellate Authority for Advance Ruling, Tamil Nadu. Chepauk, Chennai – 600 005.

Order-in-Appeal No. AAAR/06/2025 (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.

Name and address of the Appellant	M/s. Becton Dickinson India Private Limited 34, Assisi Nagar, West Thottam, Madhavaram, Tiruvallur – 600 051.
GSTIN or User ID	33AAACB2656A1ZE
Advance Ruling Order against which appeal is filed	Advance Ruling No.20/ARA/2025 dated 09.05.2025
Date of filing appeal	11.07.2025
Represented by	Shri. Sivarajan Kalyanaraman and Shri. Manish Sachdeva, Authorised Representatives of Appellant
Jurisdictional Authority - State	Madhavaram Circle, Tiruvallur Division.
Jurisdictional Authority - Center	Madhavaram Range-II, Chennai North Commissionerate.
Whether payment of fees for filing appeal is discharged. If yes, the amount and challan details	Yes. Payment of Rs.20,000/- (CGST-10,000/- and SGST–10,000/-) made in Electronic Cash Ledger vide Entry No. DC3307250054308 dated 11.07.2025.

At the outset, we would like to make it clear that the provisions of both the Central Goods and Services Tax Act and the Tamil Nadu Goods and Services 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 Tamil Nadu Goods and Services Tax Act, 2017/Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'the Act') by M/s. Becton Dickinson India Private Limited (hereinafter referred to as 'Appellant'). The Appellant is registered under the GST Act vide GSTIN 33AAACB2656A1ZE. The appeal was filed against the Advance Ruling No.20/ARA/2025 dated 09.05.2025 passed by the Authority for Advance ruling, Tamilnadu ('AAR') on the Application for Advance ruling filed by the Appellant.

3.1 Under the application for Advance Ruling filed by the Appellant, they had initially sought a ruling on the following queries, viz.,

Query 1 - Whether the Applicant can avail the ITC of the import IGST paid through TR-6 Challan in terms of Section 16(2) of the CGST Act read with rule 36 of CGST Rules?

Query 2 - Whether the eligibility to avail ITC of the import IGST paid vide TR-6 Challan is subject to the time limit prescribed under Section 16(4) of the CGST Act?

Query 3 – Whether the eligibility to avail ITC of the import IGST paid vide re-assessed bill of entry is subject to the time limit prescribed under Section 16(4) of the CGST Act?

Query 4 - If the answer to Q.3 for bill of entry is in affirmative, whether the time limit for availing ITC would begin from the initial date of bill of entry originally filed or from the date of re-assessment of bill of entry?

3.2 The AAR vide Ruling No.20/ARA/2025 dated 09.05.2025 ruled as follows :-

i) Neither a TR-6 challan as such, nor a TR-6 challan read with the SVB order and letters issued by the tax authorities, as claimed by the applicant in the instant case can be considered as an eligible document for the purpose of availment of ITC.

ii) As TR-6 challan cannot be considered as an eligible document for the purpose of availment of ITC, the question of answering this query does not arise.

iii) Availment of ITC on import IGST on the basis of a re-assessed bill of entry, is very much governed by the time limit as prescribed under Section 16(4) of the CGST Act, 2017.

iv) The time limit for availing ITC on the differential IGST paid would begin from the date of re-assessment of bill of entry.

4.1 Aggrieved over the aforesaid ruling pronounced by the AAR in respect of Query Nos. 1, 2 and 3, the Appellant has filed the instant appeal. Further, the Appellant has stated in the Appeal application filed by them that they are not appealing against the impugned ruling in respect of Query No.4. Under the grounds of appeal, the appellant has stated that -

(a) The AAR has erred in holding that neither TR-6 challan as such nor TR-6 challan read with SVB Order and letter issued by the Tax Authority are not valid documents for the purpose of availing the ITC.

(b) The AAR has erred in holding that Section 16(4) of the CGST Act is applicable on Bill of Entry.

(c) The AAR has erred in not addressing Question No.2 and not considering that Section 16(4) time limit is also not applicable for TR-6 challan read with SVB Order and Customs Authorities letters.

4.2.1 With respect to the decision regarding non-eligibility of ITC on 'TR-6 challans' or, on 'TR-6 challan read with SVB Order and letter issued by the Tax Authority', the appellant states that the said conclusion is based on the interpretation of Section 16(2)(a) of the CGST Act, read with Rule 36(1) of the CGST Rules and CBIC Circular No.16/2023-Customs dated 07.06.2023.

4.2.2 In this regard, they stated that the AAR has confined its observation from paras 6.6 to 6.11 with reference to TR-6 challan only, whereas the said query is to be

understood and is in reference with TR-6 challan read with SVB Order and letter issued by the Tax Authority.

4.2.3 In terms of Section 16(2)(a) of the CGST Act, the condition for availing ITC is that the taxpayer should be in possession of *"a tax invoice or debit note issued by a supplier registered under this Act, or such other tax paying documents as may be prescribed"*. Further Rule 36(1)(d) of the CGST Rules prescribes that the registered person can avail ITC on the basis of *"a bill of entry or any similar document prescribed under the Customs Act, 1962 or rules made thereunder for the assessment of integrated tax on imports"*. One of the salutary rules of interpretation is that the legislature does not waste words. Thus, un-arguably the legislation envisages bill of entry as one of the document for availing ITC of import IGST, but there can be other documents also on the basis of which ITC can be availed.

4.2.4 The appellant states that Rule 36(1)(d) prescribes any other document **"similar"** to a bill of entry, prescribed under the Customs Act, 1962 or rules made thereunder **"for"** the **"assessment"** of integrated tax on imports, and accordingly, it would be useful to ascertain the scope of these expressions.

Similar	Similar denotes partial resemblance, and may also denote sameness in all essential particulars; 127 Mass. 494. Similar offence may mean an offence identical in kind. (Id). It does not mean identical but it means corresponding to or resembling in many respects; somewhat like; or having a general likeness (AIR 1988 SC 631) - P Ramanatha Aiyar Advanced Law Lexicon Online version
Assessment	Section 2(2) of the Customs Act "assessment" means determination of dutiability of any goods and the amount of duty, tax, cess or any other sum so payable, if any, under this Act or under the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act) or under any other law for the time being in force, ... and includes provisional assessment, self-assessment, re-assessment and any assessment in which the duty assessed is nil. The word "assessment" is used as meaning sometimes the computation of rate of duty, sometimes the assessable value of Service and sometimes the whole procedure laid down under the Act for imposing duty liability upon the manufacturer or importer. The word assessment is, thus, capable of bearing a very comprehensive meaning; in the context, it can comprehend the whole procedure for ascertaining and imposing duty liability [CST Vs Scott Wilson Kirkpatrick (I) Pvt. Ltd., 2011 (23) STR 321 (Kar.)].
For	'For' used with the active participle of a verb means 'for the purpose of. 'For' has many shades of meaning. It connotes the end with reference to which anything is done. It also bears the sense of 'appropriate' or 'adapted to'; 'suitable to purpose' [Indian Chamber of Commerce Vs. C.I.T West Bengal II, Calcutta AIR 1976 SC 348].

	The word "for" is used as a function or to indicate purpose or any intended destination or the object towards which the acquisition is directed. Dictionary meaning of the word "for" is "intended to", "belonging to" or "is used in connection with" or "suiting the purpose or need of". These meanings give a wide scope to the word "for" and hence words "for a company" would mean "for the purpose or need of a company". [Chaitram Verma Vs Land Acquisition Officer Raipur AIR 1994 MP 74].

From the above, it follows that the phrases which are expansive in nature are used. A combined reading of the terms together would therefore mean, any document which resembles the particulars of bill of entry, which is used for the purpose of assessment of import IGST under the Customs Act.

4.2.5 The appellant states that it may also be understood from a different perspective, the reason why a bill of entry is prescribed as a tax paying document is because it contains all the necessary particulars like receipt of goods by the importer, the details relating to assessment and payment of customs duties on import of goods. Given this analogy, all other documents which indicate the details relating to receipt of goods, the assessment and payment of customs duties on import of goods are equally covered under Rule 36(1)(d). By virtue of this, TR-6 Challan read with SVB order and customs authorities' letters which prove to this effect should be considered as valid duty paying document for the purpose of Rule 36(1)(d).

4.2.6 The appellant reiterates that the process of assessment (re-assessment) is itself a detailed procedure including declarations by the importer and counter confirmations by the Customs Officer. The Customs Act inter alia provides for assessment of various kinds, viz., (i) self-assessment (Sec.17), (ii) provisional assessment (Sec.18), (iii) re-assessment by the proper officer [Sec.28(1)(a)], (iv) re-assessment by the importer based on his own ascertainment [Sec.28(1)(b)], (v) re-assessment through amendment of documents (Section 149), (vi) re-assessment through correction of errors (Section 154) etc. Further the Finance Act, 2025 has introduced Section 18A in the Customs Act which prescribes for revision of an entry already made and thereafter again self-assessment of the duty by the importer. The procedures of self-assessment, provisional assessment, revision and correction concludes with the generation of bill of entry indicating the particulars of duty paid including the import IGST. On the other hand, the re-assessment procedure under Section 28 either at the behest of the proper officer or based on self-ascertainment by the importer, may not lead to generation of a re-assessed bill of entry. Therefore, while both the assessments include assessment of duties (including import IGST), the document may differ. It transpires that it is because of this difference, that Rule 36(1)(d) is phrased in a manner to encompass assessment of Import IGST under both the situations.

4.2.7 It was contended by the appellant that therefore the AAR's findings at para 6.6 of the impugned ruling that Rule 36(1)(d) only covers 'bill of entry', 'courier bill of entry' and 'other declarations/forms' is erroneous as the said provision encompasses both re-assessment by way of bill of entry as well as otherwise. The said findings are also vague as prescription of tax paying documents could not be understood as unspecified forms, and secondly, even in the event of accepting the same, the documents, viz., TR-Challan

read with SVB letter and Customs Authorities' letters are nothing but declarations under the Customs Act, and as such ITC should be eligible to the appellant. Thirdly, the finding is also contradictory to finding at para 6.10 where the AAR has placed emphasis on transmission of IGST on the Customs Portal.

4.2.8 The appellant stresses on the coverage of the expression "any similar document", and contends that if Rule 36(1)(d) of the CGST Rules was to be interpreted as covering only specimen documents, viz., bill of entry or a courier bill of entry, the subsequent phrase "any similar document" would be rendered meaningless. This is because what is prescribed as specimen under the Customs Act for assessment is only bill of entry, and when bill of entry is covered in the first part, "any similar document" must convey differently. The conspicuous usage of "any similar document" after "bill of entry" reflects a conscious legislative intention to cover documents which are proof of assessment and payment of duty for the purpose of availing ITC. This understanding is also sacrosanct with the assessment procedure under Customs, which as stated above could lead to revision of an earlier filed bill of entry or otherwise. Hence all documents which proves assessment and payment of import IGST are covered under Rule 36(1)(d) of the CGST Rules, and that the legislature has clearly recognized that in practice, there may be circumstances where the assessment of integrated tax on imports is evidenced by documents other than a bill of entry.

4.2.9 The appellant submits that the AAR while answering Question No.3 at para 6.14 has observed that Section 20(iv) of the IGST Act provides that the provisions of CGST Act relating to 'Input tax credit' shall mutatis mutandis apply, so far as may be, in relation to IGST as they apply in relation to CGST, as if they are enacted under the IGST Act. The appellant firmly believes that there is no need to refer to Section 20 of the IGST Act or Rule 2 of the IGST Rules for eligibility of ITC on TR-6 challan in as much as CGST Rules contain the entire code for the purpose of tax paying document within the fold of which TR-6 challan becomes the relevant document for availing the ITC. Nonetheless, the appellant submits that if at all the understanding of the AAR in para 6.14 is to be accepted, then Q.No.1 needs to be modified in favour of the appellant, since the TR-6 challan read with the SVB Order and the Customs Authorities' letters become the eligible document for claiming ITC. This is because, while CGST Act provides for intra-state supply which in turn provides for issuance of 'tax invoice' for claiming ITC, the IGST Act vis-â-vis import of goods would not provide for such document. Therefore, what suitable document culminates into assessment and payment of import IGST should be considered as eligible document for availing ITC of import IGST.

4.2.10 The appellant contends that Circular No.16/2023-Customs dated 07.06.2023 does not apply to the instant case and the reasons as to why it is not applicable has already been discussed in paras B.27 and B.28 of the original application which has not at all been considered by the AAR, who has relied on selective extracts to hold that TR-6 is not an eligible document for availment of ITC. The said circular is not applicable to the instant case, because of the following facts, viz.,

- The Circular has not provided any reasons for the conclusions at para 5.1 and is without any basis, and therefore the circular has limited applicability and cannot have general application.

- The circular cannot override the statutory language of Rule 36(1((d), which prescribes for availing of ITC on "any similar document" prescribed under the Customs Act for the assessment of integrated duty on imports.
- At para 5.1(a), the Circular itself acknowledges the system limitations preventing re-assessment of bill of entry post "out of charge", necessitating the use of TR-6 challans. Accordingly, at para 5.2(b), it is suggested that the assessment group may cancel OOC and then re-assess the BOE. In the present case, the appellant had approached the Chennai Air-Cargo and Chennai FTWZ to re-assess the bill of entries, however due to the prevailing system functionality, the same were not re-assessed, and therefore this circular is inapplicable to the present case.
- Further this circular is inapplicable, given in the present case there is an SVB order, basis which there was re-assessment by the Customs authorities through their letters informing the appellant to pay the differential duties under TR-6 challan. Hence, TR-6 challan read with the SVB Order and Customs authorities' letters should be construed as a valid document for availing ITC.

4.2.11 The appellant contends that their argument based on pre-GST rulings were not appreciated properly. At para 6.10 of the impugned ruling, the AAR by making a distinction between the pre-GST regime and GST regime, has observed that unlike Rule 9 of the CENVAT Credit rules, TR-6 challan is not included as tax paying document under Rule 36(1) of the CGST Rules. The appellant submits that in their original application they had relied upon the judgments of the Hon'ble Courts in the context of pre-GST regime, in the cases of (i) CCE Vs Essel Propack Ltd.,[2015 (39) S.T.R. 363 (Bom.)] (ii) CCE Vs Ambuja Cement Eastern Ltd., [2005 (191) E.L.T. 480 (Tri.-Bel.)], (iii) Gabriel India Ltd., Vs CCE [1993 (67) E.L.T. 131 (Tri.-Bom.)], (iv) Krebs Biochemicals Ltd., Vs. C.Cus [2001 (138) E.L.T. 353 (Tri. – Chennai)], (v) Jai Balaji Industries Ltd., (Unit-I) Vs C.GST [2025-VIL-98-CESTAT-KOL-CE], wherein it was held that even when the 'certain documents' were not provided for in Rule 9 of the CENVAT Credit Rules, then also CENVAT credit was admissible on those documents. Accordingly, the appellant had explained that even if TR-6 challan was not specifically prescribed in Rule 36(1) of the CGST Rules, then also ITC on TR-6 challan is eligible given the legitimacy of the tax paid and satisfaction of other material conditions of Section 16 of the CGST Act, which the AAR has failed to understand.

4.2.12 The appellant states that ITC is admissible when there is legitimacy of the claim and that the procedural law should be harmoniously interpreted to achieve the object of law. The provisions for allowing credit under the tax statute entails two conditions, one in the nature of substantial conditions and the other of the nature of procedural ones. Accordingly, once substantial conditions are fulfilled, credit is not deniable because of gaps in procedural conditions or if there is lapse in procedural conditions. The appellant states that the said aspect stands reiterated under the following case laws, viz., CCEx Vs Home Ashok Leyland Ltd., [2007 (210) ELT 178 (SC)], Mammon Concast Pvt. Ltd., Vs C.CGST [2021-VIL-247-CESTAT-DEL-ST], CCE Vs Graphite (I) Ltd., [(2007) 212 ELT 54 (Tri. Mum.)].

4.2.13 The appellant states that even otherwise, upon comparison of provisions of pre-GST regime and GST regime, ITC based on TR-6 challan read with SVB Order and the Customs Authorities' letters is eligible. The appellant furnished a comparison table of the provisions of Rule 9(1) of the CENVAT Credit Rules, 2004, vis-à-vis the provisions of Rule 36(1) of the CGST Rules, 2017. And that it could be seen on comparison, all the situations envisaged under the erstwhile Rule 9 of the CENVAT credit Rules were provided for under Rule 36(1) of the CGST Rules. While under Rule 9(1), the duty paying documents were specifically provided for, under Rule 36(1), they are specifically covered under the broad genus of "any other similar document". Accordingly, the observation of AAR that TR-6 challan was an eligible document under pre-GST regime but not under GST regime is erroneous on this count also. Further, it is expressly stated in the statement of objects and reasons while enacting the GST law that it was done with to view to merge and consolidate earlier laws relating to indirect taxes [Munjaal Manishbhai Bhatt Vs UOI [2022 (62) G.S.T.L 262 (Guj.)]. Thus the construction that credit was available on certain documents under the erstwhile regime, but not eligible under the GST regime is absurd, erroneous, particularly when the substantial conditions are met.

4.2.14 The appellant contends that ITC could not be held to be ineligible because of functionality deficiency in the GSTN system. Therefore, the observation of AAR in para 6.10 that TR-6 challan being ineligible because GSTN portal does not facilitate transmission of customs duties is erroneous. The law relating to ITC is governed by the CGST Act read with the rules made thereunder, and it could not be disallowed merely because the GSTN portal does not have functionality of transmission of TR-6 Challan into GST system. In fact Section 16(2)(aa) of the CGST Act read with Rule 36(4) of the CGST Rules prohibits ITC where it is not uploaded on the common portal only in respect of invoices or debit notes, and no prohibition exists for import IGST paid on import of goods either in Bill of Entry cases or otherwise. In the case of UOI Vs Bharti Airtel Limited [2021 (11) TMI 109], the Hon'ble Supreme Court has categorically observed that GST is self-assessment based tax wherein the assessee needs to self-assess, reckon its eligibility of ITC, ascertain tax payable as per his books of accounts and statutory provisions, emphasizing that the common portal is only a facilitator to feed or retrieve information. Likewise, the Hon'ble Kerala High Court in the case of Kala Imaging World Vs Superintendent [2020 (11) TMI 616], observed that the functionalities of common portal cannot obstruct the statutory framework.

4.2.15 The appellant states that ITC is a substantive right and the legislative intent paves the way for it. The Hon'ble Supreme Court in UOI Vs Cosmo Films Ltd [2023 (383) ELT 66(SC.)] had observed that *"The GST regime is based on the idea of removing the cascading effect of the taxes. The cascading effect mean levy of tax on tax. The GST is levied on the net value added portion and not on the entire transaction value as the taxpayer would enjoy input tax credit. Barring few indirect taxes, all the major indirect taxes levied by the Central and State Governments are subsumed into the GST"*. Further the legislative intent can be gathered from Section 16 of the CGST Act which allows credit on all goods and service used or to be used in the course of furtherance of business, subject to certain exceptions as contained in Section 17(5) of the CGST Act. It is clearly coming out from the CGST Act read with the rules that wherever the legislative seeks to restrict/disallow the ITC, it has been specifically provided for. To buttress this, the appellant in their

additional submissions dated 08.04.2025 filed at the time of personal hearing before the AAR, had relied upon the judgment of the Hon'ble Bombay High Court in the case of L&T IHI Consortium Vs UOI [TS-740-HC (BOM)-2024-GST], wherein it was held that even a receipt voucher though not specifically mentioned in Rule 36(1) of the CGST Rules is a tax paying document for the purpose of availing ITC, but the AAR had not considered this argument at all.

4.2.16 In light of the foregoing submissions, the appellant submits that a TR-6 challan, when read in conjunction with the SVB order and the letter issued by the tax authorities qualifies as a valid document for availing ITC. Accordingly, the appellant prays for modification of impugned ruling for question No.1 and hold that the appellant is eligible for claiming ITC.

4.3.1 The appellant contends that as far as question No.3 is concerned, the AAR has erred in holding that the time limit prescribed under Section 16(4) of the CGST Act is applicable on a bill of entry, whether original or re-assessed. The reason for arriving at the said decision is given at para 6.15 and 6.16 in the impugned ruling. At para 6.15, it has been observed that while 'bill of entry' is not mentioned in Section 16(4), however by applying the provisions of CGST Act 'mutatis mutandis' to IGST Act (vide Section 20 of the IGST Act), Section 16(4) becomes applicable even for bill of entry also. At para 6.16, it is stated that even otherwise, time limitation is applicable for any enforceable course of action and reliance to this effect is placed on the judgment in Brakes India Ltd., Vs CCE. The Rajkot Commissioner Appeal's Order relied upon by the appellant in the application has been rejected without providing any reasons.

4.3.2 The appellant states that the concept of 'Mutatis Mutandis' is not applicable in the given context, and that it has to be seen from two angles, firstly to what extent the CGST Act read with the CGST Rules provides the law vis-à-vis Input Tax Credit, and secondly, whether Section 20 of the IGST Act has any application vis-à-vis tax paying document for availing ITC, i.e.,

- Section 16(1) of the CGST Act provides that a person shall be entitled to take credit of 'input tax' subject to specified conditions. The expression 'input tax credit' is defined under Section 2(63) as 'credit of input tax', and 'input tax' under Section 2(62) means CGST, SGST/UTGST and also includes IGST charged on import of goods [clause (a)]. It means the legislature is well aware of the import IGST and has specifically provided for its coverage under CGST Act.
- Section 16(2) sets out certain conditions for availing ITC. Clause (a) sets out that ITC would be available if the registered person is in possession of (i) an invoice or debit note issued by the supplier or (ii) such other duty paying documents as may be prescribed. Thus, there are two sets of categories provided as tax paying documents. This shows that the legislature has considered and specified the documents in the CGST Act read with the CGST Rules.
- The second proviso to Section 16(2) provides for a condition that where a recipient fails to pay to the supplier, other than supplies covered under RCM within 180 days from the date of issue of invoice by the supplier, then he shall pay back the

ITC availed by him. This clearly indicates that while the legislature is aware of the two categories it provided for in Section 16(1), the condition in 2nd proviso is only carved out for the invoice.

- The distinction between the invoice / debit note and other duty paying documents continues under Section 16(4) wherein the time limitation is applicable only to the invoice and debit note. Similar theme follows in Rule 36(4) of the CGST Rules, which limits the availing of ITC only on the invoices or debit notes issued by the suppliers to the extent such invoices or debits notes are furnished in their return filed under Section 37 of the CGST Act.

It therefore follows from the above that the legislature has codified the law with respect to availment of ITC, the documents required for availing of ITC, the conditions, namely, requirement to pay the recipient and specifically the limitation.

4.3.3 Section 20 of the IGST Act provides that, subject to the provisions of the IGST Act and the rules made thereunder, the provisions of the CGST Act relating to various matters including input tax credit shall apply mutatis mutandis to the IGST Act. Similarly, Rule 2 of the IGST Rules, provides borrowing of CGST Rules for implementation of IGST Act. The appellant in this regard has highlighted how the term "mutatis mutandis" gets defined, and specifically as per Black's Law Dictionary it means *"with the necessary changes in points of detail, meaning that matters or things are generally the same, but to be altered when necessary, as to names, offices and the like."* They further stated that the Hon'ble Supreme Court in the case of Ashok Service Centre Vs State of Orissa (1983 AIR 394) has observed that the phrase is of frequent practical occurrence, meaning that matters or things are generally the same, but to be altered when necessary, as to names, offices and the like. The extension of the earlier Act mutatis mutandis to a later Act brings in the idea of adaptation, but so far only as it is necessary for the purpose, making a change without altering the essential nature of the thing changed, subject of course to express provisions made in the later Act. In other words, 'mutatis mutandis' should not lead to usurping what the legislature intends and should not lead to result which are not envisaged, and this can be explained through the following table,

Provision in CGST Act / CGST Rules covering inter-state transactions	**Adoption under IGST Act / IGST Rules**	**Consequence**
Section 2(62) of the Import CGST Act includes Import IGST charged on import of goods as input tax credit	Situation of import of goods already covered under CGST Act	Adoption of CGST Act provision for IGST Act would be superfluous
Bill of Entry specified as tax paying document under Rule 36(1)(c) of CGST Rules	Situation of Bill of Entry already covered under CGST Rules	Adoption of CGST Rules provision for IGST Rules would be superfluous

Further, to the extent the CGST Act and CGST Rules have provided provisions for the ITC on bill of entries, such provisions are not incompatible with the IGST Act or IGST Rules and therefore there is no requirement to apply Section 20 of the IGST Act and Rule 2 of the IGST Rules to make them compatible. Otherwise, the forced application of Section 20 and Rule 2 would entirely displace the provisions of CGST Act and CGST Rules respectively, and therefore the observations of AAR at para 6.14 and 6.15 are

erroneous. The appellant further contends that the AAR is selectively using the mutatis mutandis construction, and in that case, the said principle should have been applied in reference to Question No.1 also.

4.3.4 The appellant submits that at para 6.16, the AAR upon relying on the judgment in Brakes India Ltd., Vs CCE [1997 (96) E.L.T 434 (Tri.-LB)], had held that any 'cause of action' which is legally enforceable is bound to be protected by a time limit even if it is not specified under the legal provisions of the respective statutes. In this regard the appellant states that any law or stipulation prescribing a period of limitation must be specifically enacted and prescribed. As per the judgment in CCE Vs Raghuvar (India) Ltd., - 2000 (118) E.L.T. 311 (S.C), it is not for the courts to import any specific period of limitation by implication, where there is really none, though courts may always hold when any such exercise of power had the effect of disturbing rights of a citizen that it should be exercised within a reasonable period. The appellant defended the same, citing a few more case laws, viz., (i) Steel Authority of India Ltd., Vs CCE [2001 (129) E.L.T. 459 (Tri.-Del.)], (ii) CCE Vs Ram Swarup Electricals Ltd., [2007 (217) E.L.T. 12 (All.)], (iii) Industrial Cables Vs CCE [2009 (236) E.L.T. 658 (P&H)], and (iv) M/s. Bharat Earth Movers Limited Vs State of Karnataka [2022-VIL-865-KAR]. The appellant further states that the Brakes India case is distinguishable on facts in as much as Rule 57E post amendment provided full MODVAT credit as compared to Rs.800/MT. In that case the Tribunal had held that the time limit for claiming the additional MODVAT would be similar to the time limit applicable for availing initial credit, i.e., six months. In the instant case, however, Section 16(4) is not even applicable to bill of entries and therefore, the question of importing limitation for bill of entry does not arise, and accordingly, the observations at para 6.16 are also erroneous.

4.3.5 At para 6.17, the AAR has compared Section 16(4) of the CGST Act with certain other provisions of CGST Act to observe that provisions in Section 16(4) are so peculiar that availing ITC is fastened to filing of annual return or a specific date of 30th November, which indicates that the entire scheme of ITC availing should come to an end by such dates. In this regard, the appellant submits there is no scope of intendment under the law, and going by the principles of interpretation as laid down by the Hon'ble Supreme Court in the case of CC Vs Safari Retreats Pvt. Ltd., [(2024) 23 Centax 62 (S.C)], the appellant states that nothing can be read in Section 16(4) by comparing the provisions the way limitation periods are prescribed under the CGST Act. Further, they stated that a taxing statute must be read as it is with no additions and no subtractions on the grounds of legislative intendment or otherwise. Therefore, the observations at para 6.17 based on any equitable consideration (even if assumed) are out of place and erroneous.

4.3.6 The appellant states that in the original application for advance ruling, they had given detailed submissions as to why the bill of entry is neither a tax invoice nor a debit note, and therefore not covered under Section 16(4) of the CGST Act. Since the AAR has not disputed the submissions to that extent, the appellant understands that AAR has accepted the submissions in this regard. Further the appellant's reliance on Order No.RAJ-EXCUS-000-APP-032-TO-033-2021-GST-JC passed by the Commissioner Appeals, GST & Central Excise, Rajkot in the case of M/s.Reliance Indutries Ltd., wherein it was held that the limitation under Section 16(4) is not applicable to a bill of entry, has been ignored by the AAR without providing any reasons for not considering the same.

4.3.7 Further, while comparing the provisions relating to limitation under Section 16(4) of the CGST Act, 2917, vis-à-vis the provisions of Rule 4(1) & 4(7) of the CENVAT Credit Rules, 2004, it could be seen that under the erstwhile CENVAT Credit Rules, the time limit for availing credit was applicable to all documents (invoice, debit note, bill of entry, TR-6 challan, etc.,) referred to in Rule 9(1) of the rules, ibid. Whereas, while Rule 36(1) of the CGST Rules mentions documents like an invoice, invoice issued in RCM cases, a debit note, a bill of entry, an invoice of Input Service Distributor, yet the restriction in Section 16(4) is only with regard to invoice or debit note, unlike the CENVAT Credit Rules.

4.3.8 The appellant also relied on the CBIC Circular No.267/41/96-CX.8 dated 23.04.1996, which was in the context of erstwhile Central Excise rules, 1944, where again it was clarified by the Board that the time limit of 6 months mentioned in Rule 57G of the Central Excise Rules was for inputs and that the same is not applicable for Rule 57T under which capital goods are covered. To the similar effect was so held by Hon'ble Tribunal in M/s.Indian Potash Ltd., Vs Commissioner of CGST [2019 (369) E.L.T. 742 (Tri.-All.)]. That the circular is equally applicable for present facts as well, where the time limit in Section 16(4) for availing ITC is only linked to invoice or debit note, but not to bill of entry. It thus follows that while the erstwhile law on time limit for availing credit was applicable to all duty paying documents, under the GST law, the time limit is conspicuously only for invoice and debit note and no other duty paying documents. Accordingly, the appellant prays that answer to question No.3 be modified and it may be held that time limitation under Section 16(4) is not applicable on credit availed on the basis of Bill of entry.

4.4.1 The AAR has erred in not answering question No.2 and not considering that Section 16(4) time limit is also not applicable for TR-6 challan read with SVB Order and Customs Authorities letters. The submissions in this regard, were given in the original application itself and are reiterated below.

4.4.2 TR-6 challan emanates from Rule 92 of the Treasury Rules of the Central Government which inter-alia prescribes a manner of paying money into the treasury or the bank, and based on the specific codes, the amount paid in Central Government's account is allocated. It is used for making various types of payments under the Customs Act, and it was also used to be a prescribed document for making payment under the Service Tax Regime. TR-6 challan is different in its roots and its object, because while tax invoice and debit note contains material particulars relating to transaction of supply of goods, TR-6 contains particulars relating to payment of tax/duties. Therefore, while TR-6 enables availing of ITC in view of the applicant's interpretation as above, but it is not a tax invoice or debit note. Thus, while 'TR-6 challan' read with SVB Order and Customs Authorities' letters are documents basis which ITC can be availed in terms of Section 16(2)(a) of the CGST Act read with Rule 36(1)(d) of the CGST Rules, the time limit referred to in Section 16(4) is not applicable to such documents. One of the salutary principles of interpretation is that when two words of different meanings are used in the statute in two consecutive provisions, it should be understood as they are used in different sense. In this regard, the following case laws were cited, viz.,

i. Member, Board of Revenue Vs Arthur Benthall [AIR 1956 (SC) 35; 1955 (2) SCC 84] – When two words are used in the statute in two consecutive provisions, it should be understood as they are used in different sense.

ii. C. Cus Vs Dilip Kumar & Company [2018 (361) E.L.T. 577 (S.C)] – If the words in the statute are plain and unambiguous, it becomes necessary to expound those words in their natural and ordinary sense. The words used declare the intention of the legislature. Similarly, the Hon'ble Supreme Court in the case of Safari Retreats Pvt. Ltd., referred supra has also held that there is no scope of intendment in the taxation law.

4.4.3 Reliance is placed by the appellant on the CBIC Circular No.267/41/96-CX.8 dated 23.04.1996, which was in the context of the erstwhile Central Excise Rules, 1944, where it was clarified that the time limit of 6 months mentioned in Rule 57G was for inputs, and that the said time limit is not applicable for Rule 57T under which the capital goods are covered. To the similar effect was so held by Hon'ble Tribunal in M/s.Indian Potash Ltd., Vs Commissioner of CGST [2019 (369) E.L.T. 742 (Tri.-All.)]. The circular is equally applicable for present facts as well, where the time limit in Section 16(4) for availing ITC is only linked to invoice or debit note, but not to other documents like the present one.

4.4.4 In the light of the above, the appellant prays that the ruling is modified and question No.2 is also answered to the effect that time limit of Section 16(4) is not applicable for ITC on the basis of TR-6 challan read with SVB Order and Customs Authorities' letters.

PERSONAL HEARING

5.1 Shri. Sivarajan Kalyanaraman and Shri. Manish Sachdeva, Authorised Representatives (AR) of the Appellant appeared for the virtual personal hearing on 28.08.2025.

5.2 The AR explained that the appellant is importing and trading goods from its group companies located overseas and earns an arm's length price operating profit margin (ALP margin). If the original margin is more than ALP margin true up adjustment is made, i.e price of imported goods are increased. Special Valuation Branch of Customs has issued an order that in case of true up adjustments, differential customs duty shall be paid voluntarily along with interest. Hence, duty is paid under a TR6 Challan along with interest for the goods imported through Chennai Air cargo and Chennai J Matadee FTWZ port. For goods imported through Chennai Sea Port, the duty is being paid through re-assessed Bill of Entry (BOE).

5.3 The AR claimed that the appellant is eligible to avail ITC on the IGST paid through TR6 Challans as per the SVB order in terms of Section 16(2) of the CGST/TNGST Act read with Rule 36 of the CGST/TNGST Rules, 2017. Further, AR contended that there is no time limit prescribed for eligibility of ITC of the import IGST paid through TR-6 challan and re-assessed Bill of Entry under Section 16(4) of the CGST/TNGST Act, 2017. In support of his claim, AR submitted various case laws pronounced in various foras, in addition to referring to provisions of GST, Customs

and erstwhile CENVAT Credit Rules on the eligibility of availing ITC and applicability of time limit to claim ITC.

5.4 Finally, referring to para 6.14 of the AAR order, AR Shri. Manish Sachdeva stated that '*mutatis mutandis*' need to be applied for Section 16(1) of the CGST/TNGST also for availment of ITC. Under the additional submissions furnished by the appellant, it was seen that they have furnished a synopsis of the contentions put forth by them, highlighting the relevant paras/extracts and enclosing copies of the various case laws referred by them and the relevant legal provisions and circulars.

5.5 Further, through their mail dated 17.09.2025, the appellant requested that in place of para 3 of the PH note, the following para needs to be replaced.

"The Authorised representative (AR) made detailed submission regarding eligibility to avail ITC based on TR6 challan or TR-6 Challan along with SVB orders and explained as follows:

- *That TR-6 Challan along with SVB orders and the letters issued by the customs authorities together constitute 'tax paying document' for availing ITC under Rule 36(1)(d).*
- *The Circular No. 16/2023 issued by CBIC is not applicable to present facts.*
- *TR-6 Challan is a document used for assessment of customs duty, as assessment under Section 2(2) read with Section 28(1)(b) of the Customs Act includes assessment of value of goods also. Further the customs authorities letters also have stated that duty being paid through TR-6 Challan is in pursuance of Section 28(1)(b) of the Customs Act (which is the provision for assessment).*
- *The non-linkage of TR-6 Challan with GSTN does not impact the eligibility of the ITC as per Section 16 of the CGST Act.*
- *The AR relied upon the pre-GST judgments where it was held that even where the provisions do not specifically list out TR-6 Challan as duty paying document, still the Courts had held that the Cenvat Credit was admissible.*
- *Rule 36(1)(d) provides for a broad coverage of documents which are eligible for ITC, and the documents referred above (together) satisfies the requirement of Rule 36(1)(d).*
- *ITC is a substantive right, which should be eligible irrespective of whether TR-6 Challan is specifically mentioned in Rule 36(1)(d) or not.*
- *The AR also argued that the AAR has erred in not answering the Q.2 in view of the submissions made above and grounds relied upon in the appeal.*
- *In respect of Q.3 and Q.4, the AR argued that Bill of Entry and TR-6 Challan are neither invoice nor debit note and therefore not covered under Section 16 (4) of the CGST Act.*
- *The Supreme Court's judgment in Raghuvar India was emphasized to argue that when the legislation does not prescribe any time limit, no such time limit should imported into the provisions.*

Further, The AR placed reliance on the provisions of erstwhile Cenvat Credit Rules, wherein time limit of 1 year was specifically provided for all documents for availing Cenvat Credit, however under GST, the limitation is conspicuously provided for only invoice and debit note, and not for Bill of Entry of TR-6 Challan."

Accordingly, the aforesaid contentions/additions proposed by the appellant are also taken on record for consideration.

DISCUSSION AND ANALYSIS

6.1 We have carefully considered all the material available on record, the applicable statutory provisions, the 'Grounds of Appeal' furnished by the appellant, the submissions made during the personal hearing held on 28.08.2025, the additional submissions made and the amendment to the 'Record of Personal Hearing', as proposed by the appellant through their mail dated 17.09.2025.

6.2 Under the brief facts of the case, we find that apart from manufacturing and trading of medical equipment/devices, the appellant also carry out importing and trading the same. The appellant imports the goods from its group companies located outside India, on payment of appropriate customs duties (including BCD, SWS and Import IGST), on filing a Bill of Entry (BOE) for home consumption. Since import IGST is a creditable tax, the Appellant avails ITC of the same, and the said goods are subsequently sold in India on payment of outward CGST/SGST. The appellant has a limited risk distributorship agreement ("LRD agreement"), and as per the same, the goods are supplied by the overseas companies to the appellant at a price which would ensure that the appellant earns an Arm's Length Price (ALP) operating profit margin. At the end of the financial years as per the Income Tax Laws, the ALP margin is determined and compared with the actual margins earned by the appellant on the sale of imported goods. In case, the actual margin earned by the Appellant is more than the ALP margin, then the appellant transfers the differential margin through a pricing adjustment ('true up') by the overseas entity from whom the goods were imported, and vice versa.

6.3. Since the goods are imported from the related parties, the import transaction value is subject to review by the Special Valuation Branch (SVB) of the Customs and accordingly, an SVB Order dated 27.02.2015 has been obtained by the appellant from the Deputy Commissioner of Customs, SVB, New Delhi, which further stands renewed vide order dated 11.06.2018. In the SVB Order, the LRD agreement was examined and it was accepted that the relationship between the appellant and the group company has not influenced the import price. Vide para 15 of the SVB order, the aforesaid 'true up' adjustment was also examined, and it was held that the appellant is liable to pay applicable customs duties along with applicable interest in case of upward revision in the invoice value of imported goods voluntarily. The aforesaid LRD agreement as well as the SVB order are continuing as on date of filing this application.

6.4. Under these circumstances, upon conclusion of FY 2022-23, owing to increase in business and domestic prices, the appellant has earned an operating profit in excess of arm's length range of operating margin. Accordingly, in compliance with the SVB order, the appellant re-determined the import price involving differential customs duties including import IGST, and the same trend happened in FY 2023-24 as well. In the state of Tamil Nadu, the appellant has reportedly imported goods through 3 different ports, viz., (i) Chennai Sea (ii) Chennai Air-Cargo, and (iii) Chennai FTWZ. Further, it is reported by the appellant that when they reached out to the respective field formations with regard to payment of differential duties, the Chennai Sea Customs authorities allowed re-assessment of bills of entry, whereas the other two

customs authorities, i.e., Air Cargo and FTWZ directed the appellant to deposit the differential taxes/duties through TR-6 challans.

6.5 With this factual background, we set out to examine the issues under appeal. Accordingly, in respect of query No.1, viz.,

> *"Whether the Applicant can avail the ITC of the import IGST paid through TR-6 Challan in terms of Section 16(2) of the CGST Act read with rule 36 of CGST Rules?"* is taken up for analysis."

we find that the AAR under the impugned ruling dated 09.05.2025, has ruled as follows :-

> *"Neither a TR-6 challan as such, nor a TR-6 challan read* with the SVB order and *letters issued by the tax authorities, as claimed by the applicant in the instant case can be considered as an eligible document for the purpose of availment of ITC."*

6.6 We note that the provisions of Section 16(2) of the CGST Act, 2017, and Rule 36 of the CGST Rules, 2017, are relevant in this regard. While Section 16(2) of the CGST Act, 2017, reads as below :-

> *"(2) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless,—*
>
> *(a) he is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or* ***such other*** *tax paying documents* ***as may be prescribed****;"*

Rule 36 of the CGST Rules, 2017, reads as –

> *"36 (1) The input tax credit shall be availed by a registered person, including the Input Service Distributor, on the basis of any of the following documents, namely,-*
>
> *(a) an invoice issued by the supplier of goods or services or both in accordance with the provisions of section 31;*
>
> *(b) an invoice issued in accordance with the provisions of clause (f) of sub-section (3) of section 31, subject to the payment of tax;*
>
> *(c) a debit note issued by a supplier in accordance with the provisions of section 34;*
>
> *(d) a bill of entry or any similar document prescribed under the Customs Act, 1962 or rules made thereunder for the assessment of integrated tax on imports;*
>
> *(e) an Input Service Distributor invoice or Input Service Distributor credit note or any document issued by an Input Service Distributor in accordance with the provisions of sub-rule (1) of rule 54."*

It could be seen that apart from the other documents prescribed under rule 36(1) above for the purpose of availment of ITC, 'a bill of entry or any similar document' also figures as one of the documents under sub-clause (d) to Rule 36(1). In this regard, we observe that though the phrase "any **similar** document" occupies center-stage along with the term "Bill of Entry" under the said sub-clause, the presence of other

phrases, viz., 'prescribed under the Customs Act, 1962 or rules made thereunder', and 'for the assessment of integrated tax on imports' clearly brings in a restriction, purpose and the legislative intent behind the framing of said sub-clause.

6.7 In this context, the payment of differential duties of customs including IGST for import by the applicant in the instant case, is a fall-out of the suo-motu declaration of price revision (of the foreign supplier) by the appellant. The said fact has duly been considered and acknowledged by the Department by way of SVB Order dated 27.02.2015 issued the Deputy Commissioner of Customs, SVB, New Delhi, which further stands renewed vide order dated 11.06.2018. Further, we observe that in the instant case, the transaction involving import of goods that has already been assessed to duties of Customs including IGST, is being subjected to re-assessment whenever upward price revision takes place between the applicant and the foreign supplier who happen to be a related party. The applicant has reported that in the state of Tamil Nadu, they have imported goods through 3 different ports, viz., (i) Chennai Sea (ii) Chennai Air-Cargo, and (iii) Chennai FTWZ. While the Chennai Sea Customs authorities reportedly allowed re-assessment of bills of entry which meant that the differential duties would be payable through the re-assessed bills of entry, the Air Cargo and FTWZ (Free Trade Warehousing Zones) authorities on the other hand, directed the applicant to deposit the same through TR-6 challans. Under these circumstances, we are of the opinion that irrespective of the fact whether the differential duties of customs and Integrated taxes on import gets paid under a re-assessed bill of entry, or, by way of TR-6 challans, it amounts to 'assessment' as defined under Section 2(2) of the Customs Act, 1962, which reads as below :-

> *(2) "assessment" means determination of the dutiability of any goods and the amount of duty, **tax**, cess or any other sum so payable, if any, under this Act or under the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act) or under any other law for the time being in force, with reference to—*
>
> *(a) ----------*
>
> *----------*
>
> *(f) ----------*
>
> *and includes provisional assessment, self-assessment, **re-assessment** and any assessment in which the duty assessed is nil;*

Further, the first proviso to Section 5 (Levy and Collection) of the Integrated Goods and Services Tax Act, 2017, read as -

> *Provided that the integrated tax on goods imported into India shall be levied and collected in accordance with the provisions of section 3 of the Customs Tariff Act, 1975 on the value as determined under the said Act at the point when duties of customs are levied on the said goods under section 12 of the Customs Act, 1962.*

Thereby, we observe that the phrase 'for the assessment of integrated tax on imports' stands satisfied in the instant case.

6.8 However, moving on to the other conditional phrase, viz., 'prescribed under the Customs Act, 1962 or rules made thereunder', we observe that the same is also linked to 'any similar document' akin to a bill of entry. Therefore it becomes clear that apart from being similar to a bill of entry, the document should also be a prescribed one under the Customs Act, 1962 or the rules made thereunder. We find that a 'Bill of Entry for home consumption' or a 'Bill of Entry for warehousing' are documents prescribed under Section 46 of the Customs Act, a 'Shipping Bill' or a 'Bill of Export' is prescribed under Section 50 of the Customs Act, a 'Bill of Transhipment' is prescribed under Section 54 of the Customs Act. We are of the opinion that the documents referred above which are prescribed under the Customs Act, can also be considered to be similar to each other in terms of the content and purpose.

6.9 On the other hand, we note that a TR-6 challan is not a document prescribed under the Customs Act or the rules made thereunder, and we find that a TR-6 challan is a document prescribed under the 'Treasury Rules of the Central Government', under which any person can pay money into the treasury or Bank on Government Account. We further observe that as far as the taxation law including the Customs Act, 1962 is concerned, it is nothing but a tool to transfer money to Government Account, and apart from the nature of duties/taxes paid, and the relevant code/heads of account, it does not contain all the details relating to assessment encapsulated in a 'bill of entry'. At this juncture, we take note of the fact that as per the appellant the query is not just about availment of ITC of IGST paid based on a TR-6 challan alone, but that the same should be seen and treated as *'TR-6 challan along with the SVB order and letter issued by the tax authorities to pay duty under Section 28(1)(b) of Customs Act'*, pursuant to price revision and re-assessment. Here again, we would like to reiterate that the documents referred above indeed convey the fact that assessment in relation to IGST on imports has taken place, but they are neither similar to a 'Bill of Entry', nor do they fall under the specific category of 'prescribed' documents under the Customs Act, 1962, or the rules made thereunder. Accordingly, the contention of the appellant about a TR-6 challan to be treated as a document similar to a 'Bill of Entry' or a 'TR-6 challan along with the SVB order and letter issued by the tax authorities to pay duty under Section 28(1)(b) of Customs Act', to be treated as a document similar to a 'Bill of Entry', lacks legal backing and is not sustainable.

6.10 Under these circumstances, the contents of Circular No.16/2023-Customs (F.No.605/11/2023-DBK/569Z) dated 07.06.2023, (Implementation of Hon'ble Supreme Court direction in Judgment dated 28.04.2023 in matter of Civil Appeal No.290 of 2023 (UOI and Other Vs. Cosmo Films Ltd.) relating to 'Pre-Import Condition') assumes significance in the context of the instant case. We observe that para 74 of the Hon'ble Supreme Court's Order dated 28.03.2023 sums up the basis and purpose behind the issue of the said Circular. Para 74 read as,

> *"74. Commentators and economists have spoken about how introduction of GST was one of the most significant tax reforms undertaken by India. It was preceded by a series of meetings and negotiations, whereby concerns of the states, and various other agencies were accommodated. It has ushered a unified market driven by a single tax, converting different markets in states, with different tariffs and governing principles. It has smoothened movement of goods between different*

States. Before the advent of GST, the Union taxed production of goods and supply of services; and the states taxed sale of goods. With GST, both the Union and the Sates are entitled to share the taxes of the full value chain of goods and services. Such a transformation cannot be painless; disruptions – especially in the beginning will be felt. Yet, that in the process of unification, if a certain section of the business is inconvenienced, and would have to pay taxes (which exist as levies, newly introduced) and conditions are imposed upon their ability to freely import inputs (for the purpose of export), this alone cannot lead the Court to conclude that such a change is unreasonable or arbitrary."

6.11 Accordingly, the impugned Circular visualizes and acknowledges the practical difficulty in cases where a Bill of Entry is already issued after giving Out-of-Charge (OOC) to the goods, in para 5.1 of the Circular, where the circumstances are very much similar to the instant case. Para 5.1 reads as below:-

"5.1 The matter has been examined in the Board for purpose of carrying forward the Hon'ble Supreme Court's directions. It is noted that -

(a) ICES does not have a functionality for payment of customs duties on a bill of entry (BE) (unless it has been provisionally assessed) after giving the Out-of-Charge (OOC) to the goods. In this situation, duties can be paid only through a TR-6 challan.

*(b) Under **GST** law, the BE for the assessment of integrated tax / compensation cess on imports is one of the documents based on which the input tax credit may be availed by a registered person. **A TR-6 challan is not a prescribed document for the purpose**.*

(c) The nature of facility in Circular No.11/2015-Cus. (for suo moto payment of customs duty in case of bona fide default in export obligation) is not adequate to ensure a convenient transfer of relevant details between Customs and GSTN so that ITC may be taken by the importer.

(d) The section 143AA of the Customs Act, 1962 provides that the Board may, for the purposes of facilitation of trade, take such measures for a class of importers-exporters or categories of goods in order to, inter alia, maintain transparency in the import documentation."

However, in para 5.2 of the Circular, the procedure to be adopted in the given circumstances, has been provided as follows :-

5.2 Keeping above aspects in view, noting that the order of the Hon'ble Court shall have bearing on importers other than the respondents, and for purpose of carrying forward the Hon'ble Court's directions, the following procedure can be adopted at the port of import (POI);-

(a) for the relevant imports that could not meet the said pre-import condition and are hence required to pay IGST and Compensation Cess to that extent, the importer (not limited to respondents) may approach the concerned assessment group at the POI with relevant details for purposes of payment of the tax and cess along with applicable interest.

(b) the assessment group at POI shall cancel the OOC and indicate the reason in remarks. The BE shall be assessed again so as to change the tax and cess, in accordance with the above judgment.

(c) the payment of tax and cess, along with applicable interest, shall be made against the electronic challan generated in the Customs EDI System.

*(d) on completion of the above payment, the port of import shall make a notional OOC for the BE on the Customs EDI system (**so as to enable transmission to GSTN portal** of, inter-alia, the IGST and Compensation Cess amounts with their date of payment (relevant date) **for eligibility as per GST provisions**].*

(e) the procedure specified at (a) to (d) above can be applied once to a BE.

*6.1 Accordingly, the input credit with respect to **such assessed BE** shall **be enabled to be available** subject to the eligibility and conditions for taking input tax credit under Section 16, Section 17 and Section 18 of the CGST Act, 2017 and rules made thereunder."*

6.12 Accordingly, the aforesaid circular addresses a similar issue and acknowledges the limitations restricting re-assessment of bill of entry post "out of charge" to goods, necessitating the use of TR-6 challans in such cases. We are therefore of the opinion that this circular is very much applicable to the instant case. Accordingly, at para 5.2 of the circular, a solution to the situation has been provided for, and it is suggested that on being requested by the importer, the assessment group may cancel OOC and then re-assess the BOE. In this regard, we find that as rightly pointed out by the AAR in para 6.11 of the impugned ruling dated 09.05.2025, the appellant ought to have resorted to Bill of Entry-wise re-assessment, which in turn could have paved the way for a seamless availment of ITC based on the re-assessed bills of entry, instead of having carried out the differential duty payment en-masse for the entire financial years 2022-23 and 2023-24.

6.13 Further, we observe that there is a noticeable difference in the pre-GST legal provisions as compared to GST provisions, which is due to the fact that the dynamics involving the transmission of the duties of customs including IGST, Cess, etc., to the GSTN portal, so as to enable the same to be available for the claim of ITC, was not a pre-requisite in the pre-GST era. In this regard, we find that the Hon'ble Supreme Court in para 74 (as referred in para 6.10 above) of its Order dated 28.04.2023 in the case of M/s.Cosmos Films Ltd., acknowledges the fact that GST is one of the significant tax reforms, and it also acknowledges the fact that the process of transformation entails challenges and inconveniences, but that the same cannot be considered as unreasonable or arbitrary. We are therefore, of the opinion that the case laws relied upon by the appellant, especially relating to the pre-GST period, do not have any relevance to the instant case.

6.14 We note that the appellant has also contended that wherever the legislative seeks to restrict/disallow the ITC, it has been specifically provided for, and to buttress this, the appellant in their additional submissions dated 08.04.2025 filed at the time of personal hearing before the AAR, had relied upon the judgment of the Hon'ble Bombay High Court in the case of L&T IHI Consortium Vs UOI [TS-740-HC (BOM)-2024-GST], wherein it was held that even a receipt voucher though not specifically mentioned in Rule 36(1) of the CGST Rules is a tax paying document for the purpose of availing ITC, but alleged that the AAR had not considered this argument at all. On perusing the aforesaid judgment of the Hon'ble Bombay High Court in the case of M/s.L&T IHI Consortium, we

find that the said judgment speaks about the eligibility of ITC on advance payments made towards services intended to be received, and about the eligibility on the document concerned received, viz., a 'Receipt voucher'. In this regard, we find that though the context of the aforesaid case is distinguishable from the instant case, the issue involving 'Receipt Vouchers' merits consideration, as it is relatable to the issue in question, in terms of validity of the document involved for the purposes of availment of ITC. In this regard, we find that a receipt voucher which is issued whenever advance payments are received with respect to any supply, is a document identified and prescribed under Section 31(3)(d) of the CGST Act, 2017, falling within the ambit of a 'tax invoice', as a result of which, it becomes a prescribed document for availment of ITC under Rule 36 of the CGST Rules, 2017. Whereas, a TR-6 challan, being just a tool to transfer money to Government Account, does not enjoy such status and is not on the same footing as a document for the purposes of availment of ITC, and accordingly, this contention of the appellant also is of no avail to them.

6.15 Therefore, as it is clear that a TR-6 challan as such, or a TR-6 challan read with the SVB order and letters issued by the tax authorities, cannot be considered as a document similar to a 'Bill of Entry' and since they are not the prescribed document under the Customs Act, 1962 or the rules made thereunder, we are of the considered opinion that neither a TR-6 challan as such, nor a TR-6 challan read with the SVB order and letters issued by the tax authorities as claimed by the applicant, can be considered to be an eligible document for the purpose of availment of ITC.

6.16 With respect to the second query, viz., *"Whether the eligibility to avail ITC of the import IGST paid vide TR-6 Challan is subject to the time limit prescribed under Section 16(4) of the CGST Act?"*, as rightly held by the AAR in its original Ruling dated 09.05.2025, we are also of the same opinion that the question of answering this query does not arise, having already held that TR-6 challan as such, or a TR-6 challan read with the SVB order and letters issued by the tax authorities, cannot be considered as an eligible document for the purpose of availment of ITC, as discussed in detail above.

6.17 Regarding the third query , viz., *"Whether the eligibility to avail ITC of the import IGST paid under the re-assessed bill of entry is subject to the time limit prescribed under Section 16(4) of the CGST Act?"*, we need to start with the relevant provision, viz., Section 16(4) of the CGST Act, 2017, which read as below :-

> *"(4) A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the thirtieth day of November following the end of financial year to which such invoice or debit note pertains or furnishing of the relevant annual return, whichever is earlier."*

We take note of the fact that the aforesaid provision that prescribes time limit for availment of ITC, indeed refers to an invoice or a debit note only, without refering to any other document. However, it may be seen that apart from a tax invoice and a debit note, the provisions of Section 16(2) of the CGST Act, 2017, recognises 'such other tax paying documents as may be prescribed' as well, which is reproduced for reference,

"(2) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless,—

*(a) he is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or **such other** tax paying documents **as may be prescribed**;"*

Accordingly, the 'Bill of Entry' figures as one of the prescribed document for the purposes of availment of ITC, under rule 36(1)(d) of the CGST Rules, 2017, as a result of which, availment of ITC based on a 'Bill of entry' becomes eligible.

6.18 We observe that the CGST Act, 2017 and the respective SGST/UTGST Acts have been enacted for the purpose of levy of CGST and SGST/UTGST, as far as 'intra-state' supplies are concerned, as could be seen under Section 9 (Levy and Collection) of the respective Acts. However, for the purpose of levy of IGST on 'inter-state' supplies and for import of goods and services, the IGST Act, 2017 and the IGST Rules, 2017 have been enacted. While the IGST Act, 2017, has in-built provisions as far as it relates to 'Levy and collection', 'Nature of supply', 'Place of supply', 'Apportionment of Tax and settlement of funds' etc., the said Act borrows the provisions for a major part from the CGST Act, 2017, in as far as it relates to 'scope of supply', 'input tax credit', 'registration', 'assessment', 'demands and recovery' etc. The provisions of Section 20 of the IGST Act, 2017, reads as follows :-

*"20. Application of provisions of Central Goods and Services Tax Act.—Subject to the provisions of this Act and the rules made thereunder, the provisions of Central Goods and Services Tax Act **relating to**,—*

(i) scope of supply;

(iv) **input tax credit**;

(xii) assessment;

(xvi) demands and recovery;

(xxv) miscellaneous provisions including the provisions relating to the imposition of interest and penalty,

*shall, **mutatis mutandis, apply**, so far as may be, **in relation to integrated tax** as they apply in relation to central tax **as if they are enacted under this Act**:"*

Likewise, Rule 2 of the IGST Rule, 2017, specifies as follows :-

***"Rule 2 - Application of Central Goods and Services Tax Rules.** - The Central Goods and Services Tax Rules, 2017, for carrying out the provisions specified in section 20 of the Integrated Goods and Services Tax Act, 2017 shall, so far as may be, **apply in relation to** integrated taxes they apply in relation to central tax."*

Once the provisions of CGST Act and Rules are made applicable to IGST, mutatis mutandis, for the purposes of and in relation to 'scope of supply', input tax credit, assessment, demands and recovery, etc., it becomes clear that the necessary changes

and differences have to be considered while applying the CGST provisions to that of IGST. Under these circumstances, the term 'mutatis mutandis' assumes significance and it generally means that the respective differences have been considered, and as per Wikipedia, it means *"with things changed that should be changed", "once the necessary changes have been made".*

6.19 We find that the provisions of 16(4) of the CGST Act, 2017 that prescribes the time frame for availment of ITC refers just to an invoice or a debit note, in view of the fact that the levy enabled under Section 9 of the Act, ibid, is only in respect of 'intra-state' supplies of goods or services or both. As one may be aware, only a 'Bill of Entry' is relatable to import of goods involving payment of taxes under IGST. Accordingly, by virtue of Section 20 of the IGST Act, 2017, whereby the provisions of CGST Act, 2017, becomes applicable 'mutatis mutandis' in relation to Integrated tax, we infer that the time limit prescribed under the provisions of Section 16(4) of CGST Act, 2017, applies in equal measure to the availment of ITC based on a 'Bill of Entry' in relation to Integrated taxes, as much as it applies to availment of ITC based on an invoice or debit note in relation to Central tax. We further find that the AAR in paras 6.15 to 6.17 of the original ruling dated 09.05.2025, has discussed the same in detail, and we are in complete agreement of the same. Accordingly, we are of the considered opinion that availment of ITC on the basis of a 'bill of entry', whether original or re-assessed, is governed by the time limit as prescribed under Section 16(4) of the CGST Act, 2017.

6.20 We would also like to endorse the opinion of AAR under the impugned ruling that any 'cause of action' which is legally enforceable, is bound to be protected by a time limit, even if the same is not specified under the legal provisions of the respective statutes, as held under Order No.359/95 dated 5.06.1995 of the South Regional Bench (Larger Bench), CEGAT, Madras, in the case of Brakes India Ltd., Vs. Collector of Central Excise, Madras. We would like to further reiterate the fact that the time limit as prescribed under Section 16(4) of the CGST Act, 2017, for availing ITC under GST is fastened to the furnishing of annual return, or the thirtieth day of November following the end of financial year, whichever is earlier, which indicates that the entire scheme of ITC availment which starts with the periodical monthly returns, should come to an end by the time the annual return is filed, or finalised by the thirtieth day of November following the end of financial year, whichever is earlier.

6.21 Under the 'Grounds of Appeal', we find that the appellant has contended that the AAR has selectively used the term 'mutatis mutandis' to link the provisions of IGST Act, 2017 to the instant case, without appreciating the real meaning of the term and that the invocation of Rule 20 of the IGST Act, 2017, and Rule 2 of the IGST Rules, 2017, through the said term is unwarranted in the context of the instant case, as the IGST charged on import of goods stands already covered under the definition of 'input tax' under the CGST Act, 2017. In this regard, we find that the appellant has highlighted how the term "mutatis mutandis" gets defined, and specifically as per Black's Law Dictionary it means *"with the necessary changes in points of detail, meaning that matters or things are generally the same, but to be altered when necessary, as to names, offices and the like."* They further stated that the Hon'ble Supreme Court in the case of Ashok Service Centre Vs State of Orissa (1983 AIR 394) has observed that the phrase is

of frequent practical occurrence, meaning that matters or things are generally the same, but to be altered when necessary, as to names, offices and the like. The extension of the earlier Act mutatis mutandis to a later Act brings in the idea of adaptation, but so far only as it is necessary for the purpose, making a change without altering the essential nature of the thing changed, subject of course to express provisions made in the later Act. In other words, 'mutatis mutandis' should not lead to usurping what the legislature intends and should not lead to result which are not envisaged. Accordingly, they contend that once the situation relating to ITC on IGST stands already covered under Section 2(62) of the CGST Act, 2017 and the situation in relation to identifying 'Bill of Entry' as a proper document of availment of ITC is covered under rule 36(1)(c) of the CGST Rules, 2017, the adoption of CGST Act and CGST Rules would be superfluous.

6.22 In this regard, we take note of the fact that the situation relating to availment of ITC on IGST charged on import of goods stands very much covered under the CGST Act, 2017, through the definition of the terms 'input tax' under Section 2(62) and 'input tax credit' under Section 2(63) of the Act, ibid. We also take note of the fact that the situation in relation to identifying 'Bill of Entry or any similar document' as a proper document of availment of ITC is covered under rule 36(1)(d) of the CGST Rules, 2017. However, it is to be highlighted here that the provisions relating to 'Eligibility and conditions for taking input tax credit' (Section 16), 'Apportionment of credit and blocked credits' (Section 17), etc., as prescribed under 'CHAPTER V – INPUT TAX CREDIT' of the CGST Act, 2017, are not available under the IGST Act, 2017, and this is exactly where Section 20 of the IGST Act, enables the said Act to borrow the provisions of the CGST Act, in relation to Integrated Tax as they apply in relation to Central Tax, as if they are enacted under the IGST Act. Much in the same manner, Rule 2 of the IGST Rules, 2017, enables the application of CGST Rules, 2017, in relation to Integrated Tax as they apply in relation to Central Tax. Accordingly, when Section 20 of the IGST Act, 2017, lays down that the provisions of CGST Act, relating to 'input tax credit' (inter-alia) shall, **mutatis mutandis**, apply, so far as may be, in relation to integrated tax as they apply in relation to central tax, it goes to convey the fact that as far as the eligibility and conditions for availment of ITC of IGST taxes are concerned, the provisions of CGST Act and CGST Rules would apply respectively, albeit with necessary changes (mutatis mutandis).

6.23 The crucial difference in legal terms between an intra-sale supply (for which CGST applies) and inter-state supplies (for which IGST applies) is required to be taken note of at this juncture. While the CGST Act empowers collection of 'Central Goods and Services Tax (CGST)' through Section 9 of the Act, ibid, for 'Levy and Collection' of CGST, on the other hand, 'Integrated Goods and Services Tax (IGST)', is levied and collected towards the inter-state supplies under Section 5 of the IGST Act, 2017. Here it becomes worthwhile to again reproduce the provisions of Section 16(4) of the CGST Act, 2017, i.e.,

> *"(4) A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note **for supply** of goods or services or both after the thirtieth day of November following the end of financial year to which such invoice or debit note pertains or furnishing of the relevant annual return, whichever is earlier."*

Therefore the term 'Supply' referred to under the aforesaid provision, relates only to intra-state supplies, in the manner it is prescribed under the CGST Act, 2017, which in turn is meant for levy and collection of CGST on intra-state supplies. It is to be noted here that while an intra-state supply involves issue of an invoice or a debit note, an inter-state supply entails issue of an invoice or a debit note, and a 'Bill of Entry' as well. We are therefore of the considered opinion that when the provisions of Section 16(4) of the CGST Act, 2017 applies 'mutatis mutandis' to the IGST Act, 2017, the document 'Bill of Entry or any similar document' also gets covered under the said provision and that the time limit prescribed therein applies to these cases as well. At this juncture, we take note of the fact that the appellant had contended that the term 'mutatis mutandis', means that the matters or things are generally the same, but to be altered when necessary, as to names, offices and the like. In this regard, we would like to clarify that in this case also, only the names stand altered, i.e., instead of 'supply (intra-state) in relation to CGST', it gets altered to 'supply (inter-state) in relation to IGST', and accordingly, instead of 'invoice or debit note', the same gets altered to 'invoice, debit, bill or entry or any similar document'.

6.24 The appellant states that the AAR upon relying on the judgment in Brakes India Ltd., Vs CCE [1997 (96) E.L.T 434 (Tri.-LB)], had held that any 'cause of action' which is legally enforceable is bound to be protected by a time limit even if it is not specified under the legal provisions of the respective statutes, but the appellant contended that any law or stipulation prescribing a period of limitation must be specifically enacted and prescribed. As per the judgment in CCE Vs Raghuvar (India) Ltd., - 2000 (118) E.L.T. 311 (S.C), it is not for the courts to import any specific period of limitation by implication, where there is really none, though courts may always hold when any such exercise of power had the effect of disturbing rights of a citizen that it should be exercised within a reasonable period. In this regard, we are in complete agreement with the contention of the appellant that any law or stipulation prescribing a period of limitation must be specifically enacted and prescribed. However, when an enactment i.e., the IGST Act, 2017, through Section 20 of the Act, ibid seeks recourse to borrow 'mutatis mutandis' the provisions of another Act, viz., the CGST Act, inter-alia for application of the provisions relating to eligibility and conditions for availment of ITC, it becomes a necessity to adopt the legal provisions available in the other enactment, with necessary changes.

6.25 The appellant further states that the Brakes India case is distinguishable on facts in as much as Rule 57E post amendment provided full MODVAT credit as compared to Rs.800/MT. In that case, the Tribunal had held that the time limit for claiming the additional MODVAT would be similar to the time limit applicable for availing initial credit, i.e., six months. They stated that however in the instant case, Section 16(4) is not even applicable to bill of entries and therefore, the question of importing limitation for bill of entry does not arise. In this regard, we observe that the AAR in para 6.16 of its original ruling dated 09.05.2025, has started the discussion in relation to this aspect with the phrase "Notwithstanding the same", which goes to convey the fact that this argument is exclusive of the main contention, and is in addition to, or ancillary to the main contention. However, on perusal of the Brakes India case, we note that it talks about the applicability of the normal time limit as it existed at the relevant period of time, i.e., six months, even in situations where it is not prescribed. Under these circumstances, we

would like to add here that eventhough the facts of the case involving M/s.Brakes India is distinguishable from the instant case, the analogy of the decision applies in general to this case as well.

6.26 Further the appellant has contended that their reliance on Order No.RAJ-EXCUS-000-APP-032-TO-033-2021-GST-JC of the Commissioner Appeals, GST & Central Excise, Rajkot in the case of M/s.Reliance Industries Ltd., wherein it was held that the limitation under Section 16(4) is not applicable to a bill of entry, has been ignored by the AAR without providing any reasons for not considering the same. In this regard, we note that the AAR in para 6.16 of the impugned ruling has arrived at the conclusion only after discussing the Brakes India case passed by the larger bench of the Hon'ble CEGAT, South Regional Bench, Madras. It is to be understood here that as compared to Commissioner (Appeals), the Hon'ble CEGAT, being a higher forum, the verdict in relation to the same, has been taken up for consideration.

6.27 Apart from the same, as opined by the AAR under the impugned ruling, it could be seen that that the time limit prescribed under Section 16(4) of the CGST Act, 2017, has been structured in such a way that no ITC could be availed *"after the thirtieth day of November following the end of financial year to which such invoice or debit note pertains or furnishing of the relevant annual return, whichever is earlier"*. We are also of the opinion that when compared with certain other provisions of CGST Act where the time limit stands mentioned as specific days/months, the provisions of Section 16(4) of the CGST Act appear to be so peculiar, in as much as the availment of ITC is fastened to filing of annual return or to a specific date, i.e., 30th November following the end of financial year, whichever is earlier, which in turn indicates that the entire scheme of ITC availing should come to an end by such dates. Accordingly, we are of the considered opinion that availment of ITC on the basis of a 'bill of entry', whether original or re-assessed, is governed by the time limit as prescribed under Section 16(4) of the CGST Act, 2017. Thereby, all the contentions of the appellant on the aspect relating to non-application of time limit under Section 16(4) of the CGST Act, 2017, to a 'Bill of Entry', including their reliance on the CBIC Circular No.267/41/96-CX.8 dated 23.04.1996, wherein it was clarified by the Board that the time limit of 6 months mentioned in Rule 57G of the Central Excise Rules was for inputs and that the same is not applicable for Rule 57T under which capital goods are covered in the context of erstwhile Central Excise rules, 1944, do not come to their aid and are liable to be set aside in view of the aforesaid reasons.

6.28 The appellant states that a taxing statute must be read as it is with no additions and no subtractions on the grounds of legislative intendment or otherwise, and accordingly, the observations at para 6.17 of the impugned ruling based on any equitable consideration (even if assumed) are out of place and erroneous. While we are in complete agreement with the fact that a taxing statute must be read as it is with no additions and no subtractions on the grounds of legislative intendment or otherwise, it also becomes necessary to consider the requisite changes/interpretation, when the IGST Act, 2017, through Section 20 of the Act, ibid, seeks to borrow the provisions in relation to 'Input Tax Credit' of the CGST Act, 2017, as discussed in detail above.

6.29 This apart, the appellant has contended that the AAR has erred in not answering question No.2 and not considering that Section 16(4) time limit is also not applicable for TR-6 challan read with SVB Order and Customs Authorities letters. In this regard, we wish to state that in view of the detailed discussion from paras 6.5 to 6.15 herein above, it is held already that neither a TR-6 challan as such, nor a TR-6 challan read with the SVB order and letters issued by the tax authorities as claimed by the applicant, can be considered to be an eligible document for the purpose of availment of ITC. Under these circumstances, the question of answering the second query raised by the applicant, i.e., *"Whether the eligibility to avail ITC of the import IGST paid vide TR-6 Challan is subject to the time limit prescribed under Section 16(4) of the CGST Act?"*, does not arise at all, as rightly held by AAR under the impugned ruling.

6.30 In fine, the Advance Ruling No.20/ARA/2025 dated 09.05.2025 passed by the AAR is upheld, and we find no reasons to interfere with the same.

7. In view of the detailed discussion supra, we pass the following order.

ORDER

The ruling pronounced by the AAR in Advance Ruling No.20/ARA/2025 dated 09.05.2025 is upheld and accordingly, the appeal filed by the appellant is dismissed.

MADAN MOHAN SINGH
Chief Commissioner of GST
& Central Excise, Tamil Nadu & Puducherry
Zone / Member AAAR

S. NAGARAJAN
Commissioner of Commercial Taxes
Tamil Nadu / Member AAAR

To
M/s. Becton Dickinson India Private Limited,
34, Assisi Nagar, West Thottam,
Madhavaram, Tiruvallur – 600 051.

Copy submitted to :-

1. The Principal Chief Commissioner of CGST & Central Excise,
   No. 26/1, Uthamar Mahatma Gandhi Road, Nungambakkam,
   Chennai – 600 034.

2. The Commissioner of Commercial Taxes,
   2nd Floor, Ezhilagam, Chepauk, Chennai – 600 005.

Copy to :-

3. The Commissioner of CGST & C.Ex.,
   Chennai North Commissionerate.

4. The Assistant Commissioner (ST).
   Madhavaram Assessment Circle,

5. Master File / spare – 1.