
	APPELLATE AUTHORITY FOR ADVANCE RULING, KERALA (U/s.101 OF THE KERALA/ CENTRAL GOODS AND SERVICES TAX ACT, 2017)	
---	---	---

Members present:

S K Rahman , IRS
Chief Commissioner
Central Tax, Central Excise & Customs
Thiruvananthapuram Zone.

Patil Ajit Bhagwatrao, IAS,
Commissioner
State Goods & Services Tax
Kerala.

Name and address of the Appellant	M/S HIC-ABF Special Foods (P) Ltd, 11/630-B Aroor Industrial Development Area, Project Colony Road, Aroor, Alaphuzha, Kerala-688534
GSTIN	32AAACH9887R1ZO
ARN No.	AD321224000433X
Advance Ruling against which appeal is filed	KER/23/2024 Dated 13/09/2024
Date of filing Appeal	03/12/2024
Date of Personal Hearing	21/05/2025
Authorized Representative	Shri.Vishnu Kadengal, Chartered Accountant

ORDER No. AAAR/02/2025 Dated: 19/09/2025

1.M/S HIC-ABF special foods (P) Ltd., 11/630-B Aroor Industrial development area, Project colony road, Aroor, 688534. (Hereinafter referred to as the appellant) is in the business of food products and are registered under CGST Act 2017 with GSTIN :32AAACH9887R1ZO. The appeal stands filed under section 100(1) of the CGST Act, 2017 by the appellant.



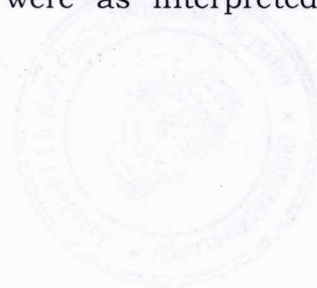
2. In this ruling, a reference to the provisions of the CGST Act, Rules and Notifications issued thereunder shall include a reference to the corresponding provisions of the KSGST Act, Rules and the Notifications issued thereunder.

3. BRIEF FACTS OF THE CASE:

3.1. The brief facts of the appeal are as follows. The appellant is a manufacturer of various food products. The appellant had filed an Advance Ruling Application vide Reference No.AD3204230040140 seeking the appropriate classification of various food items manufactured by them. In the original application before the AAR, the appellant had provided a list of items manufactured by them along with the classification as interpreted by them and requested the appropriate classification of the items. The list of items and classification as interpreted by them is as follows.

Sl. No.	Description of Goods	HSN Code
1.	Puli Inji	2005.99.00
2.	Sambar Curry	2005.99.00
3.	Avial Curry	2005.99.00
4.	Kadala Curry	2005.99.00
5.	Kappa Puzhukku	2005.99.00
6.	Fish Kappa Biriyani	2005.99.00
7.	Thenga Varutharachathu (Varutharappu)	2008.19.90
8.	Mutton Curry	1602.50.00
9.	Mutton Roast	1602.50.00
10.	Beef Fry	1602.50.00
11.	Beef Roast	1602.50.00
12.	Beef Curry	1602.50.00
13.	Kerala Chicken Curry	1602.32.00
14.	Chettinadu Chicken Curry	1602.32.00
15.	Chicken Stew	1602.32.00
16.	Chicken Biriyani	1602.32.00
17.	Fish With Shredded Coconut & Malabar Tamarind	1604.14.10
18.	Fish With Shredded Coconut & Mango	1604.14.10
19.	Fish Biryani	1604.14.10
20.	Tuna Tomato Rice	1604.14.10
21.	Prawn Chutney Powder	1605.29.00
22.	Soya Coconut Fry	2106.90.99
23.	Masala Rice	2106.90.99
24.	Coconut Rice	2106.90.99
25.	Vegetable Pulao	2106.90.99
26.	Tomato Rice	2106.90.99
27.	Boiled Chinese potato (Koorka)	0710.10.00

3.2. In the Ruling, it was held that the classification of items at Sl No 22 to 26 were as interpreted by the appellant. Further, it was also held that the



classification of item at Sl No 27 merits classification under HSN 20041010 and all other items in the list merit classification under HSN 21069099.

3.3. Aggrieved by the said order, the appellant has now approached the appellate authority with the following submissions.

4. GROUNDS OF APPEAL:

4.1. The appellant submits that items 1 to 18 and 20 to 21 of the Advance Ruling Order have been incorrectly classified under the residuary entry 21069099 of Chapter 21, despite the availability of more specific classifications based on the nature and composition of the products, which include preparations of vegetables, meat, seafood, and nuts. As per Rule 3(a) of the General Rules for Interpretation of the Customs Tariff Act, 1975, specific descriptions must prevail over general ones in tariff classification. The appellant contented that The Authority for Advance Ruling (AAR) failed to consider this principle and the specific product characteristics while assigning the classification. The appellant relies on the Supreme Court's ruling in *Dunlop India Ltd. & Madras Rubber Factory Ltd. v. Union of India* (AIR 1977 SC 597), which held that consigning a clearly classifiable product to a residuary category undermines the foundational principles of classification.

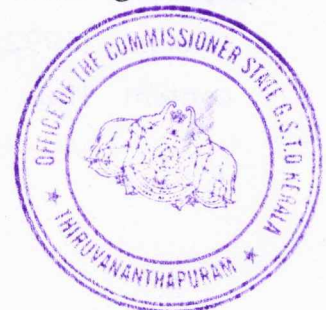
4.2 The appellant further submits that in items 1 to 6 of the Advance Ruling Order—Puli Inji, Sambar Curry, Avial Curry, Kadala Curry, Kappa Puzhukku, and Fish Kappa Biriyan— are all cooked vegetable preparations preserved using retort processing, a method that ensures food safety through vacuum sealing. These products fall squarely within the scope of Heading 2005 of Chapter 20, which specifically covers “Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen,” rather than the general residuary heading 2106. The Authority for Advance Ruling's view that these are not “vegetables or mixtures of vegetables” but “food preparations made using vegetables” ignores that Chapter 20 expressly includes such “preparations.” The appellant cites the Tribunal ruling in *Manilal Commodities Pvt. Ltd. v. Collector of Customs* [1992 (59) ELT 189] to support classification based on predominant content. Thus, under the General Rules of Interpretation and supported case



law, these items should be classified under Heading 2005 at 12% GST, not under the broader 2106 90 99. Accordingly, the appellant submits that items at Sl. Nos. 1 to 6 are classifiable under the below specific description under Chapter 20 rather than the residual entry of 2106 90 99:

Sl. No.	Description of Goods	HSN Code	Chapter Heading	Description	Rate (%)
1.	Puli Inji	2005 99 00	Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006: <i>Other vegetables and mixtures of vegetables:</i> - Other	12%
2.	Sambar Curry				
3.	Avial Curry				
4.	Kadala Curry				
5.	Kappa Puzhukku				
6.	Fish Kappa Biryani				

4.3 The appellant submits that in items 7 of the Advance Ruling Order, *Thenga Varutharachathu (Varutharappu)*, is a cooked preparation made primarily from coconut, which is a type of nut, and preserved using retort processing. The correct classification for this item falls under Heading 2008 of Chapter 20, which specifically covers "Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included." This specific heading is more appropriate than the residuary entry 2106 90 99, which the AAR had arbitrarily applied. Accordingly, the appellant submits that Item 7 is classifiable under HSN Code 2008 19 90 at 12% GST, as it meets the criteria of a preserved nut-based preparation more accurately than the general "miscellaneous food preparations" category. The details in this regard are as follows.



Sl. No	Description of Goods	HSN Code	Chapter Heading	Description	Rate (%)
7.	Thenga Varutharachathu (Varutharappu)	2008 19 90	Preparations of Vegetables, Fruit, Nuts or Other Parts of Plants	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: <i>Other, including mixtures:</i> - Other	12%

4.4 The appellant submits that in items 8 to 18 and 20 to 21 of the Advance Ruling Order, which include various meat, poultry, fish, and prawn-based preparations such as Mutton Curry, Chicken Biryani, and Tuna Tomato Rice, are misclassified under the residuary entry 2106 90 99 of Chapter 21 by the AAR. These items contain more than 20% by weight of meat, poultry, fish, or crustaceans, and as per Explanatory Note 2 to Chapter 16 and Note 1(e) to Chapter 21 of the Customs Tariff, they must be classified under Chapter 16, which deals specifically with such high-content animal-origin food preparations. Each of these items, as supported by their respective ingredient compositions (e.g., Beef Fry with 62.91% beef, Fish with Coconut and Mango with 44.74% tuna, etc.), exceeds the 20% threshold and therefore fits more specifically under Chapter 16 rather than under the general or residual category of Chapter 21. The weight percentage specification in this regard is as follows.



Sl. No.	Description of Goods	Ingredients		
		Description	Quantity	% Weight
8.	Mutton curry	Mutton Curry Cut	4 Kgs	42.08%
9.	Mutton Roast	Mutton Curry Cut	4 Kgs	44.42%
10.	Beef Fry	Beef Curry Cut	54 Kgs	62.91%
11.	Beef Roast	Beef Curry Cut	4 Kgs	44.42%
12.	Beef Curry	Beef Curry Cut	4 Kgs	42.08%
13.	Kerala Chicken Curry	Frozen Chicken - Boneless Breast and Chicken Bone	49.5 Kgs	40.45%
14.	Chettinadu Chicken Curry	Frozen Chicken - Boneless Breast and Chicken Bone	23.4 Kgs	36.49%
15.	Chicken Stew	Frozen Chicken - Boneless Breast and Chicken Bone	3.5 Kgs	28.00%
16.	Chicken Biryani	Frozen Chicken - Boneless Breast	1.4 Kgs	21.82%
17.	Fish With Shredded Coconut & Malabar Tamarind	Tuna Meat Skipjack	38.76 Kgs	47.55%
18.	Fish With Shredded Coconut & Mango	Tuna Meat Skipjack	38.76 Kgs	44.74%
20.	Tuna Tomato Rice	Skipjack Tuna Meat	21.37 Kgs	24.84%
21.	Prawn Chutney Powder	Dried Prawn	6 Kgs	28.44%

Since Chapter 16 provides a clearer, more specific classification within the same tariff section (Section IV), the items should be correctly reclassified under Chapter 16 headings.



4.5 The Appellant submits that, in line with the principle laid down by the Hon'ble Supreme Court in *Commissioner of Central Excise, Bhopal v. Minwool Rock Fibres Ltd.* [2012 (278) E.L.T. 581 (S.C.)], wherein it was held that in a classification dispute the entry most beneficial to the assessee must be adopted, and further supported by *STP Limited v. Collector of Central Excise* [1998 (97) E.L.T. 16 (S.C.)], where the Court ruled that any ambiguity in the interpretation of taxing provisions must be resolved in favour of the assessee, the impugned items at Sl. Nos. 8 to 21, which comprise various cooked meat, poultry, fish, and prawn-based preparations, are more appropriately classifiable under specific headings of Chapter 16 of the Customs Tariff (such as 1602 for meat preparations, 1604 for tuna fish products, and 1605 for crustacean preparations), rather than under the residual category 2106 90 99 of Chapter 21, thereby warranting a reclassification of the items under Chapter 16 at a concessional rate of 12%, as detailed in the tariff description and supported by the ingredient-wise content presented earlier. The classifications identified by the appellant are as follows.

Sl. No.	Description of Goods	HSN Code	Description	Rate (%)
8.	Mutton Curry	1602 50 00	Other prepared or preserved meat, meat offal, blood or insects: - Of bovine animals	12%
9.	Mutton Roast			
10.	Beef Fry			
11.	Beef Roast			
12.	Beef Curry			
13.	Kerala Chicken Curry	1602 32 00	Other prepared or preserved meat, meat offal, blood or insects: <i>Of poultry of heading 0105:</i> - Of fowls of the species <i>Gallus domes-ticus</i>	12%
14.	Chettinadu Chicken Curry			
15.	Chicken Stew			
16.	Chicken Biriyani			
17.	Fish with Shredded Coconut and Malabar Tamarind	1604 14 10	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs :	12%



Sl. No.	Description of Goods	HSN Code	Description	Rate (%)
18.	Fish with Shredded Coconut and Mango		<i>Tunas, skipjack tuna and bonito (Sarda spp.):</i>	
20.	Tuna Tomato Rice		- Tunas	
21.	Prawn Chutney Powder	1605 29 00	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved: <i>Shrimps and prawns:</i> - Other	12%

4.6 The Appellant submits that the Advance Ruling Order is inadequate in respect of Items 20 and 22, as the learned AAR failed to issue a reasoned or speaking order justifying the classification of Item 20 (Tuna Tomato Rice) under HSN 2106 90 99, particularly in light of the significant tuna content warranting classification under Chapter 16. Further, while Item 22 (Soya Coconut Fry) was also classified under HSN 2106 90 99, which aligns with the Appellant's submission, the AAR failed to confirm the applicable tax rate under Entry No. 45 of Schedule II of Notification No. 01/2017 – Central Tax (Rate) dated 28 June 2017, which prescribes a GST rate of 12% for “Texturised vegetable proteins (soya bari),” thus leaving ambiguity on the correct rate of tax for this item. The learned AAR has classified Item 22, Soya Coconut Fry, under the HSN 2106 90 99 as was also adopted by the Appellant, however, the learned AAR has failed to clarify whether the rate of 12% as provided by Entry at Sl. No. 45 of Schedule II of Notification No. 01/2017 - Central Tax (Rate) dated 28 June 2017 may be availed in respect of the Item.

4.7 The Appellant submits that the learned AAR erred in classifying Item 27 (Boiled Chinese Potato/Koorka) under the non-existent HSN 2004 10 10, and further failed to appropriately consider that the product, being cooked by boiling and preserved through retort technology, is a ready-to-cook food not meant for immediate consumption. The AAR's observation that the item merits equal classification under HSN 0710, 0711, and 2004 strengthens the case for



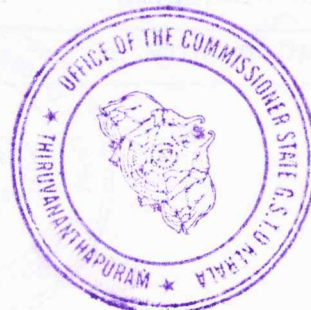
applying the classification most beneficial to the assessee. In line with the Hon'ble Supreme Court rulings in *Minwool Rock Fibres Ltd.* [2012 (278) E.L.T. 581 (S.C.)] and *STP Limited* [1998 (97) E.L.T. 16 (S.C.)], which emphasize that ambiguity in tax classification should be resolved in favour of the assessee, the Appellant respectfully submits that Item 27 be classified under HSN 0710 10 00 (Vegetables uncooked or cooked by steaming or boiling in water – Potatoes, frozen), which is a valid and beneficial entry attracting GST at the rate of 5%.

Sl. No.	Description of Goods	HSN Code	Chapter Heading	Description	Rate (%)
27.	Boiled Chinese Potato (Koorka)	0710 10 00	Edible vegetables and certain roots and tubers	Vegetables (uncooked or cooked by steaming or boiling in water), frozen : - - Potatoes	5%

4.8 The Appellant submits that the Advance Ruling Order contains a factual inaccuracy in Paragraph 1, wherein the GSTIN of the Appellant has been erroneously recorded as 32AATFD1308H1ZO. The correct GSTIN of the Appellant is 32AAACH9887R1ZO, and the same may kindly be corrected in the interest of proper adjudication and accurate record. In view of the facts and grounds submitted above, the appellant prays to set aside or suitably modify the impugned Advance Ruling Order, dated 13/09/2024, passed by the Authority for Advance Ruling, to the extent challenged herein and to Pass such further or other order(s) as this Hon'ble Authority may deem just and proper in the facts and circumstances of the case.

5. PERSONAL HEARING:

A personal hearing was granted to the appellant on 21/05/2025 in which the authorized representative of the appellant Shri.Vishnu Kadengal, Chartered Accountant appeared and reiterated the submissions made in the written application.

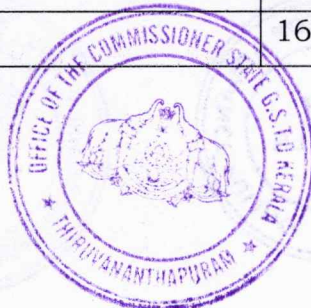


6. DISCUSSION & FINDINGS:

6.1. We have examined the original application, the original ruling, and the appeal filed by the appellant. Before addressing the dispute on item-wise classification, it is necessary to consider certain contentions raised by the appellant. The appellant has cited the Customs Tariff and a decision of the Hon'ble Supreme Court to assert that, in tariff classification, a specific description should prevail over a general one. This is a valid contention and a well-established principle in determining product classification. The appellant has further relied on various Supreme Court judgments to argue that, in classification disputes, the entry most beneficial to the assessee should be adopted, and that any ambiguity in interpreting taxing provisions should be resolved in favour of the assessee. While these principles are recognised, they apply only as a last resort when ambiguity persists, and not where classification can otherwise be determined through the Rules for the Interpretation of the Tariff.

6.2 The sole issue involved is the classification of the 27 items enlisted in the application. The classification proposed by the appellant and the classification decided by the authority are as follows.

Sl. No.	Description	Classification proposed by appellant	Classification decided by the Authority	Remarks
1	Puli Inji	20059900	21069099	
2	Sambar Curry	20059900	21069099	
3	Avial Curry	20059900	21069099	
4	Kadala Curry	20059900	21069099	
5	Kappa Puzhukku	20059900	21069099	
6	Fish Kappa Biriyani	20059900	21069099	
7	Thenga Varutharachathu (Varutharappu)	20081900	21069099	
8	Mutton curry	16025000	21069099	



9	Mutton Roast	16025000	21069099	
10	Beef Fry	16025000	21069099	
11	Beef Roast	16025000	21069099	
12	Beef Curry	16025000	21069099	
13	Kerala Chicken Curry	16023200	21069099	
14	Chettinadu Chicken Curry	16023200	21069099	
15	Chicken Stew	16023200	21069099	
16	Chicken Biryani	16023200	21069099	
17	Fish With Shredded Coconut & Malabar Tamarind	16041410	21069099	
18	Fish With Shredded Coconut & Mango	16041410	21069099	
19	Fish Biryani	16041410	21069099	
20	Tuna Tomato Rice	16041410	21069099	
21	Prawn Chutney Powder	16052900	21069099	
22	Soya Coconut Fry	21069099	21069099	No dispute
23	Masala Rice	21069099	21069099	No dispute
24	Coconut Rice	21069099	21069099	No dispute
25	Vegetable Pulao	21069099	21069099	No dispute
26	Tomato Rice	21069099	21069099	No dispute
27	Boiled Chinese Potato (Koorka)	07101000	20041010	

6.3 The appellant has alleged that the item at Sl. No. 27 has been classified by the authority under a non-existent heading, viz. 20041010, and this allegation appears to be correct. We have also verified that such an entry does not exist. Accordingly, we propose to address this item first. The item in question is Chinese Potato, commonly called *Koorka* in Kerala. The appellant states that the product is boiled, preserved using retort technology, and marketed as a ready-to-cook item, not intended for immediate consumption. The Advance Ruling Authority (AAR) appears to have taken note of these facts. In its reasoning, the AAR observed that while heading 07101000 broadly covers the product, it could also be classified under heading 0711 ("Vegetables provisionally preserved, but unsuitable in that state for immediate



consumption”) or under heading 2004 10 00 (“Other vegetables prepared or preserved otherwise than by vinegar or acetic acid-Potatoes, frozen”). Applying Rule 3(c) of the Rules for the Interpretation of the Tariff-where goods cannot be classified under Rules 3(a) or 3(b), they are classified under the heading that occurs last in numerical order among those which equally merit classification-the AAR concluded that the correct classification was 2004 10 10. While we find the logic behind this approach correct, we note that the AAR erred in classifying the item under CTH 20041010 instead of CTH 20052000. The latter covers “Potatoes” falling under the general heading 2005- “Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.” Further, classification 0710 applies to “Vegetables (uncooked or cooked by steaming or boiling in water), frozen,” which is inapplicable here, as the product is not frozen and has been preserved using retort technology. Classification 0711 applies to “Vegetables provisionally preserved but unsuitable in that state for immediate consumption,” but it does not specifically include potatoes. Therefore, the most appropriate classification for this product is 20052000, which specifically covers “Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06-Potatoes.” This classification is precise to the product, leaving little room for dispute.

6.4 With respect to items at Sl. Nos. 1 to 6, the appellant has proposed classification under CTH 20059900, whereas the AAR ruled that the applicable classification is 21069099. The classification proposed by the appellant, 20059900, covers “--other” under the subheading “-Other vegetables and mixtures of vegetables” within the heading “Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.” Chapter 20 as a whole relates to “Preparations of Vegetables, Fruits, Nuts, or other parts of Plants.” However, the products in question are “ready-to-eat packaged food” rather than mere “prepared or preserved vegetables.” Chapter 21 covers “Edible preparations” and appears more appropriate for items commonly referred to as “curry,” which are directly edible (possibly after heating). A “curry” is an edible food preparation, distinct from “prepared” or “preserved” vegetables.



6.4.1 The Supplementary Notes to Chapter 21 specifically state that heading 2106 includes “preparations for use, either directly or after processing (such as cooking, dissolving, or boiling in water, milk, or other liquids), for human consumption.” Although these products are not specifically listed under any entry in Chapter 21, they clearly fall within the scope of heading 2106, which covers “Food preparations not elsewhere specified or included.”

6.4.2 Applying Rule 3(a) of the Rules for the Interpretation of the Tariff, HSN 2106 provides a more specific description of these items than HSN 2005. Therefore, in light of the specific inclusion under Chapter 2106, we agree with the Advance Ruling Authority that these products are classifiable under heading 2106 rather than 2005. More precisely, they fall under HSN 21069099, covering “ready-to-eat packaged food and milk containing edible nuts with sugar or other ingredients,” as held by the Authority.

6.5 With regard to *Thenga Varutharachathu* (Varutharappu), the appellant proposes classification under CTH 20081990, which covers “---Other” under subheading 200819 (“--Other, including mixtures”) within heading 2008 (“Fruit, nuts, and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included”). This falls under Chapter 20, whose scope has already been explained earlier. Since the item is a packaged ready to eat item, for the same reasons set out in respect of items at Sl. Nos. 1 to 6, we are of the view that this product does not fall under Chapter 20. Instead, it is appropriately classifiable under CTH 21069099, for the reasons already elaborated above.

6.6 Items at Sl. Nos. 8 to 12 were proposed by the appellant to be classified under CTH 16025000, whereas the AAR ruled that they fall under CTH 21069099. Heading 16025000 (“Of bovine animals”) falls under heading 1602, which covers “Other prepared or preserved meat, meat offal, blood or insects.” Chapter 16 pertains to “Preparations of meat, fish, crustaceans, molluscs, other aquatic invertebrates, or insects.” The products in question are of the nature of “curry” and are therefore “ready-to-eat packaged food” rather than merely



“prepared or preserved meat.” Accordingly, we concur with the AAR that the correct classification is CTH 21069099.

6.7 Similarly, items at Sl. Nos. 13 to 21 have also been classified by the appellant under Chapter 16 for the same reasons applied to Sl. Nos. 8 to 12. For the reasons already discussed above, we find that they too fall under CTH 21069099. The mere fact that the meat content of an item exceeds 20% does not by itself justify classification under Chapter 16; the nature of the final product as a whole must be considered. A ready-to-eat packaged curry is a distinct product, different from “prepared or preserved meat” in the sense intended by Chapter 16.

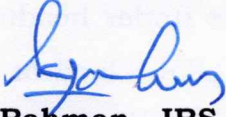
6.8 With regard to the item at Sl. No. 20, Tuna Tomato Rice, although it is not “curry” per se, it is still a ready-to-eat packaged product. Therefore, on the grounds set out above, it also merits classification under CTH 21069099 rather than under Chapter 16.

6.9 We find that there is no dispute on classification of Items at Sl No 22 to 26 and further that the Advance Ruling application was limited to classifications of the items and the question of rate of GST was not covered in the question.

7. In the light of the facts and legal position as stated above, the following order is issued:

ORDER

The classification of the items at Sl No 1 to 26 in the list is upheld as classified by the Authority for Advance Ruling. Item at Sl No 27 is classified under CTH 20052000. The GSTIN of the applicant erroneously mentioned as 32AATFD1308H1ZO stands corrected as 32AAACH9887R1ZO.


S K Rahman , IRS, 23-9-25
 Chief Commissioner
 Central Tax, Central Excise & Customs
 Thiruvananthapuram Zone / Member AAAR


Patil Ajit Bhagwatrao, IAS,
 Commissioner
 State Goods & Services Tax
 Kerala/Member AAAR



To

M/S HIC-ABF Special Foods (P) Ltd,
11/630-B Aroor Industrial Development Area,
Project Colony Road, Aroor,
Alappuzha- 688534.

Copy submitted to:

1. The Chief Commissioner of Central Tax and Central Excise,
Thiruvananthapuram Zone, C.R.Building, I.S.Press Road,
Cochin- 682018.
[E-mail ID: cccochin@nic.in; ccu-cexcok@nic.in]
2. The Commissioner of State Goods and Services Tax Department,
Tax Towers, Karamana, Thiruvananthapuram - 695002.
[email: cst.sgst@kerala.gov.in].

Copy to:

- a) The Member (Central), Advance Ruling Authority, Kerala.
- b) The Member (State), Advance Ruling Authority, Kerala
- c) The Assistant Commissioner/State Tax Officer, Tax Payer Service Circle,
Alappuzha.
- d) The Superintendent of Central GST, Alappuzha Division, Cherthala
Range.

