RAJASTHAN AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX

ROOM NO. 208, KAR BHAWAN, AMBEDKAR CIRCLE, BHAWANI SINGH ROAD, C-SCHEME JAIPUR – 302005 (RAJASTHAN)

# ADVANCE RULING NO. RAJ/AAR/2026-27/01

| | | |
|---|---|---|
| Utkarsha<br>Joint Commissioner | : | Member (Central Tax) |
| Dr. Akhedan Charan<br>Additional Commissioner | : | Member (State Tax) |
| Name and address of the applicant | : | M/s HADOTI CONSTRUCTIONS COMPANY JOINT VENTURE, A-279, BALAJI MARKET VYAVASAIK, Kota, Rajasthan-324005 |
| GSTIN of the applicant | | 08AAFAH4057A1Z1 |
| Clause(s) of Section 97(2) of CGST/SGST Act, 2017, under which the question(s) raised | : | (a) classification of goods and/or services or both |
| Date of Personal Hearing | : | 22.04.2026 |
| Present for the applicant | : | Mr. Vikas Goswami (C.A.) |
| Date of Ruling | : | 11.05.2026 |

**Note 1:** Under Section 100 of the CGST/RGST Act, 2017, an appeal against this ruling lies before the Appellate Authority for Advance Ruling, constituted under Section 99 of CGST/RGST Act, 2017, within a period of 30 days from the date of service of this order.

**Note 2:** At the outset, we would like to make it clear that the provisions of both the CGST Act and the RGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the RGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, a reference to such a similar provision under the CGST Act / RGST Act would be mentioned as being under the "GST Act".

The issue raised by M/s HADOTI CONSTRUCTIONS COMPANY JOINT VENTURE, A-279, BALAJI MARKET VYAVASAIK, Kota, Rajasthan-324005 (hereinafter *"the applicant"*) is fit to pronounce advance ruling as they have deposited prescribed Fee under CGST Act and it falls under the ambit of the Section 97(2)given as under:

(a) classification of goods and/or services or both

## A. SUBMISSION OF THE APPLICANT(in brief):-

Brief facts of the case:

Hadoti Construction JV, are engaged in the Services of Transportation of Goods. They have been awarded a work order by the Kota Development Authority (KDA) regarding the management of organic waste for their 150 TPD Biogas Plant in Devnarayan Yojna, Kota.

Details of Work order:

1. Service Recipient: Kota Development Authority (KDA).
2. Nature of Service: Collection and Transportation of Cow Dung from Cattle Shelters or nearby Villages.
3. Destination: Delivery of the collected cow dung to the 150 TPD Biogas Plant of KDA.

## B. INTERPRETATION AND UNDERSTANDING OF APPLICANT ON QUESTION RAISED (IN BRIEF)

Hadoti Construction JV, are engaged in the services of Transportation of Goods. We have Been awarded a work order by the Kota Development Authority (KDA) regarding the Transportation of organic waste for their 150 TPD Biogas Plant in Devnarayan Yojna, Kota. We are **writing to seek your** official **opinion and clarification** regarding **the applicability of the Goods and** Service Tax (GST) on the services supplied under this contract.

Details of Work order:

a. Service Recipient: Kota Development Authority (KDA).
b. Nature of Service: Collection and Transportation of Cow Dung from Cattle Shelters or nearby Villages.
c. Destination: Delivery of the collected cow dung to the 150 TPD Biogas Plant of KDA.

Based on the sources, the collection and transportation of cow dung for 150 TPD biogas plant project would likely fall under an exemption for the transportation of goods, specifically **organic manure,** and the applicable Central Goods and Service Tax (CGST ) Rate would be **NIL.**

Here is the applicability and rate of GST drawing directly from the exemption notification:

**<u>On the basis of SI No. 21 of Notification 12/2017</u>**

| Si.No. | Heading/Service Code | Description of Service | Rate | Condition |
|---|---|---|---|---|
| 21 | Heading 9965 or Heading 9967 | Service provided by a Goods Transport agency, by way of transport in a Good carriage of — (a) Agricultural produce;<br>(d) milk, salt and food grain including flour, pulses and rice;<br>**(e) Organic Manure;**<br>(f) newspaper or magazines registered with the Registrar of Newspapers;<br>(g) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or<br>(h) defence or military equipments. | NIL | NIL |

**Applicability of GST and Rate on Transportation of Cow Dung**

The Services of transportation of certain essential goods are exempted under the Central Goods and Service Tax (Rate) notification.

The Key exemption relevant to your service, assuming cow dung is classified as "organic manure," is:

### 1. If the transportation service is provided by a Goods Transport Agency (GTA):

a. Services provided by a Goods Transport Agency (GTA), by way of transport in a goods carriage, of organic manure are exempt from tax.

b. The GST Rate for this service is **NIL.**

**2. If the transportation service is provided otherwise than by a GTA (e.g., a simple carrier/ transporter not issuing a consignment note):**

a. Services by way transportation of goods by road are generally exempt, except for services provided by a Goods Transportation Agency (GTA) or a Courier Agency.

b. Since the transportation of Cow Dung (Organic Manure) is exempted even when carried out by a GTA (as detailed in point 1 above), the overall service of transportation of this specific commodity by road should qualify for a **NIL** rate of GST.

3. Transportation by rail or Vessel:

The service of transportation of organic manure by rail or a vessel from one place in India to another is also exempt. The rate for this **NIL.**

Since cow dung is primary material used as **organic manure**, its collection and transportation fall under the exemption listed for the transport of "organic manure".

Note: *The transportation of agriculture produce is also NIL* rated. *"Agriculture Produce" includes any product out of the rearing of all life forms of animals, except the rearing of horses, for fuel, raw material or other similar products, on which no further processing is done or only processing usually done by a cultivator or producer is performed that does not alter its essential characteristics. Cow dung often falls under the category of raw material/organic manure derived from animal rearing.*

**<u>Additional Submission-</u>**

**1. Facts of the Case**

- **The Applicant:** M/s Hadoti Constructions Company Joint Venture is a registered entity located at A-279, Balaji Market Vyavasaik, Kota, Rajasthan.
- **The Contract:** The applicant was awarded a work order (Dated 22/05/25) by the **Kota Development Authority (KDA)** for the management of organic waste.
- **Nature of Service:** The scope of work involves the **collection and transportation of cow dung** from cattle shelters (Gaushalas) or nearby villages and its delivery to the **150 TPD Biogas Plant** in Devnarayan Yojna, Kota.
- **Significance of the Location:** The destination for the delivery is the **Devnarayan Yojna** in Kota. It is pertinent to note that **Devnarayan**

**Yojna is a specialized area developed by the KDA specifically for cattle keepers to house animals outside the city limits**, thereby centralizing organic waste (cow dung) production for sustainable energy purposes.

3. **Legal Submissions and Interpretation**

A. **Exemption under SI. No. 21 of Notification No. 12/2017-Central Tax (Rate)**

Under **Sl. No. 21** of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, services provided by a Goods Transport Agency (GTA) by way of transport in a goods carriage of specific items are exempt from tax. These items include:

- **Organic Manure.**
- **Agricultural Produce.**

*[NOTIFICATION NO. 12/2017-Central Tax (Rate) dated 28th June, 2017*

1. ***Under Sl. NO.21 of Notification. No 12/2017- central tax (Rate) dated 28.06.2017*** *Services provided by a goods transport agency, by way of transport in a goods carriage of –*
   *(a)Agricultural produce;*
   *(b)~~Goods where consideration charged for the transportation of goods on a consignment transported in a single carriage does not exceed one thousand five hundred rupees~~;*
   *(c) ~~Goods, where consideration charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred and fifty~~;*
   *(d)Milk, salt and food grain including flour, pulses and rice;*
   *(e) Organic manure;*
   *(f) Newspaper or magazines registered with the registrar of newspapers;*
   *(g)Relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or*
   *(h)Defence or military equipments.]*

**A1. Classification of Cow Dung as "Organic Manure"** The applicant submits that **cow dung is the primary material used as organic manure**. According to the 4th Edition of *Words & Phrases of Excise, Customs & Service Tax*, 'manure' denotes decomposed plant material and **animal excreta** applied to the soil to increase its productiveness. Since cow dung is animal excreta used for this purpose, its transportation should be classified under the exemption for organic manure.

***[Meaning of Organic Manure-***

*The Organic manure has been defined in 4th Edition of Words & Phrases of Excise, Customs Service Tax by S.B. Sarkar is as follows:-*

*The term 'manure' commonly denotes decomposed farmyard refuse, plant material and animal excreta applied to the soil to increase its productiveness. All these materials undergo further decomposition in the soil and improve not only the fertility level but also structure and tilth of the soil. Manures also increase the water-absorbing capacity and reduce soil wash baking and crust formation when used as mulch that is, spread over the surface; they help prevent moisture loss through evaporation. It is estimated that 90% of the nitrogen and 50% of the phosphorous utilized by plant crops are derived from manures; a number of minor plant nutrients are also obtained from them in comparison with chemical fertilizers, manures are lean sources of nutrients and they become available to plants gradually as decomposition proceeds in the soil.*

*Organic manures can be classified broadly into bulk manure and concentrated manure. The former include farmyard manure compost sewage effluent sewage sludge and green manure they contain relatively small quantities of plant nutrients and are valued mainly as sources of humus. Concentrated manures include oil cakes blood meal bone meal and fish manure.*

*The exemption from payment of GST is available only to organic manure and not to other types of manure. The transportation of chemical fertilizer will not be exempt from payment of GST under this entry. The transporter needs to make sure that the goods being transported is organic manure.]*

The Biogas plant waste (slurry/digestate) produced from the transported cow dung is a **high-quality liquid fertilizer** rich in Nitrogen, Phosphorus, and Potassium (NPK). Since the anaerobic process effectively converts cow dung into a safe, pathogen-free organic manure that improves soil structure and fertility, the collection and transportation of the raw feedstock (cow dung) is inextricably linked to the supply of organic manure.

By turning animal waste into high-value organic fertilizer, the project supports a circular economy, further aligning the service with the intent of the exemption for organic manure.

**A2. Classification as "Agricultural Produce"** "Agricultural Produce" is defined to include products resulting from the **rearing of all life forms of animals** (except horses) for raw materials, where no further processing is done that alters its essential characteristics. Cow dung often falls under the category of raw material/organic manure derived from animal rearing, further supporting a **NIL rate of GST**.

*[As per Explanation (vii) of para 4 of notification no.* ***11/2017****- CT (Rate) dated 28.6.2017 and in Definition (d) given in para 2 of notification no.* ***12/2017-*** *CT(Rate) dated 28.6.2017 "agricultural produce " means any produce out of cultivation of plants and rearing of all life forms of animals except the rearing of horses for food fibre raw material or other similar products on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market.]*

**A3. Treatment of Ancillary Services** The service involves "collection" along with transportation. Per CBEC Circular No. 104/07/2008, services such as **loading, unloading, and temporary storage** that are provided in relation to the transportation of goods are ancillary to the main service and are classified under the category of GTA. Therefore, the entire composite service should be exempt if the primary commodity (organic manure) is exempt.

**(Enclosure: CBEC Circular No. 104/07/2008)**

*(Refer para 44.3-2)*

**CIRCULAR No. 104/07/2008-ST, DATED 6-8-2008**
**(RELEVANT EXTRACT)**

**Subject : Service tax levy on goods transport by road services**

This circular clarifies certain issues of GTA. The clarification on relevant issues are reproduced below:

3. "**Issue:** GTA provides service to a person in relation to transportation of goods by road in a goods carriage. The service provided is a single composite service which may include various intermediary and ancillary services such as loading/ unloading, packing/unpacking, transshipment, temporary warehousing. For the service provided, GTA issues a consignment note and the invoice issued by the GTA for providing the said service includes the value of intermediary and ancillary services. In such a case, whether the intermediary or ancillary activities is to be treated as part of GTA service and the abatement should be extended to the charges for such intermediary or ancillary service?

**Clarification:** GTA provides a service in relation to transportation of goods by road which is a single composite service. GTA also issues consignment note. The composite service may include various intermediate and ancillary services provided in relation to the principal service of the road transport of goods. Such intermediate and ancillary services may include services like loading/unloading, packing/unpacking, transshipment, temporary warehousing etc., which are provided in the course of transportation by road. These services are not provided as independent activities but are the means for successful provision of the principal service, namely, the transportation of goods by road. The contention that a single composite service should not be broken into its components and classified as separate services is a well accepted principle of classification. As clarified earlier vide F.No. 334/4/2006-TRU, dated 28-2-2006 (paras 3.2 and 3.3) [2006 (4) S.T.R. C30] and F. No. 334/1/2008-TRU, dated 29-2-2008 (paras 3.2 and 3.3) [2008 (9) S.T.R. C61], a composite service, even if it consists of more than one service, should be treated as a single service based on the main or principal service and accordingly classified. While taking a view, both the form and substance of the transaction are to be taken into account. The guiding principle is to identify the essential features of the transaction. The method of invoicing does not alter the single composite nature of the service and classification in such cases are based on essential character by applying the principle of classification enumerated in section 65A. Thus, if any ancillary/intermediate service is provided in relation to transportation of goods, and the charges, if any, for such services are included in the invoice issued by the GTA, and not by any other person, such service would form part of GTA service and, therefore, the abatement of 75% would be available on it.

4. **Issue 2:** GTA providing service in relation to transportation of goods by road in a goods carriage also undertakes packing as an integral part of the service provided. It may be clarified whether in such cases service provided is to be classified under GTA service.

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**Clarification:** Cargo handling service [Section 65(105)(zr)] means loading, unloading, packing or unpacking of cargo and includes the service of packing together with transportation of cargo with or without loading, unloading and unpacking. Transportation is not the essential character of cargo handling service but only incidental to the cargo handling service. Where service is provided by a person who is registered as GTA service provider and issues consignment note for transportation of goods by road in a goods carriage and the amount charged for the service provided is inclusive of packing, then the service shall be treated as GTA service and not cargo handling service."

## B. Exemption under SI. No. 21B of Notification No. 12/2017-Central Tax (Rate)

**Services Provided to a Department or Establishment of the Central Government or State Government or Union Territory/Local Authority/Government Agencies** The recipient of the service is the **Kota Development Authority (KDA)**, is considered a **Governmental Authority** and a **Government Entity** under the GST Act, established by a state legislative act. Under Sl. No. 21B of Notification No. 12/2017, services provided by a GTA to a local authority or governmental agency that is registered only for the purpose of deducting tax under Section 51 are also exempt.

*[NOTIFICATION NO. 12/2017-Central Tax (Rate) dated 28th June, 2017*

*3. SI. NO. 21B of Notification. No 12/2017- central tax (Rate) dated 28.06.2017 Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to,-*

*(a) a Department or Establishment of the central government or state Government or Union*

*Territory; or*

*(b) Local authority; or*

*(c) Governmental agencies,*

*Which has takes registration under the central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under Section 51 and not making a taxable supply of goods or services.]*

**C. Exemption under SI. No. 18 of Notification No. 12/2017-Central Tax (Rate)**

**(If NOT classified as a GTA):** The service is exempt under **SI. No. 18 of Notification. No 12/2017- central tax (Rate) dated 28.06.2017** because all road transportation of goods (that is not provided by a GTA or Courier Agency) is exempt from tax.

| | | | | |
|---|---|---|---|---|
| 18 | **Heading 9965** | Services by way of transportation of goods—<br>(a) by road except the services of—<br>(i) a goods transportation agency;<br>(ii) a Courier agency;<br>(b) by Inland waterways.<br>[1][Explanation. - Nothing contained in this entry shall apply to:<br>(i) local delivery services provided by an Electronic Commerce Operator; or<br>(ii) local delivery services provided through an Electronic Commerce Operator.] | Nil | Nil |
| | | Footnote for Sl. No. 18<br>*1. Inserted by Noti. No. 16/2025-Central Tax (Rate) dated 17.09.2025 w.e.f. 22.09.2025* | | |

**D. Exemption under Sl. No. 3BNotification No. 12/2017-Central Tax (Rate):**

Under **Sl. No. 3B** of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017.

Services provided to a Governmental Authority by way of –
(a) water supply;
(b) public health;
(c) sanitation conservancy;
**(d) solid waste management; and**
(e) slum improvement and upgradation.
is exempt from GST vide entry no. 3B of Notification no. 12/2017 (central tax rate).

**KDA is a government authority.**
**Thus, TRANSPORTATION OF COW DUNG FROM NEARBY VILLAGE TO BIO-GASPLANT can be considered as solid waste management, so exemption can be claimed asper above entry.**

Kota development authority is a body constituted under Kota development authority Act 2023(Act No. 31 of 2023) as a statutory vehicle to implement the urban development of Kota as envisaged by the Department of Urban Development and Housing, Government of Rajasthan and to carryout function entrusted under **Article 243G of the Constitution.**

KDA established vide; Kota development AUTHORITY ACT, 2023 as an Authority for the purpose of planning, co-ordinating and supervising the proper, orderly and rapid development of the Kota Region and of executing plans, projects and schemes for such development enacted by the Rajasthan State Legislature.

AUTHORITY FOR ADVANCE RULING, RAJASTHAN in matter of M/S. PDCOR LIMITED [2018] 03 TAXLOK.COM 068 (AAR-Rajasthan), held that Jaipur development Authority (JDA) is a Governmental Authority.
The same authority in matter of; M/S TATA PROJECTS LIMITED-SUCG [2018] 02TAXLOK.COM 034 (AAR-Rajasthan) held that; Jaipur development Authority is found to be covered under the Government Authority.

## C. QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT:

Q1. What is the **GST rate applicable** to the services supplied under this contract, specifically whether the transportation and collection of cow dung qualify for exemption under existing GST notifications?

## D. COMMENTS OF THE JURISDICTIONAL OFFICER: -

Comments received from the Office of Assistant Commissioner, State Tax, Circle-B, Ward-II, Kota, Rajasthan vide letter CTD/AC/KOTA/B/II/2026/11, dated 21.04.2026 are as under:

In this regard, the comment on the issues raised in the said application are submitted as under:

It is respectfully submitted that the matter pertains to classification and applicability of GST on services As per Serial No. 21 of the notification12/2017, services falling under Heading 9965 or Heading 9967, described as "services provided by a goods transport agency by way of transport in a goods carriage", are provided by a Goods Transport Agency (GTA). exempt in respect of transportation of the following goods:

a) Agricultural produce

b) Milk, salt, and food grains including flour, pulses, and rice

c) O**rganic manure**

d) Newspaper or magazines registered with the Registrar of Newspapers;

e) Relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or

f) Defense or military equipment

Further, it is submitted that the term **"organic manure"** has not been specifically defined under the GST Act or the relevant notification. In the absence of a statutory definition, reliance may be placed on common parlance meaning.

As per **Cambridge Dictionary**, manure is defined as "solid waste from animals, especially horses, that is spread on the land in order to make plants grow."

As per **Oxford Dictionary**, manure is defined as "the waste matter from animals that is spread over or mixed with the soil to help plants and crops grow."

In view of the above definitions, organic manure generally refers to natural waste derived from animals or plants used for improving soil fertility. Accordingly, **cow dung**, being a natural waste product of animal origin used for agricultural purposes, broadly falls within the ambit of the term **"organic manure."**

It is also pertinent to mention that the exemption under Serial No. 21 specifically relates to **transportation of goods by a GTA**, and the notification is silent regarding ancillary activities such as **collection, loading, or other related services**. Therefore, the taxability of the actual services provided is required to be determined based on the **terms and conditions of the contract** entered into between the awarder and the contractor, and the nature of supply involved.

Accordingly, the above aspects may kindly be considered while deciding the Advance Ruling application.

## E. PERSONAL HEARING:

In the matter, personal hearing was granted to the applicant on 22.04.2026. Mr. Vikas Goswami (C.A.) Authorized Representative appeared for personal hearing. He reiterated the submission already made by them.

## F. DISCUSSIONS AND FINDINGS

1. We have carefully examined the statement of facts, the application filed by the applicant, the submissions made during the hearing, and the comments from the jurisdictional Tax Authority. We also considered the issues involved for which the advance ruling is sought, along with other relevant facts.
2. The applicant M/s HADOTI CONSTRUCTIONS COMPANY JOINT VENTURE, A-279, BALAJI MARKET VYAVASAIK, Kota, Rajasthan-324005 is registered with the GST department having GSTIN 08AAFAH4057A1Z1. The applicant has been awarded a work order by the Kota Development Authority (KDA) regarding the management of organic waste for their 150 TPD Biogas Plant in Devnarayan Yojna,

Kota. The issue raised by the applicant is fit to pronounce advance ruling as they have deposited prescribed Fee under CGST Act and it falls under the ambit of the Section 97(2) given as under: (a) classification of goods and/or services or both

3. The applicant claims that their services are exempt under Sl. No. 21 of Notification 12/2017-Central Tax (Rate) dated 28.06.2017. As per this entry, a "Service provided by a Goods Transport agency, by way of transport in a Good carriage of (e) Organic Manure" attracts a NIL rate of GST.
4. For this specific exemption to apply, the service must be provided by a "Goods Transport Agency" (GTA). The applicant has explicitly admitted during the Personal Hearing that they operate as "a simple carrier/ transporter (Where KDA maintains a log of trucks unloaded and Generates the amount bill) not issuing a consignment note". Since the issuance of a consignment note is the fundamental legal requirement to be classified as a Goods Transport Agency under the GST framework, the applicant does not qualify as a GTA. Consequently, the exemption designated under Sl. No. 21 is entirely inapplicable to the present case.
5. Alternatively, the applicant claims exemption under Sl. No. 18 of Notification No. 12/2017-Central Tax (Rate). This entry provides a NIL rate for "Services by way of transportation of goods (a) by road except the services of (i) a goods transportation agency; (ii) a Courier agency".
6. This exemption is strictly applicable to the mere transportation of goods by road. However, a perusal of the official work order issued by KDA clearly outlines the scope of work as "गोबर संग्रहण एवं परिवहन का कार्य) "Collection and transportation of cow dung). Furthermore, the applicant's own submission defines the nature of their service as "Collection and Transportation of Cow Dung from Cattle Shelters or nearby Villages". Because the service involves the active physical gathering and collection of waste from scattered various sources i.e. household, cattle shelters prior to moving it, the contract is not merely for transportation. Therefore, the general exemption for road transportation under Sl. No. 18 cannot be applied to this composite activity.
7. Based on the above analysis, the services supplied under the work order do not qualify as an exempted or NIL rated supply under any of the cited entries. The core nature of the service, as established by the work order and the applicant's submissions, is the collection of organic waste from multiple dispersed sources (gaushalas and villages) and its subsequent movement. Therefore, as per the **Section 2(74) of the CGST Act, 2017,** the activity squarely falls under the category of mix supply of waste collection services, classifiable under Heading 9994 (Sewage and waste collection, treatment and disposal and other environmental protection services) and transportation of the same. In accordance with **Section 8(b) of the CGST Act**, the tax liability on a mixed supply shall be determined by treating it as a

supply of that particular service which attracts the highest rate of tax. Here, Collection of waste attracts 18% and transportation of waste attracts nil rate but because of the nature of supply as mix supply, applicable rate on mix supply will be 18% or any highest rate that is applicable on Heading 9994.

G. In view of the foregoing facts, circumstances and provisions of the GST law, we pass the following ruling:

## RULING

Q1. What is the GST rate applicable to the services supplied under this contract, specifically whether the transportation and collection of cow dung qualify for exemption under existing GST notifications?

**Ans-** As discussed in Para No. 7 above.

(Utkarsha)
MEMBER
CENTRAL TAX

RAJASTHAN AUTHORITY FOR ADVANCE RULING JAIPUR G.S.T.

(Dr. Akhedan Charan)
MEMBER
STATE TAX

F. No. AAR/SF/2026-27/370.

Date: 11/06/2026.

**SPEED POST**

M/s HADOTI CONSTRUCTIONS COMPANY JOINT VENTURE,
A-279, BALAJI MARKET VYAVASAIK,
Kota, Rajasthan-324005

Copy to: -

1. The Chief Commissioner, CGST and Central Excise (Jaipur Zone), NCRB, Statue Circle, Jaipur, Rajasthan-302005.
2. The Chief Commissioner, State Tax, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme, Jaipur-302005.
3. The Commissioner, CGST and Central Excise (Udaipur Zone), UDAIPUR, Rajasthan.
4. Assistant Commissioner, State Tax, Circle-B, Ward-II, Kota, Rajasthan
5. The Assistant Commissioner, CGST Division- KOTA City, KOTA