

**AUTHORITY FOR ADVANCE RULING, TAMIL NADU  
No.207, 2<sup>nd</sup> FLOOR, PAPJM BUILDING, No.1, GREAMS ROAD,  
CHENNAI 600 006.**

**ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017 AND  
UNDER SECTION 98(4) OF THE TNGST ACT, 2017**

**Members present:**

<b>Shri C. Thiyagarajan, I.R.S., Commissioner/Member (CGST), Office of the Commissioner of GST and Central Excise, Audit I Commissionerate, Chennai - 600 101.</b>	<b>Shri B. Suseel Kumar, B.E., MBA., Joint Commissioner/Member (SGST), Authority for Advance Ruling, Tamil Nadu, Chennai - 600 006.</b>
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**Advance Ruling No. 45/ARA/2026, dated 05.05.2026**

1. *Any appeal against this Advance Ruling order shall lie before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai under Sub-Section (1) of Section 100 of CGST Act 2017/TNGST Act 2017, within 30 days from the date on which the ruling sought to be appealed is communicated.*
2. *In terms of Section 103(1) of the Act, Advance Ruling pronounced by the 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) Section 97 for advance ruling.*
  - (b) *On the concerned officer or the Jurisdictional Officer in respect of the applicant.*
3. *In terms of Section 103(2) of the Act, this Advance Ruling shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.*
4. *Advance Ruling obtained by the applicant by fraud or suppression of material facts or misrepresentation of facts, shall render such ruling to be void ab initio in accordance with Section 104 of the Act.*
5. *The provisions of both the Central Goods and Services Tax Act and the Tamil Nadu Goods and Services Tax Act (herein referred to as the Act) are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the Central Goods and Services Tax Act would also mean a reference to the same provisions under the Tamil Nadu Goods and Services Tax Act.*

GSTIN Number, if any/User id	334DFPR7208B1ZW
Legal Name of Applicant	CHELLIAH RANGARAJ
Trade Name of Applicant	RANGARAJ
Registered Address/ Address provided while obtaining User id	NO. 13/7, MERKURATHA VEETHI, SAMAYAPURAM, MANNCHANALLUR T.K, TIRUCHIRAPPALLI DIST - 621 112.
Details of Application	Application Form GST ARA-01 received from the applicant on 17.11.2025.
Jurisdictional Officer	State - Lalgudi Assessment Circle. Trichy Division,
	Center - Tiruchirappalli Commissionerate, Tiruchirappalli -II Division.
Nature of activity (s) (proposed/present) in respect of which advance ruling sought for  A. Category  B. Description (in brief)	<p>Service Provision</p> <p>The applicant has taken contract of collection of human hair from Arulmigu Mariamman Temple, Samayapuram, Tiruchirappalli, which is administered by the H R &amp; C E department. The Temple Authorities conduct an auction for the activity of sale of human hair. The Applicant is participating in Auction for such activity within the Temple premises and the applicant pays the auction amount Temple Authorities.</p> <p>Temple is not doing any business activity and the sale of human hair is exempted from GST tax liabilities; however, the Temple Authorities are collecting GST for the Auction amount on</p>

	<p>the ground that, the said activity falls within the ambit of GST Taxation for collection of human hair'</p> <p>Temple is not doing any service or business for any consideration. This is mainly for furtherance of public interest and not in furtherance of any business '</p> <p>Now, the Applicant requires for clarification 'whether the Temple is right in collecting the GST on the Auction amount for collection of human hair'.</p>
<p>Issues on which advance ruling required</p>	<ol style="list-style-type: none"> <li>1. Determination of the liability to pay tax on any goods and services of both</li> <li>2. Whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply in a supply of good or services or both, within the meaning of that term.</li> </ol>
<p>Question(s) on which advance ruling is required</p>	<ol style="list-style-type: none"> <li>1. Whether, the Auction amount that is collected by the Temple Authorities, which is controlled by the HR &amp; CE Department for collection of human hair falls within the ambit of section 7 of CGST Act,</li> <li>2. Whether the Temple is business premises</li> <li>3. Sale of Human hair is exempted from GST Tax liabilities, and whether as a consequence the Auction amount paid to the Temple for conducting the activity of collection of hair is also exempted.</li> </ol>

M/s. Rangaraj, No. 13/7, Merkuratha Veethi, Samayapuram, Mannchanallur T.K, Tiruchirappalli District - 621 112 (hereinafter called as the "Applicant") are registered under the GST Act with GSTIN 334DFPR72O8B1ZW. The applicant, is a registered person engaged in collection of human hair from Arulmigu Mariamman Temple, Samayapuram, Tiruchirappalli Dist. Tamil Nadu (hereinafter known as the temple). The applicant states that The Temple Authorities conduct an auction for the activity of sale of human hair; the Applicant is participating in Auction for such activity within the Temple premises and the applicant pays the auction amount to the Temple Authorities. The applicant further states that the Temple is collecting GST for the Auction amount on the ground that the said activity falls within the ambit of GST Taxation for collection of human hair.

2. The applicant has sought advance ruling on the following questions:
  1. Whether, the Auction amount that is collected by the Temple Authorities, which is controlled by the HR & CE Department for collection of human hair falls within the ambit of section 7 of CGST Act.
  2. Whether the Temple is business premises.
  3. Sale of Human hair is exempted from GST Tax liabilities, and whether as a consequence the Auction amount paid to the Temple for conducting the activity of collection of hair is also exempted.

**3. Statement of relevant facts having bearing on the questions raised:**

3.1 On relevant facts having bearing on the questions raised, the applicant has stated the following:

- That the Applicant is running a taking auction for collection of human hair from the Hindu Temple, which is controlled by the HR & CE Department.
- That the devotees from the public visit the Temple for having darshan of the deity in the said temple. Various activities take place in connection with the visit of the devotees of the Hindu Faith and such activities are managed by the HR&CE Department for the effective management of the Temple. The devotee prays to the deity and give the sacrifice of human hair or tonsuring with deep cultural, religious and social significance with reason various traditions.

- That the GST Act is applicable only when a service is provided by a person; in the present case, the temple is not rendering any service within the meaning of Section 2(102) of the CGST Act either to the devotees or to the persons participating in the tender. Therefore, the provisions of the GST Act are not at all applicable to the management of the affairs of the temple or the activities taking place within the temple premises in connection with the darshan of the public as a whole and collection of human hair within the temple premises which are auctioned by the temple authorities. The temple is a place of worship and any activities in connection with facilitating the worship in public interest cannot be subjected to levy under GST Act or IGST Act

**4. Interpretation of Law by the Applicant based on the statement of facts:**

4.1 On interpretation of law, the applicant has stated

- That the GST Act is applicable only when a service is provided by a person. In the present case, the temple is not rendering any service within the meaning of Section 2(102) of the CGST Act; either to the devotees or to the persons participating in the tender seeking permission for collection of human hair within the temple premises. Therefore, the provisions of the GST Act are not at all applicable to the management of the affairs of the temple or the activities taking place within the temple premises in connection with the darshan of the public as a whole.
- That the temple is a place of warship and any activities in connection with facilitating the worship in public interest cannot be subjected to levy under GST Act or IGST Act.
- That the temple is not carrying out any commercial business activity; the fees collected by the Temple Authorities for permitting the operation of is deposited into the public account of the State Government and the HR & CE Department, which is nothing but State under Article 12 of the Constitution of India, is funding the management of the temple out of the said public account.
- That the temple does not have any pecuniary benefit and therefore, not covered under the definition of business; also, as per scope of supply under Section 7 of the GST Act, so as to attract GST on any supply of service the same has to be in the course or furtherance of business. Admittedly, the temple is not involved in any of the business activities and the temple is

managed by Hindu Religious and Charitable Endowments and by no stretch of imagination can such charitable institutions be considered as doing any commercial or business activities. Therefore, the collection of fees for permitting for collection of human hair from temple premises cannot be considered as supply under section 7 of CGST Act for a consideration in the course or furtherance of business and that GST is not applicable for collection of human hair from the temple premises controlled by HR & CE Department.

- o That basically Human hair is exempted from Tax GST liability and the payment of fees in terms of the tender cannot be considered as “consideration” and in the absence of any consideration, GST cannot be collected by the Temple Authorities.

5. The Applicant has made a payment of application fees of Rs.5,000/- each under sub rule (1) of Rule 104 of CGST Rules, 2017 and SGST Rules, 2017.

6. The applicant is under the administrative control of Central Tax Authority. The concerned Authorities of the State and Centre were addressed to report the detailed remarks and no pendency report on the questions raised by the applicant in their ARA application.

#### **Personal Hearing**

7. Mr. C. Rangaraj, Proprietor; Mr. S. Sridhar, Advocate and Mr. M. Madanraj, Advocate appeared for the personal hearing as the authorized representatives (AR) of M/s. Rangaraj. The AR reiterated the submissions made in their application for advance ruling.

7.1 The AR informed that the Temple is collecting taxes on the pretext that they are providing license to collect human hair which is a supply of service. The AR contended that the Temple is not rendering any service either to the devotees or to the person participating in the tender and therefore, the GST provisions are not applicable to the temple and as such the temple is not authorized to collect taxes on the auction amount. The Members asked whether the temple is raising any invoice, to which the AR replied that the temple is not raising any invoice, they are only providing a license to collect human hair from the temple.

7.2 The AR further asserted that they are eligible to apply for advance ruling as a recipient of the taxable supplies as per the definition of Applicant under Section

95(c) of the CGST Act, 2017. The Members informed that the admissibility of the application will be decided based on the relevant legal provisions of the CGST Act, 2017.

## **8. Discussions and Findings:**

8.1 We have considered the submissions made by the applicant in their application, copies of the relevant documents furnished by them, the submissions made during the personal hearing. We find that the applicant, is a registered person engaged in collection of human hair from Arulmigu Mariamman Temple, Samayapuram, Tiruchirappalli Dist. Tamil Nadu. The applicant states that The Temple Authorities conduct an auction for the activity of sale of human hair; the Applicant is participating in Auction for such activity within the Temple premises and the applicant pays the auction amount to the Temple Authorities. The applicant further states that the Temple is collecting GST for the Auction amount on the ground that the said activity falls within the ambit of GST Taxation for collection of human hair.

8.2 In their application for advance ruling, the applicant has raised the following questions:

- 1. Whether, the Auction amount that is collected by the Temple Authorities, which is controlled by the HR & CE Department for collection of human hair falls within the ambit of section 7 of CGST Act,*
- 2. Whether the Temple is business premises*
- 3. Sale of Human hair is exempted from GST Tax liabilities, and whether as a consequence the Auction amount paid to the Temple for conducting the activity of collection of hair is also exempted.*

8.3 Before taking up the queries raised by the applicant, the maintainability of the application needs to be discussed. In this regard, provisions of Section 95(a) of the CGST Act, 2017 are reproduced below for reference:

*(a) "advance ruling" means a decision provided by the Authority or the Appellate Authority or the National Appellate Authority to an applicant on matters or on questions specified in sub-section (2) of section 97 or sub-section (1) of section 100 or of section 101C, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant;*

8.4 In the instant case, it is seen that the applicant has raised questions whether the auction amount collected by the temple authorities for collection of human hair falls within the ambit of Section 7 of the CGST Act, 2017 and also whether auction amount collected by the temple authorities is exempt from GST. It is to be noted that the applicant is a recipient of the services supplied by the temple authorities.

8.5 During the personal hearing, it was informed to the Authorised Representative (AR) of the Applicant that as per the definition of advance ruling provided in Section 95(a) of the CGST Act, 2017, the question should be in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant. The AR asserted that they are eligible to apply for advance ruling as a recipient of the taxable supplies, relying on the definition of "Applicant" under Section 95(c) of the CGST Act, 2017. The definition is reproduced below for reference:

*(c) "applicant" means any person registered or desirous of obtaining registration under this Act;*

8.6 Therefore, the AR was of the view that they can apply for advance ruling as the only condition prescribed in the definition of "applicant" is that the person should be registered under the Act. The applicant has relied on the judgement dated 21.04.2023 of Hon'ble High Court of Calcutta in the M.A.T. 630 of 2023 with I.A. No. CAN 1 of 2023 in respect of M/s. Anmol Industries Limited vs The West Bengal Authority for Advance Ruling, Goods and Services Tax & Others. The relevant part of the judgement is reproduced below for reference:

*3. .... Under the provisions of the Central Goods and Services Tax Act, 2017, (for brevity, "the Act"), in Section 95(c) the term "applicant" has been defined to mean any person registered or desirous of obtaining registration under the Act. Thus, in our view, the said term has been defined in the most widest possible manner to include any person registered or desirous of obtaining a registration under the Act. Undoubtedly, the appellants are registered under the provisions of the Act.*

*5. As pointed out, the appellants clearly fall within the definition of "applicant" as defined under Section 95(c) of the Act, therefore, we are of the view that the application filed by the appellants before the AAR has to be decided on merits.*

7. For the above reasons, the appeal is allowed along with the connected application and the order passed in the writ petition is set aside. Consequently, the writ petition is allowed and the order passed by the AAR dated 9th February, 2023 is set aside and the matter is remanded back to the West Bengal Authority for Advance Ruling to decide the application on merits and in accordance with law.

8. We make it clear that this direction has been issued considering the facts and circumstances of the case on hand.

Based on the case law mentioned above, the applicant states that they are eligible to make an application before the Advance Ruling Authority as they are registered under the CGST Act, 2017 with GSTIN No. 334DFPR7208B1ZW.

8.7 In light of the above case law, the application submitted by the applicant for advance ruling is admitted.

8.8 The applicant has raised the following questions:

1. Whether, the Auction amount that is collected by the Temple Authorities, which is controlled by the HR & CE Department for collection of human hair falls within the ambit of section 7 of CGST Act
2. Whether the Temple is business premises
3. Sale of Human hair is exempted from GST Tax liabilities, and whether as a consequence the Auction amount paid to the Temple for conducting the activity of collection of hair is also exempted.

8.9 In order to reply to the first query as to whether the auction amount collected by the Temple Authorities falls within the ambit of section 7 of the CGST Act, 2017, the activity undertaken by the applicant needs to be discussed.

8.10 The applicant had informed that the temple is not raising any invoice, they are only providing a license to collect human hair from the temple. The applicant submitted copy of letters No. 2678/1434/C4 dated 9.2.2026 and No. 2678/1434/C4-2 dated 10.4.2026 issued by Arulmigu Mariamman Thirukkoil, Samayapuram (*the temple*). From the letters, it is seen that the temple has requested the applicant to provide a copy of the Advance Ruling at the earliest.

8.11 The appellant has not submitted a copy of the license granted to them by the temple authorities. A copy of the e-tender Notice R. C. No. 2678-1/1434/C4 Dated

07.05.2025 was obtained from the official website of Hindu Religious and Charitable Endowments Department, Tamil Nadu (hereinafter referred to as HR & CE). From the copy of e-tender Notice, it is seen that the E-tender is for the license to collect tonsured hair of devotees of Arulmigu Mariamman Temple Samayapuram, and its sub-temple Arulmigu Adhi Mariamman Temple, Inam Samayapuram, Tiruchirappalli District, Tamil Nadu. Sl. No. 18 of the Terms and Conditions of the e-tender Notice dated 7.5.2025 reads as follows:

*18. The successful bidder is entitled to collect only the hair offered by the devotees. Any share in tonsure ticket or any other tickets will not be given.*

8.12 The applicant had not provided any information in relation to the charges collected from the devotees who offer for tonsuring of their head. From the above condition of the e-tender Notice, it is seen that the applicant is entitled only to collect the hair offered by the devotees and not to any share in any ticket charges. From the public domain source, it is learnt that the temple charges Rs. 30/- per devotee which is split into Rs. 25/-, Rs. 4/- and Re. 1/- towards barber's share, temple's share and shaving blade charges respectively. The devotees offer their hair to fulfil a religious vow. Tonsuring falls under the religious activity and the amount charged by the temple for such religious activity is exempt from GST as per Notification No. 12/2017 – Central Tax (Rate) dated 28.06.2017, as amended. The religious activity ends with the offering of hair in the temple.

8.13 Once the act of offering hair is completed, the temple engages persons under a license to collect the human hair offered by the devotees. The engagement of the applicant with the temple is limited only to collect the human hair from the temple premises. This view is further strengthened by Sl. No. 28, 29 and 33 of the terms and conditions of the e-tender Notice. The contents of the relevant paragraphs are reproduced below for reference:

*28. The licensee has to collect the hair and keep it in the 1000 square feet space allotted by the temple administration in the tonsure shed. If more space is required then the space shall be taken on rent by paying the fair rent per square feet fixed by the temple. The collected hair shall be removed from the place allotted by the temple within 3 days and the tonsure mandapam shall be kept clean without any bad smell round the clock. Other places of tonsure mandapam shall not be used for any other work related to hair industry including processing.*

29. *The licensee must take out appropriate insurance and third party insurance at his own risk to get adequate relief from theft, fire and natural disasters and others etc. for the hair collected and kept in the tonsure shed. In case of no such insurance is obtained, no compensation will be given by the temple. The licensee is liable to compensate any damage caused to the person or property of the temple or its employees or to the person or property of the devotees. The licensee shall purchase and maintain the necessary fire fighting equipment at his own cost and risk.*

33. *A separate electricity connection shall be established at the own cost of the licensee for the place allotted by the temple for hair collection. The licensee shall pay the appropriate electricity charges as per demand in the name of the temple.*

8.14 So, the process of issuance of license to collect the tonsured hair is a different activity altogether. The applicant is of the view that the temple is a place of worship and any activity in connection with facilitating the worship in public interest cannot be subjected to levy under the GST Act. The applicant is right as per their view to the extent that the temple is a place of worship. But we would like to differ on his stance that all the activities undertaken by the temple or any place of worship are exempt from GST. Commercial Activities undertaken by any place of worship are liable to be taxed. This stand is evident from the proviso in Sl. No. 13 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017. The relevant portion of the said Notification is reproduced below for reference:

*Services by a person by way of-(a) conduct of any religious ceremony; (b) renting of precincts of a religious place meant for general public, owned or managed by an entity registered as a charitable or religious trust under section 12AA of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) or a trust or an institution registered under sub clause (v) of clause (23C) of section 10 of the Income-tax Act or a body or an authority covered under clause (23BBA) of section 10 of the said Income-tax Act:*

*Provided that nothing contained in entry (b) of this exemption shall apply to,-*

- (i) renting of rooms where charges are one thousand rupees or more per day;*
- (ii) renting of premises, community halls, kalyanmandapam or open area, and the like where charges are ten thousand rupees or more per day;*
- (iii) renting of shops or other spaces for business or commerce where charges are ten thousand rupees or more per month.*

Therefore, as per the Notification, the activity of renting of rooms, etc. by a charitable institution or trust is a commercial activity but it is attracting *Nil* rate of tax under some conditions.

8.15 In fact, in many situations, the Government is liable to pay GST on the commercial activities undertaken by them or the tax needs to be paid by the recipient of the goods or services or both on reverse charge basis.

8.16 The Hindu Religious and Charitable Endowments Department is a Department under the Government of Tamil Nadu functioning as per the Hindu Religious and Charitable Endowments Act, 1959. HR & CE is bestowed with the responsibility of looking after the administration of temples in Tamil Nadu. The HR & CE, through the temple authority, is floating tenders to issue license to the highest bidder to collect human hair from the temple premises. In lieu of such license, the temple is collecting a license fees or charges. This activity is similar to renting of rooms as mentioned in Notification discussed in above paras to draw a comparison. Incidentally it happens that the license is for collection of human hair from a place of worship. All the features of a commercial activity are appearing in the process of issuing of the license for collection of human hair.

8.17 With this background, we would be visiting the definition of Supply that reads as follows:

*Section 7. Scope of supply.*

*(1) For the purposes of this Act, the expression - "supply" includes-*

*(a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business;*

.....

.....

8.18 The temple is issuing a license for a consideration in the course or furtherance of business. From the definition of Service as per Section 2(102) of the CGST Act, 2017, Services means anything other than goods. All forms of supply including license is a supply of service. The temple authority is transferring the right to provide certain services for a consideration and is not itself providing the services. These are supply of services falling under SAC 9997 and are covered

under the Entry No. 35 of Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017, as amended, and are liable to tax at the rate of 18% (CGST – 9% + SGST - 9%).

8.19 The applicant raised second query as follows:

2. *Whether the Temple is business premises*

8.20 We would like to bring to the notice of the applicant, Section 97(2) of the CGST Act, 2017 which states:

*(2) The question on which the advance ruling is sought under this Act, shall be in respect of,-*

- (a) classification of any goods or services or both;*
- (b) applicability of a notification issued under the provisions of this Act;*
- (c) determination of time and value of supply of goods or services or both;*
- (d) admissibility of input tax credit of tax paid or deemed to have been paid;*
- (e) determination of the liability to pay tax on any goods or services or both;*
- (f) whether applicant is required to be registered;*
- (g) whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.*

8.21 It is to be noted that this Authority is mandated to provide advance ruling on questions which are in respect of the issues enumerated in sub-clause (a) to (g) of Section 97(2) of the CGST Act, 2017. We find that the query raised by the applicant do not get covered under any of the sub-clauses from (a) to (g) of Section 97(2) of the CGST Act, 2017 and therefore, it is beyond our jurisdiction to provide a decision on this query.

8.22 The applicant has raised third query as follows:


3. *Sale of Human hair is exempted from GST Tax liabilities, and whether as a consequence the Auction amount paid to the Temple for conducting the activity of collection of hair is also exempted.*

8.23 Notification No. 10/2025-Central Tax (Rate) dated 17.09.2025 exempts intrastate supplies of goods, namely Human Hair from the whole of GST. It is to be noted that the said exemption is for supply of goods being human hair. In the instant case, the activity is that of issue of license to collect human hair, which is a supply of service as discussed in preceding paragraphs. Therefore, the said exemption Notification cannot be applied to the activity discussed in the present application. In other words, the activity of offering license to the applicant to collect human hair from the temple premises is not exempted and is leviable to tax.


9. Based on the above discussion, we rule as under:

**RULING**

Query	Decision
<b>1. Whether, the Auction amount that is collected by the Temple Authorities, which is controlled by the HR &amp; CE Department for collection of human hair falls within the ambit of section 7 of CGST Act</b>	Yes, the amount collected by the temple towards issue of license to collect human hair from temple premises is a supply of service and falls within the ambit of Section 7 of the CGST Act, 2017.
<b>2. Whether the Temple is business premises</b>	The query raised by the applicant do not get covered under any of the sub-clauses from (a) to (g) of Section 97(2) of the CGST Act, 2017.
<b>3. Sale of Human hair is exempted from GST Tax liabilities, and whether as a consequence the Auction amount paid to the Temple for conducting the activity of collection of hair is also exempted.</b>	No, the exemption of GST is on sale of goods being human hair. The amount charged by the temple for license to collect human hair from the temple premises is towards supply of service. The licensing activity is not covered under the exemption Notification and is liable to be taxed.

  
 (B. Suseel Kumar)  
 Member (SGST)



  
 (C. Thiyagarajan)  
 Member (CGST)

To

M/s. RANGARAJ  
(GSTIN - 334DFPR7208B1ZW)  
NO. 13/7, MERKURATHA VEETHI,  
SAMAYAPURAM, MANNCHANALLUR T.K,  
TIRUCHIRAPPALLI DISTRICT - 621 112. (By SPEED POST)

**Copy submitted to:**

1. The Principal Chief Commissioner of GST and Central Excise,  
26/1, Uthathamar Mahatma Gandhi Road,  
Nungambakkam, Chennai 600 034.
2. The Commissioner of Commercial Taxes,  
2<sup>nd</sup> Floor, Ezhilagam, Chepauk, Chennai 600 005.
3. The Commissioner of GST and Central Excise,  
Tiruchirappalli Commissionerate,  
1<sup>st</sup> Floor, 'B' Wing, No.1, Williams Road,  
Contonment, Tiruchirappalli - 620 001.

**Copy to:**

1. The Assistant Commissioner (ST),  
Lalgudi Assessment Circle,  
SF No. 96/41, Sec. No. 96/43, Bharathi Nagar,  
Poovalur Road, Lalgudi,  
Trichy - 621 601.
2. Stock File - A1