

GUJARAT AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX D/5, RAJYA KAR BHAVAN, ASHRAM ROAD, AHMEDABAD – 380 009.	
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ADVANCE RULING NO. GUJ/GAAR/R/2023/22
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2023/AR/02)

Date: - 12.06.2023

Name and address of the applicant	:	Strata Geosystems India Pvt Ltd., Survey No. 284, Off Bhilad Sanjan Road, Next to Sutlej Textiles, Village Daheli, Umbergaon, Valsad, Gujarat-396105
GSTIN of the applicant	:	24AAICS3717K1Z7
Date of application	:	16.01.2023
Clause(s) of Section 97(2) of CGST / GGST Act, 2017, under which the question(s) raised.	:	(a)
Date of Personal Hearing	:	23.3.2023
Present for the applicant	:	Shri Anand Nainawati (Advocates) Shri Ishan Bhatt (Advocates) Shri J Ramakrishnan, Shri Chandrashekhar K.

Brief facts:

Strata Geosystems India Pvt Ltd., Survey No. 284, Off Bhilad Sanjan Road, Next to Sutlej Textiles, Village Daheli, Umbergaon, Valsad, Gujarat-396105 [for short-‘applicant’] is registered under GST and their GSTIN is 24AAICS3717K1Z7.

2. The applicant is engaged in the supply of various products on which they are discharging GST. The applicant proposes to manufacture and supply a new product under the category of ‘Go technical textile’ which they intent to sell under the brand name ‘StrataTex HSR®’ [for short –‘said product’]. The applicant further states that the commercial production is yet to start; that they have only started with the trial production for testing and sampling purpose.

3. As per the applicant, the said product is a fabric, manufactured by the process of wrap knitting of high grade polyester yarn with special high tenacity & low creep property; that the said fabric is not subjected to processes like bleaching, dyeing; that polyester yarn used for the manufacture of said fabric is not coloured; that the fabric is also not subjected to process like coating, covering, impregnation or lamination; that it would be manufactured in width exceeding 30 cms & length



as per customers requirements in roll forms & would not be subjected to any further cutting after manufacture in the hands of the applicant.

4. The production process of the said product is explained via flow chart at para 7 of Annexure A to the application.

5. In para 8 of the application, the applicant has stated as follows:

"8. The proposed product 'StrataTex HSR®' is a geo-technical textile which confirms to IS standard 16391/16392 issued by BIS. The proposed product 'StrateTex HSR®' would be used as a base material during construction of roads, pavements, container yards and embankments. The said product would provide reinforcement for embankments on soft soil and act as load transfer platform for piled embankments."

6. The applicant has currently declared the classification of the said product under 6005 90 00 of CTA '75. In the Union Budget for the FY 2022-23, amendments were made to the first schedule of the CETA, wef 1.5.2022, wherein tariff item 5911 90 32 was inserted with the description 'Geotextile conforming to IS 16391, IS 16392'. Section XI covers 'Textile & Textile Articles'. Chapter 59 of the CTA covers 'Textile products & articles, for technical uses, specified in note 8 to this chapter'. Further sub-heading 59 11 90 of the CTA covers 'knitted or woven Geo technical textile'. Thus, the applicant is of the view that any goods of the nature of 'geotextile' confirming to IS 16391, IS 16392 would be classifiable under TI 5911 90 32 subject to note 8 of Chapter 59 of CTA. Chapter 60, on the other hand, covers 'knotted or crocheted fabrics' and heading 60.05 covers 'wrap knit fabrics (including those made on gallow knitting machines), other than those of heading 6001 to 6004'.

7. In view of the foregoing, the applicant has filed this application, seeking advance ruling on the below mentioned questions viz

1. Whether the proposed product "Geotextile-Stratex" would be classifiable under Tariff Item (TI) No. 60059000 or under TI 59119032 of the Customs Tariff Act, 1975?

8. Personal hearing was granted on 23.3.2023 wherein Shri Anand Nainawati and Shri Ishan Bhatt, both Advocates, Shri J Ramakrishnan and Shri Chandrashekhar K., appeared on behalf of the applicant and reiterated the facts as stated in the application. During the course of the personal hearing it was submitted that they manufacture the said product out of high end polyester yarn; that the product is Geo textile. On being asked it was informed that they have applied for



BIS certification. They also submitted a sample of the product during the course of personal hearing.

Discussion and findings

9. At the outset, we would like to state that the provisions of both the CGST Act and the GGST 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 provisions under the GGST Act.

10. We have considered the submissions made by the Applicant in their application for advance ruling as well as the submissions made during the course of personal hearing. We have also considered the issue involved, the relevant facts & the applicant's submission/interpretation of law in respect of question on which the advance ruling is sought.

11. Before advertng to the submissions made by the applicant, we would like to reproduce the relevant provisions, competing tariff entries, etc for ease of reference:

Note 8 to Chapter 59 of CTA , 1975

8. *Heading 5911 applies to the following goods, which do not fall in any other heading of Section XI:*

(a) textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 5908 to 5910), the following only:

(i) textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);

(ii) bolting cloth;

**(iii) filtering or straining cloth of a kind used in oil presses or the like, of textile material or of human hair*

(iv) flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;

(v) textile fabrics reinforced with metal, of a kind used for technical purposes;

(vi) cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

(b) textile articles (other than those of headings 5908 to 5910) of a kind used for technical purposes [for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts].

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
5911	TEXTILE PRODUCTS AND ARTICLES, FOR TECHNICAL USES, SPECIFIED IN *NOTE 8 TO THIS CHAPTER			
	--- ** <i>Knitted or woven Geo-technical textile:</i>			
**5911 90 31	--- Geogrid conforming to IS 17373	kg.	10%	-
**5911 90 32	--- Geotextile conforming to IS 16391, IS 16392	kg.	10%	-
**5911 90 39	--- Other	kg.	10%	-
**5911 90 40	--- Mulch mats, conforming to IS 16202	kg.	10%	-
5911 90 90	--- Other	kg.	*10%	-
6005	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF HEADINGS 6001 TO 6004			
6005 90 00	- Other	kg.	*10%	-

** *wef 1.5.2022*

12. We find that the applicant in his application has further stated as follows:

- that the product 'StrataTex HSR®' is manufactured by warp knitting process of high grade polyester yarn with special high tenacity;
- that it would be sold in running length rolls by square meters as per customers request;
- that chapter 60 of CTA '75 covers 'knitted or crocheted fabrics';
- that in terms of general explanatory notes to chapter 60 of HSN, [i] chapter 60 covers textile fabrics which are manufactured not like woven fabrics by interlacing warp & weft threads, but by the production of a series of interlinking loops; [ii] that chapter 60 covers knitted or crocheted fabrics in the piece or simply cut to rectangular shape. These fabrics include plain and ribbed fabrics, and double fabrics assembled by sewing or gumming;
- that any textile fabrics which are not manufactured by production of a series of interlinking loops, would not be covered under chapter 60;
- chapter 59 covers 'impregnated coated covered or laminated textile fabrics; textile articles of a kind suitable for industrial use; heading 59.11 covers 'textile products and articles, for technical uses, specified in note 8 to this chapter; that their product adheres to IS 16391 & 16392 issued by BIS;
- in terms of note 8 to chapter 59, heading 59.11 applies only to goods mentioned under clause (a) & (b) & subject to the condition that it does not fall in any other heading of section XI;
- that their goods does not fall within the ambit of clauses (i) to (vi) of note 8(a), *supra*;
- that note 8(b) covers the said product in the nature of 'made up article' but not a plain textile fabric;
- that in terms of the nature of the product & its usage, the product is cut to a larger size to be cleared in roll form as required by customers; that it is cleared in running length rolls & is not hemmed or rolled at the edge or have a knotted hinge at the edge; that in terms of the made up article defined under explanatory note 7 to Section XI of HSN, and the nature & usage of the product, it qualifies as textile article in terms of note 8(b), *supra*;
- that a specific entry is to be preferred to a general entry;
- that even in commercial market parlance, their product is identifiable as a 'geotextile' and not as a warp knit fabric.



13. In the overview of their product *StrataTex HSR®*, [refer URL <https://www.strataglobal.com/product-stratatex-hsr/>], it is mentioned as a next generation flexible polyester high performance geotextile used in soil reinforcement & other civil engineering applications; that it has a wider width [upto 5.8 m] & customized length for efficient and cost effective usage. Under the category “*how it is made*”, the website mentions that it is manufactured via state of the art manufacturing plant in India & involves 2 phases

[i] Beaming, wherein a predetermined number of yarn ends are pulled from a creel and are wound onto a large cylindrical beam; that they have fully automated, highly sophisticated beaming machinery, which ensures uniformity in yarn tension and take-up and unwinding stability and

[ii] Knitting wherein they use the state-of-the-art knitting machines. High tenacity Polyester yarn is precision-knitted into a dimensionally stable network of apertures.

Further under the page “*Where can StrataTex HSR™ be used?*”, the following categories of uses are mentioned viz

- Basal reinforcement for embankments on soft soil
- Load transfer platform for piled embankments
- Paved and unpaved roads.

14. We have already mentioned the competing Customs Tariff Headings *supra*. Now chapter 60 of the Customs Tariff Act, covers ‘*Knitted or crocheted fabrics*’. Tariff Item 6005 covers ‘*Wrap knit fabrics (including those made on galloon knitting machines), other than those of headings 6001 to 6004*’. We find that for a product to be classified under CTH 60.05, in terms of the general explanatory notes to chapter 60 of the HSN, the conditions include that the textile fabrics should be manufactured, not like woven fabrics by interlacing warp and weft thread, but by the production of a series of interlinking loops. In general these goods comprise of (A) knitted fabrics, which consists of (I) weft knits and (II) warp knits and (B) crocheted fabrics. Further as per the HSN, chapter 60 covers knitted or crocheted fabrics in the piece (including tubular pieces) or simply cut to rectangular (including square) shape. Fabrics under chapter 60 include plain and ribbed fabrics, and double fabrics assembled by sewing or gumming. Moreover, note 3 to chapter 60 of the HSN states that throughout the nomenclature any reference to ‘knitted’ goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.



15. Conversely, chapter 59 covers '*Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use*'. Further heading 59.11, covers '*textile products & articles, for technical uses, specified in note 8 to this chapter*'. Note 8 is already reproduced *supra*. Delving further we find description "*knitted or woven Geo technical textile*" and tariff items 5911 90 31, 591190 32, 5911 9039 and 5911 9040 which have been introduced in the Customs Tariff wef 1.5.2022.

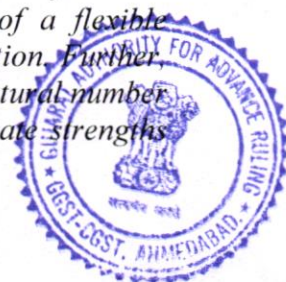
16. Note 8 to chapter 59 of the Customs Tariff, clearly states that heading 5911 applies to (a) and (b) of the said note, subject however to the condition that they do not fall in any other heading of Section XI. The applicant has fairly conceded that their product does not fall within clauses (i) to (vi) of note 8(a). However, it is further stated that their product is covered under note 8(b) owing to the fact that it is cleared in running length rolls; that they are not hemmed or rolled at the edge or have a knotted hinge at the edge; that the nature of their product and its usage demands the product to be cut to a larger size to be cleared in roll form as per the request of customers. Further in terms of section note 15 to Section XI of the HSN, the product which have certain devices like sensor, led, etc or are subjected to process mentioned in the definition of made up & are further removed from the factory in ready to use state, would qualify as geotextile article

17. Tariff Item 59119032 relating to geotextile conforming to IS 16391 and 16392 introduced wef 1.5.2022, is a **specific entry**. Along with the application, the applicant has further annexed copy of IS 16391: 2015, wherein in the foreword to the said IS it is mentioned as follows: [relevant extracts]

IS 16391 : 2015

Geosynthetics –Geotextiles used in sub-grade separation in pavement structures- specification

"The geogrids and the geotextiles are the most cost effective tools for safeguarding roads and pavements. Geotextiles extend the service life of roads, increase their load-carrying capacity, and reduce rutting. The most common method for quantifying the geosynthetic benefits is the determination of Traffic Benefit Ratio (TBR) which is defined as the ratio of reinforced load cycles to failure (excessive rutting) to the number of cycles that cause failure of an unreinforced road section. In general, geosynthetics have been found to provide a TBR in the range of 1.5 to 70, depending on the type of geosynthetic, its location in the road, and the testing scenario. The researchers have found that for weak sub-grades (CBR = 2 percent) the geotextile extends the service life of a flexible pavement section by a factor of 2.5 to 3.0 compared to a non-stabilized section. Further, a geotextile effectively increased the pavement section's total AASHTO structural number by approximately 19 percent. Similarly, for pavement sections with moderate strengths



(CBR = 4.2 to 4.5 percent), the geotextile increased the service life of the pavement section by a factor of 2.0 to 3.3 and the AASHTO structural number increased by 13 to 22 percent. Both geotextiles and geogrids thus can play an important role in extending the life of a roadway system.

The four main applications of geosynthetics (geogrids and geotextiles) in roads are sub-grade separation, sub-grade stabilization, base reinforcement and overlay stress absorption and reinforcement. Sub-grade stabilization and base reinforcement involve improving the road structure as it is constructed by inserting an appropriate geosynthetic layer. Base reinforcement is the use of geosynthetics to improve the structure of a paved road.

Sub-grade separation and stabilization applies geosynthetics to both unpaved and paved roads. When serving as a separator, the geotextile prevents fines from migrating into the base course and/or prevents base course aggregate from penetrating into the sub-grade. The soil retaining properties of the geotextile are basically the same as those required for drainage and filtration. Therefore, the retention and permeability criteria required for drainage shall be met. In addition, the geotextile shall withstand the stresses resulting from the load applied to the pavement. The nature of these stresses depend on the condition of the sub-grade, type of construction equipment and the cover over the sub-grade. Since the geotextile serves to prevent aggregate from penetrating the sub-grade, it shall meet puncture, burst, grab and tear strengths required. At small rut depth, the strain in the geosynthetic is also small. In this case, the geosynthetic acts primarily as a separator between the soft sub-grade and the aggregate. Any geosynthetic that survives construction shall work as a separator. This application is limited to soils which either in initially or seasonably have a CBR > 3 but < 8. In this application the geotextile is a substitute for the choked subbase stone commonly used over plastic sub-grades. It is important to understand that this function may be required when geogrids are used to provide base reinforcement or confinement

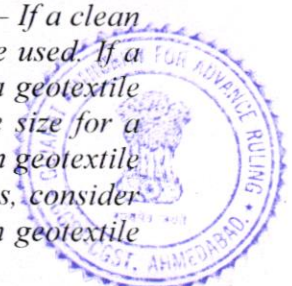
For larger rut depths, more strain is induced in the geosynthetic where the stiffness properties of geosynthetic are essential. A considerable reduction in aggregate thickness is possible by the use of geosynthetic having a high modulus in the direction perpendicular to the road centerline; however, the benefits of the geosynthetics are dependent on the membrane action achieved with a stiff geosynthetic as well as the lateral movement. For very weak sub-grades, it is often beneficial to combine the benefits of both separation and stabilization. The following general conclusion can be drawn relating to a typical road base:

- a) A geosynthetic element that functions primarily as a separator (typically when the sub-grade CBR > 3) will increase the allowable bearing capacity of the sub-grade by 40 to 50 percent (separation geotextiles)
- b) A geosynthetic element that functions primarily to provide confinement of the aggregate and lateral restraint to the sub-grade (typically when the sub-grade CBR < 3) will both increase the allowable bearing capacity of the sub-grade and provide an improved load distribution ratio in the aggregate. The combined benefits can enhance load carrying capacity of the road by well over 50 percent (stabilization geogrids and geotextiles).

The general rules for use of geogrids and geotextiles in roadway system are as follows:

- a) Temporary roads — Used for hauling and access roads that are subject to low volume of traffic including working platform for permanent road construction:

- 1) Clayey or silty sub-grade with California Bearing Ratio (CBR) < 4 — If a clean base aggregate is used, then a non-woven separator geotextile shall be used. If a "choked aggregate" like general crusher run is used, then use either a geotextile or a biaxial geogrid that has good aperture stability and appropriate size for a design ESAL (Equivalent Single Axle Loading) less than 1 000, a woven geotextile designed for both separation and membrane roles may be used; that is, consider the geotextile's modulus. For larger ESAL, use a woven or non woven geotextile



designed simply for separation. The reinforcement role of the geogrid seems safe for approximately 10 000 ESAL.

2) Sandy sub-grade with $CBR < 3$ — Select a biaxial geogrid with good aperture stability and appropriate size or, a woven geotextile that has a reasonable interface friction with the sand and the aggregate. If a woven geotextile is considered, care shall be taken to ensure that it does not actually create a slick slip-plane beneath the aggregate, that is, look at the interface friction by using geotextiles with high surface roughness which leads to enhanced interface friction.

b) Permanent roads ($ESAL > 200\ 000$):

1) Clayey or silty sub-grade with $CBR < 3$ — Consider building a working platform using the temporary road methods upon which conventional road can be constructed.

2) Clayey or silty sub-grade with $3 < CBR < 8$ — If there is any potential for degradation due to water intrusion, frost heave, etc. then include a separator geotextile to protect the base aggregate during these periods.

3) Sandy sub-grades with $CBR < 3$ — Use a biaxial geogrid that has good aperture stability and appropriate size to reinforce the base aggregate. This is particularly helpful when poor quality stone and small aggregate thickness is used, less than 25 cm.

Geosynthetics can also be used as inter layers by placing them below or within the overlay (asphalt concrete) and are thus helpful in rehabilitating distressed road surfaces. These may also provide a moisture barrier.

Survivability is very important from the viewpoint of its long term durability and is defined as resistance to mechanical damage during road construction and initial operation. The ability of a geosynthetic to survive installation and reasonable service loads shall be assured, if it is to perform as designed. Installation damage to a geotextile is a function of the following:

- a) Geotextile thickness,*
- b) Compactive effort and lift thickness,*
- c) Type and weight of construction equipment used for fill spreading,*
- d) Grain size distribution of backfill,*
- e) Angularity of backfill,*
- f) Polymer used in the manufacture of geotextile, and*
- g) Geotextile manufacturing process.*

Geotextiles are mainly made from polyester (PET) or polypropylene (PP). Polypropylene is lighter than water, strong and very durable. PET is heavier than water, has excellent strength and creep properties, and is compatible with most common soil environments. Geotextiles are mainly of two types, namely, woven and non-woven geotextiles. Knitted and stitch bonded geotextiles are occasionally used in the manufacture of specialty products. Non-woven geotextiles are highly desirable for subsurface in planer drainage, and erosion control applications as well as, for road stabilization over wet moisture sensitive soils. Out of woven geotextiles, slit film fabrics geotextiles are commonly used for sediment control, that is silt fence and road stabilization applications but are poor choices for subsurface drainage and erosion control applications. Monofilament woven geotextiles have better permeability making them suitable for certain drainage and erosion control applications. High strength multifilament woven geotextiles are primarily used in reinforcement applications."

The applicant, in his application, has also annexed copy of IS 16392: 2015, wherein in the foreword to the said IS it is mentioned as follows: [relevant extracts]



IS 16392 : 2015
Geosynthetics –Geotextiles for Permanent Erosion Control in Hard
Aarmor Systems - specification

Soil banks or slopes exposed to constant concentrated flows, currents or waves cannot support vegetation and thus need to be protected from erosion by hard armor systems. These systems include fabric formed revetments, gabions, articulating concrete blocks and riprap. In a hard armor system, water can seep in or out of the bank or slope and gradually carries soil particles with it creating voids causing loss of armor support over time called piping and thus culminates in shifting, rolling or other instability in the armor system. The traditional system may use controlled thickness filter layers of graded sand which is very costly and difficult to construct especially on steep slopes.

Geotextiles with specific hydraulic and soil retention properties to complement the soil needing protection can be used as standard filter layers for hard armor systems as these can be installed with ease on slopes even under water and are cost effective. Depending upon the gradation of the bank soil, either a non-woven or a woven geotextile can be selected and used beneath hard armor system in an erosive environment.

The primary function of geotextile in permanent erosion control applications is filtration. Geotextile filtration properties are a function of site hydraulic conditions and the in-situ soil gradation, density, and plasticity.

Survivability of geotextiles is very important from the viewpoint of their long term durability and is defined as resistance to mechanical damage during construction and initial operation. The ability of a geotextile for permanent erosion control to survive installation and associated pressures during service shall be assured, if it is to perform as designed. Installation damage to a geotextile is a function of the following:

- a) Geotextile thickness,*
- b) Type and weight of construction equipment used for fill spreading,*
- c) Grain size distribution of backfill,*
- d) Angularity of backfill,*
- e) Polymer used in the manufacture of geotextile, and*
- f) Geotextile manufacturing process.*

Geotextiles are mainly made from polyester (PET) or polypropylene (PP). PP is lighter than water, strong and very durable. PET is heavier than water, has excellent strength and creep properties, and is compatible with most common soil environments. Geotextiles are mainly of two types, namely, woven and non-woven geotextiles. Knitted and stitch bonded geotextiles are occasionally used in the manufacture of specialty products. Non-woven geotextiles are highly desirable for subsurface in planer drainage, and erosion control applications as well as, for road stabilization over wet moisture sensitive soils. Out of woven geotextiles, slit film fabrics geotextiles are commonly used for sediment control, that is silt fence and road stabilization applications but are poor choices for subsurface drainage and erosion control applications. Monofilament woven geotextiles have better permeability making them suitable for certain drainage and erosion control applications. High strength multifilament woven geotextiles are primarily used in reinforcement applications.

18. In view of the foregoing, and especially on going through the manufacturing process, end use of *StrataTex HSR®* as is mentioned in the application, we find that the appropriate classification of the product would be Tariff Item 59119032. Our above decision is also substantiated by the judgement in the case of *Mangala Textiles* [2001 (130) E.L.T. 705 (Tri. - Del.)] wherein it was held as follows:



'7. Chapter Heading No. 52.06 covers cotton fabrics. It is a general entry for cotton fabrics. On the other hand, Heading No. 58.03 covers gauze. For the product 'gauze', Heading No. 58.03 is specific.

It is the well established Rule of Interpretation that a specific entry will have precedence over general entry.

In the case of *Superintendent of Central Excise v. Vac Met Corporation Pvt. Ltd., Mumbai - 1985 (22) E.L.T. 330 (S.C.)*, the Supreme Court had held that where an article falls within a specific entry they must necessarily be excluded from the general entry.

In the case of *Siemens India Ltd. v. State of Gujarat - 1984 (57) STC (Gujarat, Ahmedabad) (Full Bench)* at page 1, the Gujarat High Court after making a reference to the Supreme Court's decision in the case of *Siemens Engg. & Mfg. Co. India Ltd. v. U.O.I. - AIR 1976 SC 1785* had held that a specific item must give way to a general item is a rule well established and after a specific provision is made and that provision is applicable, even though the goods may fall within the general provisions also, it is the specific provision that would apply.

In the case of *Pacific Exports v. Collector of Customs - 1991 (52) E.L.T. 622 (Tribunal)*, the Tribunal had also observed that the specific entry will prevail over a residual or general entry."

[emphasis supplied]

19. However, during the course of personal hearing held on 23.3.2023, on being specifically asked as to whether the applicant's product viz *StrataTex HSR®* has been granted BIS IS 16391 : 2015, 16392: 2015, a pre-condition for falling within the ambit of Tariff Item 59 11 9032, it was informed by the authorized representative of the applicant that they have already applied for BIS certification but it is still pending.

20. In the light of the above, we rule as under:

RULING

Based on the information submitted by the applicant, the proposed product *StrataTex HSR®* would be classifiable under Tariff Item (TI) No. 59119032 of the Customs Tariff Act, 1975 however subject to the condition that they have been granted BIS certification in terms of amendment in Customs Tariff Act, 1975 as per 3rd Schedule (Sr. No. 43(vi)) read with section 98 of Finance Act, 2022.

(MILIND KAVATKAR)
MEMBER (SGST)

(AMIT KUMAR MISHRA)
MEMBER (CGST)



Place: Ahmedabad

Date: 12 /06/2023