

GUJARAT AUTHORITY FOR ADVANCE RULING,
GOODS AND SERVICES TAX,
A/5, RAJYA KAR BHAVAN, ASHRAM ROAD,
AHMEDABAD – 380 009.



ADVANCE RULING NO. GUJ/GAAR/R/23/2020
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2018/AR/36)

Date: 02.07.2020

Name and address of the applicant	:	M/s. Novozymes South Asia pvt.ltd., Taluka-Halol, Panchmahal, Gujarat.
GSTIN of the applicant	:	24AAACN7030Q1ZA
Date of application	:	13.07.2018
Clause(s) of Section 97(2) of CGST / GGST Act, 2017, under which the question(s) raised.	:	(a)Classification of any goods or services or both.
Date of Personal Hearing	:	11.06.2020 (Through video Conferencing)
Present for the applicant	:	Shri Jayaram Hiregange

B R I E F F A C T S

The applicant vide their application for Advance Ruling has submitted that they are engaged in the manufacture and taxable supply of biofertilisers namely RhizoMyx and Rhyizomyco. They have stated that mycorrhiza & endomycorrhiza are active ingredients in these products, the other items being humic acids, sea water kelp extracts etc. are inert materials; that as per Section 2(aa) of the Fertiliser (Control) Order, 1985, Biofertiliser is defined as below:

“(aa). Biofertiliser means the product containing carrier based (solid or liquid) living microorganisms which are agriculturally useful in terms of nitrogen fixation, phosphorus solubilisation or nutrient mobilization, to increase the productivity of the soil and/or crop/”.

2. The applicant has further stated that mycorrhiza/endomycorrhiza are naturally available microorganisms which belongs to fungus group and these microorganisms are not free living but lives in symbiotic association with the plant root; that more than 90% of the living plants are naturally colonized by Mycorrhiza; that these organisms help in mineral nutrient absorption, moisture absorption etc; that the product when applied, would germinate to attach itself to the roots of the plant and would effectively add a secondary root system to enhance the water and nutrient absorption capacity of the plant, hence based on the Fertiliser (control) Order 1985, the products are treated as biofertilizers; that the goods are rightly classifiable under Chapter 3103 which covers bio fertilizers. They have reproduced the said entry in Customs Tariff as under:

3101 ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILISERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE PRODUCTS

3101 00 - Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products :

3101 00 10 --- Guano

---- Other :

3101 00 91 ---- Animal dung

3101 00 92 ---- Animal excreta

3101 00 99 ---- Other

The applicant submits that the product under discussion is not a chemical product but is comprised of live spores and propagules of endomycorrhizal fungus; that inert materials like humic acid etc. are manures in general sense and therefore merit classification under Chapter 3101.

The applicant has described the General Notes applicable to HSN 31 as below:

“this chapter covers most products in general use as natural or artificial fertilisers. On the other hand, the Chapter does not cover products which improve rather than fertilise the soil such as :

(a) Lime (heading 25.22)

(b) Marl and leaf mould (whether or not naturally containing small quantities of the fertilising elements like nitrogen, phosphorus or potassium) (heading 25.30).

(c) Peat (heading 27.03).

This Chapter also excludes micronutrient preparations which are applied to seeds, to foliage or to soil to assist in seed germination and plant growth. They may contain small amounts of the fertilising elements nitrogen, phosphorus and potassium, but not as essential constituents (e.g. heading 38.24).

It also excludes prepared plant growing media such as potting soils, based on peat or mixtures of sand or of peat and clay (heading 27.03) and mixtures of earth, sand, clay etc. (heading 38.24). All these products may contain small quantities of the fertilising elements nitrogen, phosphorous or potassium.”

3. The applicant has submitted that HSN notes clarifies that chapter 3101 inter alia covers compost consisting of rotted waste vegetable and other matter where decay has been accelerated or controlled by treatment with lime, etc; that the humic acid which is an ingredient of the product is complex organic acid by decomposition of dead vegetable matter; that in common parlance, it can be called as compost; that mycorrhizza which is an active ingredient contains live animals and therefore the products in question are classifiable as other fertilisers of heading 3101 (Sr.No.182 of Sch-I to the GST rate schedule); that Rajasthan Advance Ruling authority vide its order bearing no.RAJ/AAR/2018-19/04 dated 16.05.2018 has dealt with a similar product and has given a ruling that Bio fertilizer is a substance which contains living micro-organisms which when applied to the seed, plant surfaces or soil colonizes the rhizosphere or the interior of the plant and promote growth by increasing the supply or availability of primary nutrients to the host plant; Bio-fertilizers add nutrients through the natural processes of nitrogen fixation, solubilising phosphorus and stimulating plant growth through the synthesis of growth-promoting substances; that the authority has held that Bio Fertilizer are covered under Chapter 3101 and falls under Sr.No.182 of Schedule-I. The applicant has submitted the end use of the bio fertilizers manufactured by them as under:

- (a) Rhizo Myx Soluble- increases nutrient and water absorption capability, improves plant disease resistance, improves stress tolerance, increases feeder route development and function.
- (b) Rhizo MYCO soluble- increased nutrient and water absorption, improved stress' tolerance, increased root volume, greater insurance for survivability of root-balled trees. The products are bio-fertilisers used for plant growth.

4. The applicant has submitted that the Hon'ble Supreme Court has upheld the decision of CESTAT in the case of Northern Minerals ltd. v/s Commissioner reported in 2001 (131) ELT.355(Tri.) in Civil Appeal Nos.4970-72 of 2002 filed by Commissioner of Central Excise against CEGAT; that the Appellate Tribunal in this case had held that 'Dhanzyme' is a biofertiliser being a plant growth promoter only, thus classifiable under Sub-heading 3101.00 of Central Excise Tariff Act, 1985 and chargeable to NIL rate of duty and not classifiable under sub-heading 3808.20 ibid as plant growth regulator.

5. The applicant have put forward the following Question on which Advance Ruling is required:

Whether the bio agricultural products i.e. RhizoMyx and Rhizomyco are classifiable under :

Chapter 3101- All goods i.e. animal or vegetable fertilisers or organic fertilisers put up in unit containers and bearing a brand name-Entry No.182 of Schedule-I of rate of GST on Goods comprising of 'List of Goods at 2.5% Rate' or

Chapter 3002-Animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; toxins, cultures of micro-organisms (excluding yeasts) and similar products-Entry 61 of Schedule-II of rate of GST on Goods, comprising of 'List of Goods at 6% Rate'

DISCUSSION & FINDINGS

6. We have considered the submissions made by the applicant in their application for advance ruling as well as the arguments/discussions made by their representative Shri Jayaram Hiragange at the time of personal hearing. We have also considered the issues involved on which Advance Ruling is sought by the applicant.

7. At the outset, we would like to state that the provisions of both the Central Goods and Services Tax Act, 2017 and the Gujarat Goods and Services Tax Act, 2017 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 GGST Act.

8. On going through the submission given by the applicant, we find that they are engaged in the manufacture and taxable supply of biofertilisers namely RhizoMyx and Rhyizomyco; that mycorrhiza & endomycorrhiza are active ingredients in these products, the other items being humic acids, sea water kelp extracts etc. are inert materials. The applicant put forward the following question on which Advance Ruling is required as under:

Whether the bio agricultural products i.e. RhizoMyx and Rhizomyco are classifiable under :

Chapter 3101- All goods i.e. animal or vegetable fertilisers or organic fertilisers put up in unit containers and bearing a brand name-Entry No.182 of Schedule-I of rate of GST on Goods comprising of 'List of Goods at 2.5% Rate' or

Chapter 3002-Animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; toxins, cultures of micro-organisms (excluding yeasts) and similar products- Entry 61 of Schedule-II of rate of GST on Goods, comprising of 'List of Goods at 6% Rate'

9. In short, we are required to decide whether the products RhizoMyx and Rhizomyco, manufactured and supplied by the applicant fall under Sub-heading 3101 or 3002. Before deciding the classification of the above products, we need to find out whether the products of the applicant i.e. Rhyzomyx and Rhyzomyco are biofertilisers as stated by the applicant. For that we are required to find out the definition of biofertilisers:

- *As per dictionary, biofertilisers are defined as a substance which contains living micro-organisms which, when applied to seeds, plant surfaces, or soil, colonize the rhizosphere or the interior of the plant and promotes growth by increasing the supply or availability of primary nutrients to the host plant.*
- *Vikaspedia defines biofertilisers as under: In nature, there are a number of useful soil micro organisms which can help plants to absorb nutrients. Their utility can be enhanced with human intervention by selecting efficient organisms, culturing them and adding them to soil directly or through seeds. The cultured micro organisms packed in some carrier material for easy application in the field are called bio-fertilisers. Thus the critical input in Biofertilisers is the microorganisms.*

As per Vikaspedia, benefits of Bio-fertilisers are as under:

Bio-fertilisers are living microorganisms of bacterial, fungal and algal origin. Their mode of action differs and can be applied alone or in combination.

- *Biofertilizers fix atmospheric nitrogen in the soil and root nodules of legume crops and make it available to the plant.*
- *They solubilise the insoluble forms of phosphates like tricalcium, iron and aluminium phosphates into available forms.*
- *They scavenge phosphate from soil layers.*
- *They produce hormones and anti metabolites which promote root growth.*
- *They decompose organic matter and help in mineralization in soil.*
- *When applied to seed or soil, biofertilizers increase the availability of nutrients and improve the yield by 10 to 25% without adversely affecting the soil and environment.*

10. As per the submission given by the applicant mycorrhiza & endomycorrhiza are active ingredients in these products, the other items being humic acids, sea water kelp extracts etc. are inert materials; that mycorrhiza/endomycorrhiza are naturally available microorganisms which belongs to fungus group and these microorganisms are not free living but lives in symbiotic association with the plant root; that more than 90% of the living plants are naturally colonized by Mycorrhiza; that these organisms help in mineral nutrient absorption, moisture absorption etc; that the product when applied, would germinate to attach itself to the roots of the plant and would

effectively add a secondary root system to enhance the water and nutrient absorption capacity of the plant, hence based on the Fertiliser (control) Order 1985, the products are treated as biofertilizers. The applicant has also submitted that the product under discussion is not a chemical product but is comprised of live spores and propagules of endomycorrhizal fungi and that inert materials like humic acid etc. are manures in general sense and therefore merit classification under Chapter 3101.

As per dictionary, definitions of mycorrhiza and Endomycorrhiza are as under:

(a) Mycorrhiza: A fungus which grows in association with the roots of a plant in a symbiotic or mildly pathogenic relationship.

(b) Endomycorrhiza: A form of mycorrhiza in which the hyphae of the fungus penetrate the root cells.

Further, brief of the details as per the brochures submitted by the applicant in respect of their products is as under:

(a) **Rhizomyco**: Rhizomyco is uniquely formulated with Novozymes proprietary blend of microbes and growth promoting substances containing eighteen species of endo and ectomycorrhizae in a soluble/injectable form to provide broad spectrum application for increased nutrient uptake and enhances root systems. It increases nutrient and water absorption, improves plant disease resistance, greatly extends the root system and improves stress tolerance. The said product is applied on Direct sown crops, transplanted crops and horticultural/tree crops as detailed below:

(i) **Application on Direct sown crops(oilseeds, cotton, melons, cucumber etc):**

First application-seed treatment:

- 5 to 10 grams per kilogram of seed.
- Apply dry product to seed followed by light wetting, proper mixing, and drying before sowing.

Second application:drenching spray, soil drenching, fertigation

- Apply approximately 15 days after sowing or first application.
- 250 grams per hectare.

(ii) **Application on Transplanted crops(rice, chilly, capsicum, onion, tomato etc.):**

First application: seeding dip.

- 10 grams per litre of water
- Dip the seeding in solution for 5 minutes before transplanting.

Second application:drenching spray, soil drenching, fertigation

- Apply approximately 15 days after sowing or first application.
- 250 grams per hectare.

(iii) **Application on Horticultural/Tree crops(fruit crops, plantation crops etc.)**

First application: soil drenching or fertigation.

- At the time of fertilizer application.
- 250 grams per hectare: 0 to 6 year old crop.
- 500 grams per hectare>6 year old crop.

Second application: soil drenching or fertigation

- 40 to 45 days after first application.
- 250 grams per hectare: 0 to 6 year old crop.
- 500 grams per hectare>6 year old crop.

(b) **Rhizomyx:** Rhizomyx consists of endomycorrhiza (VAM). Before use, water is to be added to the said product, agitated thoroughly, diluted product is to be passed through a 40 mesh (420 microns) screen and the product is to be used within 24 hours for best results. The said product is applied on Direct sown crops, transplanted crops and tree crops as under:

(i) Application on Direct sown crops(oilseeds, cotton, melons, cucumber etc):

First application-seed treatment:

- 1 to 2 grams per kilogram of seed.
- Apply dry product to seed followed by light wetting, proper mixing, and drying before sowing.

Second application:drenching spray, soil drenching, fertigation

- Apply approximately 15 days after sowing or first application(coinciding with flowering).
- 250 grams per hectare.

(ii) Application on Transplanted crops(rice, chilly, capsicum, onion, tomato etc.):

First application: seeding dip.

- 10 grams per litre of water
- Dip the seeding in solution for 5 minutes before transplanting.

Second application:drenching spray, soil drenching, fertigation

- Apply approximately 15 days after sowing or first application.
- 250 grams per hectare.

(iii) Application on Tree crops(fruit crops, plantation crops etc.)

First application: soil drenching or fertigation.

- At the time of fertilizer application.
- 250 grams per hectare: 0 to 6 year old crop.
- 500 grams per hectare>6 year old crop.

Second application: soil drenching or fertigation

- 40 to 45 days after first application.
- 250 grams per hectare: 0 to 6 year old crop.
- 500 grams per hectare>6 year old crop.

From the above details submitted by the applicant and comparing the same to the definitions and benefits of biofertilisers described in para 9 above, it can be seen that the above products manufactured and supplied by the applicant are indeed biofertilisers.

11. In order to determine the classification and tax liability on the supply of the products RhizoMyx and Rhizomyco by the applicant and to decide as to whether these products are correctly classifiable under Sub-heading no.3101 or 3002 as requested by the applicant, we will be required to refer to the Notification No.01/2017-Central Tax (Rate) dated 28.06.2017 containing the sub-headings as well as the rates of Central Tax GST applicable to various goods which are covered under 6 schedules as under:

- (i) 2.5 per cent. in respect of goods specified in Schedule I,
- (ii) 6 per cent. in respect of goods specified in Schedule II,
- (iii) 9 per cent. in respect of goods specified in Schedule III,
- (iv) 14 per cent. in respect of goods specified in Schedule IV,
- (v) 1.5 per cent. in respect of goods specified in Schedule V, and
- (vi) 0.125 per cent. in respect of goods specified in Schedule VI

Further, Explanation (iii) and (iv) of the said Notification reads as under:

(iii) “Tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(iv) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

12. First of all, we are required to find out whether the products manufactured by the applicant fall under the Sub-heading 3101 or otherwise. Sub-heading No:3101 which falls under the Chapter-31 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), reads as under:

3101 ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILISERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE PRODUCTS

3101 00 - Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products :

3101 00 10 --- Guano

---- Other :

3101 00 91 ---- Animal dung

3101 00 92 ---- Animal excreta

3101 00 99 ---- Other

13. On going through the entry of the above product in the Notification No.01/2017-Central Tax(Rate) dated 28.06.2017(hereinafter referred to as the said notification), we find that the same appears at entry No.182 of Schedule-I (on which the effective of GST is 5%(2.5% SGST + 2.5% CGST) which reads as under:

S.No.	Chapter/Heading/ Subheading / Tariff item	Description of goods
182	3101	All goods i.e. animal or vegetable fertilisers or organic fertilisers put up in unit containers and bearing a brand name

Thus as per Notification No.01/2017-Central Tax (Rate) dated 28.06.2017, the above sub-heading covers animal fertilisers or vegetable fertilisers or organic fertilisers. For the purpose of clarity, we will have to refer to the definitions of animal fertilisers, organic fertilisers and organic fertilisers. As per dictionary, Animal fertilisers and organic fertilisers are defined as under:

- (i) Animal fertiliser: Gardeners use the word manure to mean a fertilizer made from animal waste. When you spread manure on your vegetable garden, you're feeding the soil and plants with nutrients that

- (ii) encourage growth. The manure itself might be, for example, a combination of cow dung and straw, or slightly decomposed chicken waste.
- (iii) Organic fertilizers are fertilizers derived from animal matter, animal excreta (manure), human excreta and vegetable matter (e.g. compost and crop residues). Naturally occurring organic fertilizers include animal wastes from meat processing, peat, manure, slurry, and guano.

Since the definition of vegetable fertilisers is not available anywhere, hence it would have to be construed in generic terms. In generic terms, vegetable fertilisers would be the fertilizers derived from vegetable matter like compost and crop residues.

As per the submission of the applicant, their products i.e. Rhyzomyx and Rhyzomico are biofertilisers. The definition of biofertilisers is as under:

Biofertiliser: A biofertiliser is a substance which contains living micro-organisms which, when applied to seeds, plant surfaces, or soil, colonize the rhizosphere or the interior of the plant and promotes growth by increasing the supply or availability of primary nutrients to the host plant.

Vikaspedia defines biofertilisers as under: In nature, there are a number of useful soil micro organisms which can help plants to absorb nutrients. Their utility can be enhanced with human intervention by selecting efficient organisms, culturing them and adding them to soil directly or through seeds. The cultured micro organisms packed in some carrier material for easy application in the field are called bio-fertilisers. Thus the critical input in Biofertilisers is the microorganisms

As can be seen from the above definitions, animal fertilizers and organic fertilizers are similar in definition whereas vegetable fertilizers are those obtained from vegetable matter like compost and crop residues. Further, these fertilizers are mixed directly in the soil and can improve the soil structure (aggregation) so that the soil holds more nutrients and water, and therefore becomes more fertile. However, biofertiliser consists of living micro-organisms which, when applied to seeds, plant surfaces, or soil, colonize the rhizosphere or the interior of the plant and promotes growth by increasing the supply or availability of primary nutrients to the host plant. Besides, as per Vikaspedia, biofertilizers are produced by culturing of microorganisms and that such cultured micro organisms are packed in some carrier material for easy application in the field. Thus on comparing the definition as well as the uses of Biofertilizers vis-a-vis Animal fertilizer/organic fertilizer/vegetable fertilizer, it can be seen that Biofertilisers are completely distinct in nature and use to these fertilisers. In view of these facts, we come to the conclusion that biofertilisers are not covered under the Sub-heading 3101 of the First Schedule to the Customs Tariff Act, 1975(15 of 1975).

14. Now, since biofertilizers are not covered under Sub-heading 3101, we need to find out whether the same is covered under sub-heading 3002 of the First Schedule to the Customs Tariff Act, 1975(51 of 1975). Sub-heading 3002 reads as under:

3002 HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC,PROPHYLACTIC OR DIAGNOSTIC USES;ANTISERA, OTHER BLOOD FRACTIONS AND IMMUNOLOGICAL PRODUCTS,WHETHER OR

NOT MODIFIED OR OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES, TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS ;

3002 10 - Antisera, other blood fractions and immunological products, whether or not modified

or obtained by means of biotechnological processes:

--- Antisera;

- 3002 10 11 ---- For diphtheria
- 3002 10 12 ---- For tetanus
- 3002 10 13 ---- For rabies
- 3002 10 14 ---- For snake venom
- 3002 10 19 ---- Other
- 3002 10 20 --- Hemoglobin blood globulins and serum globulins

--- Other :

- 3002 10 91 ---- Of human origin
- 3002 10 99 ---- Other
- 3002 20 - Vaccines for human medicine :

--- Single vaccines :

- 3002 20 11 ---- For cholera and typhoid.
- 3002 20 12 ---- For hepatitis.
- 3002 20 13 ---- For tetanus.
- 3002 20 14 ---- For polio.
- 3002 20 15 ---- For tuberculosis.
- 3002 20 16 ---- For rabies.
- 3002 20 17 ---- For Japanese encephalitis.
- 3002 20 18 ---- For whooping cough (pertusis).
- 3002 20 19 ---- Other

--- Mixed vaccines :

- 3002 20 21 ---- For diphtheria, pertusis and tetanus (DPT).
- 3002 20 22 ---- For diphtheria and tetanus (DT).
- 3002 20 23 ---- For measles, mumps and rubella (MMR).

3002 20 24 ---- For typhoid-paratyphoid (TAB) or typhoid paratyphoid-cholera (TABC)

3002 20 29 ---- Other.

3002 30 00 - Vaccines for veterinary medicine.

3002 90 - Other :

- 3002 90 10 --- Human blood.
- 3002 90 20 --- Animal blood prepared for therapeutic, prophylactic or diagnostic uses
- 3002 90 30 --- Cultures of micro-organisms (excluding yeast).
- 3002 90 40 --- Toxins.
- 3002 90 90 --- Other

15. On going through the entry of the above product in the Notification No.01/2017-Central Tax(Rate) dated 28.06.2017(hereinafter referred to as the said notification), we find that the same appears at entry No.61 of Schedule-II(on which the effective of GST is 12%(6% SGST + 6% CGST) which reads as under:

S.No.	Chapter/Heading/ Subheading / Tariff item	Description of goods
61	3002	Animal blood prepared for therapeutic,

		prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; toxins, cultures of micro-organisms (excluding yeasts) and similar products
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On going through the column (3) of above entry, the entire portion of the description of goods except '**cultures of micro-organisms (excluding yeasts)**' pertains to the medical field. On going through the said Sub-heading 3002, it is seen that '**cultures of micro-organisms (excluding yeasts)**' appears at Tariff entry No.30029030 of the First Schedule of the Customs Tariff Act, 1975 (51 of 1975). Further as per Vikaspedia, bio fertilizers are produced by culturing of microorganisms and that such cultured micro organisms packed in some carrier material for easy application in the field are called bio fertilisers. Thus, it can be seen that bio-fertilizers are produced by culturing of micro-organisms which is covered by the entry 'cultures of micro-organisms(excluding yeast) which falls under Sub-heading No.30029030. In view of the above, looking to the process of manufacture/ production of biofertilizers, it can be concluded that the biofertilizers namely Rhyxomyx and Rhyxomyco manufactured and supplied by the applicant are classifiable under Tariff item No.30029030 of the First Schedule to the Customs Tariff Act, 1975(51 of 1975).

16. In view of the discussions as detailed above, we rule as under –

R U L I N G

The products 'Rhyzomyx' and 'Rhyzomyco' manufactured and supplied by M/s. Novozymes South Asia pvt. ltd., is covered under Entry Sr.No.61 of Schedule-II of Notification No.1/2017-Central Tax (Rate) dated 28.06.2017 of the CGST Act, 2017 on which rate of GST chargeable is 12% (6% SGST +6% CGST).

(SANJAY SAXENA)

(MOHIT AGRAWAL)

MEMBER

MEMBER

Place: Ahmedabad

Date: 02.07.2020.