THE AUTHORITY FOR ADVANCE RULING
IN KARNATAKA
GOODS AND SERVICES TAX
VANIJYA THERIGE KARYALAYA, KALIDASA ROAD
GANDHINAGAR, BENGALURU – 560 009

Advance Ruling No. KAR ADRG 05/2021
Dated : 29-01-2021

Present:

1. Dr. M.P.Ravi Prasad
   Additional Commissioner of Commercial Taxes . . . . Member (State Tax)

2. Sri.Mashhood Ur Rehman Farooqui,
   Joint Commissioner of Central Taxes . . . . Member (Central Tax)

1.	Name and address of the Applicant	M/s. Vevaan Ventures, # 399, Second Floor, "White Gold", 24th Cross, Banashankari II Stage, Bangalore-560 070.
2.	GSTIN or User ID	292000000377ARU (Unregistered)
3.	Date of filing of Form GST ARA-01	19-05-2020
4.	Represented by	Sri Sukruth N Segu and Sri AshrayHosakote Chartered Accountants
5	Jurisdictional Authority – Centre	Bangalore West GST Commissionerate
6	Jurisdictional Authority – State	LGSTO-120, Bengaluru
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged fee of Rs.5,000-00 under CGST Act and Rs.5,000-00 under SGST Act vide CIN. ORBC20052900050521 dated13-05-2020

ORDER UNDER SECTION 98(4) OF CENTRAL GOODS AND SERVICES TAX ACT, 2017 AND UNDER SECTION 98(4) OF KARNATAKA GOODS AND SERVICES TAX ACT, 2017

1. M/s.Vevaan Ventures, No. 399, Second Floor, "White Gold", 24th Cross, Banashankari II Stage, Bengaluru-560 070having User-ID(292000000377ARU), have filed an application for Advance Ruling under Section 97 of CGST Act,2017, read with Rule 104 of the CGST Rules and Section 97 of the KGST Act, 2017 read with Rule 104 of KGST Rules 2017, in FORM GST ARA-01 discharging the fee of Rs.5,000/- each under the CGST Act and the KGST Act.

2. The applicant has not obtained registration under the GST Act, 2017. The principal object of the firm is to carry out clinical research activities in India to determine the safety and effectiveness (efficacy) of medications, devices, diagnostic products and treatment regimens intended for human use.

3. The applicant has sought advance ruling in respect of the following question:

a. What will be the SAC applicable to the activities undertaken by M/s Vevaan Ventures?
b. Whether the exemption given under Notification No. 9/2017- Integrated Tax (Rate) dated 28.06.2017 is applicable to the applicant?
c. Whether the applicant can avail input tax credit of tax paid or deemed to have been paid?
d. Whether the applicant is liable to pay tax on outward services, if yes, at what rate?
e. Whether the applicant is required to be registered under the Act?

3. **Admissibility of the application**: The application is in relation to the classification of goods and rate of tax applicable to the supplies made, the eligibility of input tax credit and also on the liability to register under the GST Act and the same is verified and found admissible and hence admitted.

4. The applicant furnishes some facts relevant to the issue:

4.1 M/s Vevaan Ventures is a Partnership Firm having its registered office in Bengaluru. The firm has not obtained registration under the GST Acts. The principal object of the firm as amended by supplementary deed dated 05.05.2020 is to carry out clinical research activities in India to determine the safety and effectiveness (efficacy) of medications, devices, diagnostic products and treatment regimens intended for human use.

4.2 Imperial College, London, a foreign institution, wanting to carry out a major multi-centre study in India to reduce brain injury and epilepsy in babies – The PREVENT (Prevention of Epilepsy by Reducing Neonatal Encephalopathy) has identified the applicant to conduct and facilitate the said research related activity in India.

4.3 The study will be conducted in several public sector hospitals in India, over a 4 year period. The research study will be co-ordinated through the applicant and proposed payments to the applicant, during the financial year 2020-21, would be approximately to the tune of £ 4,80,000. A brief summary related to the research work is brought down as under:

4.4 Brief Background related to research as provided by the applicant is as under:

4.4.1 Epilepsy is a condition where individuals are prone to recurrent epileptic seizures; which means a change in the electrical activity of the brain resulting in a change in behavior or movement. Epilepsy is a symptom of the condition of which there are many different causes, including brain injury occurring around the time of birth. Research Study will be conducted to examine if epilepsy caused by birth related brain injury in Indian public sector hospitals can be prevented by pragmatic care bundle for improving the intra-partum care.

4.4.2 The applicant hypothesizes that epilepsy from perinatal brain injury can be reduced by the use of a pragmatic, evidenced based and generalizable intrapartum care bundle that involves birth companions, intelligent fetal heart rate monitoring, an e-partogram and brain oriented neonatal resuscitation, in Indian Public Sector Hospitals. It is unlikely that any one single intrapartum intervention could make a significant difference to the prevention of epilepsy in LMICs. Hence, the applicant will use a care bundle approach combining key elements (interventions) that have been shown to reduce perinatal brain injury in randomized controlled trials and/or have a very strong scientific basis. Using a care bundle approach, when individual elements are executed simultaneously and consistently, substantial improvements in outcomes occur.

4.4.3 Regarding the role of the applicant, the applicant states that they will be responsible for identification of research sites in India and on boarding of research staff comprising of Doctors, Nurses and other support staff to conduct its study. Alongside, the applicant would be responsible for purchase of the necessary medical equipment and do such other activities for carrying out the said medical research. The applicant would share updates with regards to the stages & findings of research study and shall raise periodic invoices towards the conduct of research study as agreed between the parties vide Clinical Trial Agreement and the same shall be made good in accordance with terms of the said agreement.

4.4.4 Regarding the role of Imperial College London, the applicant states that Imperial College London (legally Imperial College of Science, Technology and Medicine) is a public research university located in London. Imperial College was established in 1907 in London's scientific and cultural heartland in South Kensington, as a merger of the Royal College of Science, the City and Guilds College and the Royal School of Mines. Imperial College London consistently achieves one of the highest rankings nationally and internationally, as listed in the Times Higher QS World University Rankings in the top 10 Universities in the world. It is a registered charity in the UK. The Imperial College embodies and delivers world class scholarship, education and research in science, engineering and medicine, with particular regard to their application in industry, commerce and healthcare. It foster interdisciplinary working internally and collaborate widely externally. The Imperial College London, would act as the sponsor for the project.

5. The applicant is of the view that the services provided by him would qualify as Healthcare services provided by a Clinical Establishment for the reasons as enumerated below:

5.1. The services provided would be classifiable as Healthcare Services provided by a Clinical Establishment and hence, exempt vide Notification No. 9/2017-Integrated Tax (Rate) dated 28.06.2017.

5.2 The Notification No. 9/2017- Integrated Tax (Rate) dated 28.06.2017 specifies at vide entry no 77*"Healthcare Services by a Clinical Establishment or Authorized Medical Practitioner or Para medics"*are exempt from Goods and Services Tax.

5.3 As per the said notification, meaning of clinical establishment is: –

"Clinical establishment means a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognized system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases";

5.4 Accordingly, the applicant is of the opinion that he is squarely covered by the said Notification since it is an institution established as an independent entity to carry out diagnostic or investigative service of diseases and the services provided by the entity is exempt from the levy of GST and also is not required to get itself registered in accordance with the provisions of Sec 23 of the CGST Act, 2017.

5.5. Further the term "Healthcare services" has been defined as:

"Health care services" means any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognized system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma.

5.6 The applicant stated that the proposed research program shall be carried out to conduct in-depth studies on pregnant women in India and examine if "Epilepsy" caused by brain related injury occurring at the time of childbirth can be prevented. Accordingly, the research study aims to diagnose certain abnormalities caused during childbirth and thus the services provided by the entity squarely fall under the purview of the term health care services as defined supra.

VIRTUAL HEARING: / PROCEEDINGS HELD ON 08-10-2020

6. Sri Sukruth N Segu and Sri AshrayHosakote Chartered Accountants and Duly Authorized Representatives alongwith the applicant appeared for virtual hearing proceedings on 8th October 2020 before this authority and they reiterated the contentions made in the application and also explained the process in detail.

FINDINGS & DISCUSSION

7. At the outset we would like to make it clear that the provisions of CGST, Act 2017 and SGST, Act 2017 are in *pari-materia* and have the same provisions in like matter and differ from each other only on a few specific provisions. Therefore, unless a mention is particularly made to such dissimilar provisions, a reference to the CGST Act would also mean reference to the corresponding similar provisions in the KGST Act.

8. We have considered the submissions made by the applicant in their application for advance ruling as well as the submissions made by applicant and his authorized representatives during the hearing. We also considered the issue involved on which advance ruling is sought by the applicant, relevant factsand the applicant's interpretation of law.

9. The applicant states that the sponsors of this research are of the opinion that approximately a million babies sustain birth asphyxia related brain injury in India and many of these babies would develop epilepsy later. They hypothesize that by reducing birth asphyxia, the future epilepsy could be prevented. The biggest reason for birth asphyxia related brain injury in Government Hospitals in India is poor medical care during delivery of women. The Medical and para-medical personnel in these hospitals are over-burdened and do not have appropriate monitoring techniques for early detection of foetal compromise that would lead to a brain injury.

10. The applicants, as a part of this study, are examining whether the following three simple interventions, i.e.

(a) by allowing trained birth companions (mother or a relative) to be present with the women during labour;

(b) by using a special doppler device to monitor fetal heart rate during labour; and

(c) by using a Tablet computer at the bed-side for hourly recording of the status of the woman and foetus;

would reduce birth asphyxia related brain injury in the infants. In the first year, they would collect the baseline data to understand how many babies get brain injury and consequently become epileptic, and in the second year, they would introduce the care bundle services and see whether the brain injury and consequent epilepsy is reduced.

11. The study undertaken by the applicant is being conducted in three Government Medical Colleges in Calicut, Bengaluru and Hubballi and is in partnership with the National Health Mission of the Government of India. It has been approved by all relevant ethics committees and the Indian Council of Medical Research. The Study is funded by the UK Government (National Institute for Health Research) at the request of WHO, for reducing epilepsy in India. It is sponsored by Imperial College, London and is entirely for non-profit and for the benefit of the poor people in India. If the study shows the care bundle intervention is effective, then it would form the basis for Health Policy in India.

12. Regarding the role of the applicant, the applicant is infact doing the entire research in India, i.e. identifying the hospitals that are to be the research sites, on-boarding of the research staff, namely Doctors, Nurses and other support staff to use the intervention methods. The applicant is undertaking the activities for updation of the knowledge of the medical staff by conducting conclaves, meetings, symposiums, gatherings amongst others. Later on the applicant would provide the tablets and devices which are used in the research studies to the trained personnel and collect the data.

13. The applicant would be purchasing necessary equipments used in the research and do such other activities for carrying out the research. This includes purchase of Dopplers, scanning devices, printers, hand-held tablets, computers, consumables required for day to day operations like PPE Kits, Gloves etc. and also services like collection of samples from patients, getting it processed at laboratories for results, and also engaging the services of various agencies, who are specialised in storage of medical samples and data, to store the samples over a period of time.

14. The applicant would be responsible for sharing the data and updates regarding the stages and findings of the research study with the sponsor, i.e. Imperial College, London. The applicant would raise periodic invoices towards the conduct of research study as agreed between the parties vide Clinical Trial Agreement and the same shall be made goods in accordance with the terms of the agreement.

15. The applicant is hiring consultants and on examination of one such agreement entered by the applicant with the consultant, it is seen that the key responsibilities of the consultant are as under:

a. Regarding Research

i. takes lead in the setting up, co-ordination and management of the project

ii. to identify and help recruit patients (babies born with brain injury) eligible to enter the research study

iii. Ensure accurate completion of case report forms and entry into the research databases

iv. Demonstrate a detailed knowledge and understanding of different research designs and methodologies and the regulatory and legal frameworks related to clinical research study
v. Understanding the matters relating to research ethics and governance and ensure adherence to protocols
vi. To be responsible for forwarding trial data in a timely manner to the trial co-ordinating centre
vii. Participate in the collection of audit data as required. Identify areas where local audit is needed, conduct the audit and analyse the data with support.

b. Regarding Clinical part, the principal works amongst others, are
i. to co-ordinate the case of the case load of clinical trial patients
ii. to co-ordinate and work with all members of the teams
iii. to recruit new patients for study
iv. to ensure research specific investigations are undertakes as per the protocol
v. to provide ongoing information, education and support to patients and their significant others regarding clinical studies
vi. to maintain accurate documentation of patient events in medical notes
vii. to co-ordinate MRI scans and EEG of babies
viii. to collect and store blood and other tissue samples from babies recruited into various research projects, as directed by the principal investigator

16. The applicant is also entering into tripartite agreement with the principal investigator and the sponsor. The Chief Investigator is at the Sponsor and the project shall be performed by and under the direction and supervision of the Chief Investigator

16.1 As per the agreement, the scope of work for the applicant is as under
a) Enter into agreements/ contracts with the trial sites identified by the sponsor for enabling the conduct of research study
Provide medical and co-investigators.
b) equipment and other related apparatus to enable the conduct of the research
c) Engage a team of research staff for managing and assisting principal investigator in all aspects of the study related research work, including EEG and MRI of the recruited infants
d) Ensure that the trial shall be conducted under safe conditions
e) Undertake follow up assessments of the babies recruited to the study
f) Monitor the research activity and provide summary report to the sponsor at frequent intervals
g) Enter into contracts and agreements for the conduct of research
h) Allow participation of the investigators and when appropriate/ needed

also trial nurses in Investigator Meetings and other education arranged by the Sponsor

i) Ensure that the investigators are familiar with the details of the protocol and other liabilities and responsibilities defined in this agreement, and that investigators are committed to act accordingly

j) Ensure that the subjects are not simultaneously involved in any other clinical trials and that they are not subjects to any investigations differing from the trial protocol; and

k) Allow monitoring and auditing at the trial site to be conducted by the sponsor, as well as domestic and foreign regulatory authorities, and if necessary, to assist in the executing, thereof.

16.2 The scope of work of the sponsor, i.e. the Imperial College, London, as per the agreement is

a) Provide the institution with the data and documents needed for conducting the trial and guaranteeing the safety of the subjects

b) Ensure necessary training and orientation of the investigators and other personnel of the institution involved in the trial in order to conduct the trial in accordance with the protocol

c) Ensure that the trial is covered by a pharmaceutical injuries insurance policy, from which possible damages caused by the investigational procedures are compensated to the trial subjects in accordance with insurance conditions

d) Release payments at periodic intervals upon requisition/ invoice raised by the institution after following the due proceed of checks and balances thereon

e) Inform the institution of the completion of the trial

16.3 The scope of work of the Principal Investigator, as per the agreement is-

a) Follow the procedures regarding the conduct of the trial set forth in the protocol annexed to the agreement

b) Get fully acquainted with the protocol and all information and documents provided by the sponsor concerning the research study

c) Immediately notify the sponsor and the institution of all necessary amendments to the protocol or any deviations from the protocol, which are imperative to avoid immediate danger to the subjects, and immediately execute necessary precautions for the protection of the subjects

d) Ensure that all the persons assisting in the trial, and if necessary, also others engaging in the treatment of the subjects have been properly informed of the protocol, investigational products and their obligations and duties relating to the trial

e) Immediately report to the sponsor and the institution all serious adverse events apart from the events, which according to the protocol or any other document, such as Investigator's Brochure, do not require immediate reporting, and also to follow the protocol with respect to the reporting of adverse events

f) Ensure accuracy, completeness, reliability, and timeliness of the information submitted to the sponsor on the case report forms and all required reports, including those in electronic format, and deliver the case report forms and other required reports to the sponsor.

g) Take care of the registration and notification of information necessary for the invoicing to the financial administration of the institution at agreed intervals; and

h) Act in co-operation with the sponsor and the institution relating to monitoring visits and audits

i) Ensure that all subjects have given proper written informed consent to their participation in the trial and have received sufficient information of the trial and benefits, risks, and disadvantages related thereto for giving the consent.

16.4 Regarding the compensation, invoicing and payment, it is seen in the agreement that the sponsor shall compensate only for the completed patient visits, laboratory and other investigations, pharmacy costs and other comparable costs as defined by the protocol and approved by the sponsor. Any other expenses shall not be compensated for without a separate written agreement concluded with the sponsor thereof. The sponsor shall compensate for any extra travelling costs attributable to the trial subject using public transportation and caused by his/her participation in the trial. In order to ensure the privacy of the subjects, the institution (i.e. applicant) takes care of the payments of compensations to the subjects and charges the sponsor these costs. The sponsor shall bear the costs of all necessary training, meetings, other travelling and events related to the trial.

The Institution (i.e. applicant) shall be responsible for invoicing the costs incurred by the trial from the sponsor. The costs incurred in each calendar month must be invoiced by the 15th of the succeeding month. All costs related to the trial must be invoiced from the sponsor by the end of the quarter at latest.

The investigator shall report on the progress of the trial to the financial administration of the institution (applicant) at agreed intervals for invoicing. The invoicing must be based on visits approved by the sponsor.

All payments relating to the trial, including compensation paid to the investigators and other research personnel shall be directed to the account indicated in the invoice of the institution.

16.5 Regarding the relationship between the parties, the agreement states that each party at all times are to be considered as independent contractor and transacting on principal to principal basis and shall have no authority to assume or create any obligation whatsoever express or implied, in the name of the other Party or to bind the other Party in any way or manner. Nothing in the agreement shall be deemed to constitute either party a partner, agent, joint venture or legal representative of the other party, or to create any fiduciary relationship between the parties.

16.6 It is clear from the tripartite agreement, that the applicant is entering

into contractors or agreements with the trial sits, provide equipments to enable the conduct of research, engage research staff, manage the safe conduct of research and liaise with the investigators. This clearly states that the applicant is managing the research in India and in not per-se involved in the research. It is a support activity and the principal investigators conducting the research are the actual persons doing research and providing the data to the sponsor.

17. The sample consultant agreement submitted by the applicant is examined and found that the consultant hired are rendering services to the applicant and the manner in which the consultant chooses to complete the services is in the sole discretion and control of the consultant. The consultant's obligations shall be conditioned upon receiving such information and co-operation from the applicant as may be reasonably necessary to perform the services. It is also made clear that the agreement would not constitute an employer-employee relationship and it would be the intent of the applicant and the consultant that the consultant at all times be an independent contractor. It is also made clear that the applicant would be liable to pay the consideration of the contract. The scopes of work of the consultants hired are as under:

17.1 Scope of work relating to research:

(a) takes an active lead in the setting up, co-ordination and management of the project

(b) to identify and help recruit patients (all mothers delivering at term and near term) eligible to enter the research study

(c) Ensure accurate data collection of intra-partum monitoring and entry into research databases

(d) demonstrates a detailed knowledge and understanding of different research designs and methodologies and the regulatory and legal frameworks related to clinical research study

(e) to identify and help recruit patients eligible to enter neonatal clinical trial component (babies born with brain injury)

(f) Understanding on matters relating to research ethics and governance and ensure adherence to protocols.

(g) participate in the collection of audit data as required. Identify areas where local audit is needed, conduct the audit and analyze the data with support.

17.2 Scope of work relating to clinical activity:

(a) to co-ordinate the care of his own case load of clinical trial patients

(b) to maintain good inter-personal relations

(c) to work cohesively with all members of the department team in ensuring that the very best services to patients/ participants are provided at all times

(d) to attend multidisciplinary team meetings and appropriate clinics, to scree and recruit new patients, and to act as a resource to the members of the multi-disciplinary team

(e) to ensure that research specific investigations are undertaken as required by the research protocol in order to establish eligibility and safety to enter

the study

(f) to provide ongoing information, education and support to patients (and their significant others) regarding clinical studies

(g) to maintain accurate documentation of patient events in nursing / medical notes.

(h) monitor intra-partum care and treatment to mothers and changes to treatment as required by the protocol.

(i) Record and report adverse events which occur while patient is in the clinical study to the study coordinator or Principal Investigator and relevant local personnel / regulatory authorities

(j) Work closely with other research staff (including neonatal research nurses and data entry personnel) and provide adequate support in times of need.

17.3 From the above, it is seen that the outsourced consultants by the applicant are also engaged in providing support services and not actual research activities.

18. The opinion of the applicant that their activity would be covered under "health care services" is examined and found that the term "health care services" is defined in Notification No.09/2017 – Integrated Tax (Rate) dated 28.06.2017 in clause (zg) of para 2 and the same reads as under:

"(zg) "health care services" means any services by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India

and includes services by way of transportation of the patient to and from a clinical establishment,

but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma:"

The services provided by the applicant, as explained earlier is not in connection with the diagnosis or treatment or care for illness and is related to support services for research and is covered under SAC 998599 and hence is not covered under healthcare services and thereby not covered under entry no. 74 of Notification No.12/2017- Central Tax (Rate) dated 28.06.2017.

19. On the issue, whether the transaction is an export of service, the following are noted:

19.1 Clause (6) of section 2 of the IGST Act, 2017 defines export of service as under:

"(6) "export of services" means the supply of any service when,—

(i) the supplier of service is located in India;

(ii) the recipient of service is located outside India;

(iii) the place of supply of service is outside India;

(iv) the payment for such service has been received by the supplier of service in convertible foreign exchange or in Indian Rupees where permitted by the Reserve Bank of India;; and

(v) the supplier of service and the recipient of service are not merely establishments of a distinct person in accordance with Explanation 1 in section 8;"

In the present case, the applicant is the supplier of service & is located in India and the recipient of service, i.e. the Imperial College of London, is located outside India. The payment for such service is received in convertible foreign currency and the supplier and recipient are not related persons. Hence the determination of whether the service provided by the applicant to the Imperial College London is an export of service or not is wholly dependent on the place of supply.

19.2 On the question, whether the applicant is an intermediary or not, the following are noted:

Sub-section (13) of section of the IGST Act, 2017 defines an intermediary as under:

"(13) "intermediary" means a broker, an agent or any other person, by whatever name called, who arranges or facilitates the supply of goods or services or both, or securities, between two or more persons, but does not include a person who supplies such goods or services or both or securities on his own account;"

The applicant is involved in the arranging and facilitation of the supply of research services by the principal investigator to the Imperial College London and he is not covered under the exclusion clause as he is not supplying "such" research services on his own account, therefore the applicant is covered under the definition of an "intermediary" under section 2(13) of the IGST Act, 2017.

19.3 Section 13(8)(b) of the IGST Act, 2017 specifies the place of supply in case of intermediary services as that of the location of the supplier and hence the place of supply is the location of the applicant and since this is in India, the transaction between the applicant and the Imperial College London would not be an export of services under section 2(6) of the IGST Act, 2017.

20. The activity of the applicant is squarely covered under the entry no.23(ii) of Notification No.11/2017- Central Tax (Rate) dated 28.06.2017 and is liable to tax at 9% CGST and similarly liable to tax at 9% KGST, in case the transaction is a intra-State supply.

Since the services provided by the applicant is not exempt, the applicant is eligible to claim and avail input tax credit in terms of section 16 of the CGST Act, 2017 and section 16 of the KGST Act, 2017.

21. Since the applicant is involved in intra-State supply of services, as the location of the supplier and the place of supply is the same state, the applicant is liable to register as per the terms of section 22 of the CGST Act, 2017.

22. In view of the foregoing, we rule as follows

RULING

1. The activities undertaken by the applicant is covered under SAC 998599.

2. The exemption given under Notification No.9/2017- Integrated Tax (Rate) dated 28.06.2017 is not applicable to the transactions of the applicant.

3. The applicant can avail the input tax credit of tax paid on his inward supplies to him, subject to the provisions of section 16 of the CGST Act, 2017.

4. The applicant is liable to tax on outward supplies at the rate of 9% CGST and 9% KGST.

5. Yes, the applicant is liable to be registered under section 22 of the CGST Act, 2017.

29/1/2021

(Dr.M.P.Ravi Prasad.M.P.)
Member

MEMBER
Karnataka Advance Ruling Authority
Bengaluru - 560 009

29.01.2021

(Mashhood Ur Rehman Farooqui)
Member

MEMBER
Karnataka Advance Ruling Authority
Bengaluru - 560 009

Place : Bengaluru.
Date : 29-01-2021

To,

The Applicant

Copy to :

1. The Principal Chief Commissioner of Central Tax, Bangalore Zone, Karnataka.
2. The Commissioner of Commercial Taxes, Karnataka, Bengaluru.
3. The Principal Commissioner of Central Tax, Bangalore West Commissionerate, Bengaluru.
4. The Asst. Commissioner, LGSTO-120, Bengaluru.
5. Office Folder.

Authority for Advance Ruling Karnataka, Bengaluru