

MAHARASHTRA AUTHORITY FOR ADVANCE RULING
GST Bhavan, Room No.107, 1st floor, B-Wing, Old Building, Mazgaon, Mumbai – 400010.
(Constituted under Section 96 of the Maharashtra Goods and Services Tax Act, 2017)

BEFORE THE BENCH OF

(1) Shri. Rajiv Magoo, Additional Commissioner of Central Tax, (Member)

(2) Shri. T. R. Ramnani, Joint Commissioner of State Tax, (Member)

ARN No.	AD271219026936P
GSTIN Number, if any/ User-id	27AAACY5779P1ZB
Legal Name of Applicant	M/s. GARWARE INDUSTRIES LIMITED
Registered Address/Address provided while obtaining user id	Gut No. 374 376 and 378, Aurangabad Pune Road, Waluj, Aurangabad - 431133.
Details of application	GST-ARA, Application No. 107 Dated 13.02.2020
Concerned officer	Division-I, Commissionerate-Aurangabad.
Nature of activity(s) (proposed/present) in respect of which advance ruling sought	
A	Category
B	Description (in brief)
	Factory/ Manufacturing Warehouse/Deport
	Garware Industries Limited (herein referred as GIL) having GST Registration No.27AAACY5779P1ZB for unit located at GUT No 374,376 378 Aurangabad Pune Road Waluj Aurangabad-431133 is engaged in processing and conversion of Plain Polyester Film into processed All Types of Polyester films (i.e. Dyed Film, Laminated Films, TS Films, PPF Films). GIL, an associate company of Garware Polyester Limited (herein referred as GPL), is covered by section 40A (2) (b) of the Income Tax Act, 1961.
Issue/s on which advance ruling required	
(ii)Applicability of a notification issued under the provision of the Act.	
Question(s) on which advance ruling is required	
As reproduced in para 01 of the Proceedings below.	

NO.GST-ARA- 107/2019-20/B- 73

Mumbai, dt. 11.10.2021

PROCEEDINGS

(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

The present application has been filed under Section 97 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 [hereinafter referred to as “the CGST

Act and MGST Act” respectively] by M/s. **Garware Industries Limited**, the applicant, seeking an advance ruling in respect of the following question.

Whether as per Notification no. 20/2019 dated 30/09/2019, services provided by Garware industries Limited falls under clause (id) Heading 9988.

At the outset, we would like to make it clear that the provisions of both the CGST Act and the MGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the MGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, the expression ‘GST Act’ would mean CGST Act and MGST Act.

2. FACTS AND CONTENTION – AS PER THE APPLICANT

The submissions made by Garware Industries Limited, the applicant are as under:-

- 2.1 *Garware Industries Limited (herein referred as GIL) having GST Registration No.27AAACY5779P1ZB for unit located at GUT No 374,376 378 Aurangabad Pune Road Waluj Aurangabad-431133 is engaged in processing and conversion of Plain Polyester Film into processed All Types of Polyester films (i.e. Dyed Film, Laminated Films, TS Films, PPF Films). GIL, an associate company of Garware Polyester Limited (herein referred as GPL), is covered by section 40A (2) (b) of the Income Tax Act, 1961.*
- 2.2 *GPL is a GST registered flagship company of the Garware Group and manufactures and sells all types of Polyester films like (a) Plain Films, (b) Laminated films / Sun control film manufactured from Dyed films (c) PPF Films etc.*
- 2.3 *GPL sends Plain Polyester Films along with all other required input (collectively referred to as 'inputs') to GIL for Manufacturing / converting of Plain Polyester films into Dyed/Laminated/TS Films on Job-work basis. (Using all types of Polyester Film as input) and also sends base film/TPU films for manufacturing of PPF films and TPU films as raw materials.*
- 2.4 *In terms of the proposed arrangement, GPL supplies the inputs to the Applicant. On receipt of the same, GIL undertakes processes to convert mainly:-*
- 1) Polyester Films and chemicals for manufacturing of Dyed film which is intermediate product of GPL to manufacture laminated film / Sun control Film;*
 - 2) Polyester films and chemicals for manufacturing of Thermostatic films (TS films) which is intermediate product to manufacture laminated film / Sun control Film; and*
 - 3) Polyester film, TPU and protection film for manufacture of PPF film.*
- 2.5 *In accordance with the Job Work Agreement, the title to the plain polyester film or any other inputs will vest with GPL. During the treatment/work on the Plain Polyester Films provided by*

GPL, the basic characteristics of the product are not lost. It is just a Different Commercial product.

2.6 Job work model involves following:

1. Job work will be carried out by GIL.
2. Raw materials (such as Plain films, chemicals, Dyes and solvents, and TPU etc.) will be supplied by GPL for manufacturing Dyed Film, Laminated Films, TS Films and PPF Films.
3. GPL also provide utility such as Electricity, Furnace Oil required for Job Work.
4. Freight terms: Freight, unloading and loading charges, if any, will be borne by GPL.
5. Credit terms: GPL will pay all the dues to GIL within 30 days from the invoice date.
6. GPL will depute its technical representatives at GIL plant to provide support of technical supervision during the manufacturing process to ensure quality output.

B. STATEMENT CONTAINING APPLICANT'S INTERPRETATION OF LAW AND/OR FACTS

2.7 Vide Notification No. 20/2019-C.T.-(R) dt. 30.09.2019 the Law was amended as follows:

"GST on manufacturing services on physical inputs (goods) owned by others:

(id) Services by way of job work other than specific entry: CGST @ 6%

(iv) Manufacturing services on physical inputs (goods) owned by others other than specifically specified: CGST @ 9%"

2.8 On which, Circular No. 126/45/2019-GST dt. 22/11/2019 has clarified following:

"It has been stated that the entry at item (id) under heading 9988 of Notification No. 11/2017-Central Tax (Rate) dated 28-06-2017 inserted with effect from 01-10-2019, prescribes 12% GST rate for all services by way of job work. This makes the entry at item (iv) which covers "manufacturing services on physical inputs owned by others" with GST rate of 18%, redundant."

2.9 "As Per Sec.2 (68) CGST Act, 2017, "Job work means any treatment or process undertaken by a person on goods belonging to another registered person and the expression 'job worker' shall be construed accordingly."

2.10 In view of the above, it may be seen that there is a clear demarcation between scope of the entries at item (id) and item (iv) under heading 9988 of Notification No. 11/2017-C.T.-(R) dated 28-06-2017. Entry at item (id) covers only job work services as defined in section 2(68) of CGST Act, 2017, that is, services by way of treatment or processing undertaken by a person on goods belonging to another registered person. On the other hand, the entry at item (iv) specifically excludes the services covered by entry at item (id), and therefore, covers only such

services which are carried out on physical inputs (goods) which are owned by persons other than those registered under the CGST Act.

2.11 In Job-Work as per GST following 3 conditions needs to get fulfilled:

- (i) Treatment/Process should be undertaken by a person.
- (ii) Such treatment/process should be on Goods.
- (iii) These Goods should belong to another registered person.

2.12 In addition to above, Sec. 143(1)(a) of the CGST Act, 2017 requires bringing back of inputs after completion of Job-work or otherwise, within 1 Year of their being sent out to any place of business of the Principal.

2.13 As the above conditions are satisfied "ACTIVITY UNDERTAKEN BY THE COMPANY AMOUNTS TO TREATMENT/PROCESS" and therefore it is proposed that service provided by GIL falls under the ambit of item (id) of heading 9988 of Notification No.11/2017-Central Tax (Rate) because the service falls under the definition of Job-Work u/s 2(68) of CGST Act, 2017. Hence we can charge GST on the same at 12% GST rate.

Applicant's Submission dated 23.06.2021:-

2.14 The above transaction as per Principal Notification No 11/2017- Central Tax (Rate) dated 28/06/2017 was covered under residuary Entry 26(ii) "manufacturing services on physical inputs (goods) owned by others, other than (i)" above and accordingly charged GST @ 18%. There was no specific entry.

2.15 On 30/09/2019 CBIC issued Notification No 20/2019- C.T. (Rate) which led to addition of Entry at Item (id) "Services by way of Job Work other than (i), (ia), (ib) and (ic)" Applicable GST Rate 12% and Entry at item (iv) got amended as "Manufacturing services on physical input (goods) owned other than (1)(ia),(ib),(ic),(id),(ii), (iia) and (iii) above" Applicable GST Rate 18% .

2.16 It has led to overlap between entry 26(id) and 26(iv) and therefore there arises a doubt in classification, for which subject application is filed.

In our view the above process gets covered under the definition of "Job Work" which means **"any Treatment or process undertaken by a person on goods belonging to another registered person"**.

2.17 Looking at the above definition it is clear that, for a transaction to be Job Work three conditions should be satisfied

- a) Treatment/Process should be undertaken by a person;
- b) Such Treatment/process should be on Goods; and

c) These Goods should belong to another registered person.

- 2.18 As the above conditions are satisfied it can be said the process is a Job Work Transaction. On combined reading of Entry (id) and Entry (iv) it was clear that both entry will cover situation where the manufacturing services is by way of Job Work or other than Job Work respectively.
- 2.19 To Clarify the above situation CBIC issued Circular No 126/45/2019-GST dt 22/11/2019. It has been stated that the entry at item (id) under heading 9988 of Notification No. 11/2017-Central Tax (Rate) dated 28-06-2017 inserted with effect from 01-10-2019, prescribes 12% GST rate for all services by way of job work. This makes the entry at item (iv) which covers "manufacturing services on physical inputs owned by others" with GST rate of 18%, redundant.
- 2.20 However it may be seen that there is a clear demarcation between scope of the entries at item (id) and item (iv) under heading 9988 of Notification No. 11/2017- C.T.-(R) dated 28-06-2017. Entry at item (id) covers only job work services as defined in section 2 (68) of CGST Act, 2017, that is, services by way of treatment or processing undertaken by a person on goods belonging to another **registered person**. On the other hand, the entry at item (iv) specifically excludes the services covered by entry at item (id), and therefore, covers only such services which are carried out on physical inputs (goods) which are owned by persons other than those registered under the CGST Act.
- 2.21 In the present case, GPL is a **registered person** under GST Act. Thus looking at the stated Clarification our transaction fall under Entry as item (id) of Notification No 11/2017 - Central Tax (Rate) Dated 28/06/2017 which reads as "Services by Job Work other than (i) (ia) (ib) and (ic) above. Therefore rate of GST Applicable shall by 12 percent on the services by way of Job work by GIL to Garware Polyester Limited.

03. CONTENTION – AS PER THE CONCERNED OFFICER:

Officer Submissions dated 29.01.2021:-

- 3.1 M/s. Garware Industries Limited, the applicant, has provided services by way of Job-work to M/s. Garware Polyester Limited (GPL). GPL sends plain polyester films along with all other required inputs and applicant, after processing of Plain Polyester film and conversion into processed polyester films of all types (i.e. Dyed Films, Laminated Films, TS Films and PPF Films) and waste material returns back the said goods.
- 3.2 As per Circular No.126/45/2019-GST dated 22.11.2019 is as under:
1. The entry at item (id) under heading 9988 of Notification No.11/2017-C.T.-(R) dated 28.06.2017 inserted with effect from 01.10.2019, prescribes 12% GST rate for all services of Job-work.

2. The entry at item (iv) which covers "manufacturing services on physical inputs owned by others" rate of 18%, is redundant.
3. The entries at items (id) & (iv) under heading 9988 read as under :

3	4	5
(id) Services by way of Job work other than (i), (ia), (ib) and (ic) above;	6	-
(iv) Manufacturing service on physical inputs (goods) owned by others, other than (i), (ia), (ib), (ic), (id), (ii), (iia) and (iii) above	9	-

3.3 In view of the above, it is observed that w.e.f. 01.10.2019 if the process of job work amounts to manufacture, rate of tax is 18% and if the job-work process does not amounts to manufacture, rate of GST 12%. As per Circular No.126/45/2019-GST dated 22.11.2019 the applicant is defined that their job work in which category i.e. entries at item (id) and item (iv) under 9988 of Notification No.11/2017-Central Tax (Rate) dated 28.06.2017 but they have not proved or submitted any documentary proof of their job-work covered under category of (id) under 9988 with GST rate of 12%.

3.4 As per GST Certificate No.27AAACY5779P1ZB the Taxpayer is registered under HSN No.39206290 and 39206929 but the taxpayer is not registered for the specific services which was shown by the taxpayer in the GST Registration in ARA-01.

3.5 In view of the above, the taxpayer's request could not be considered and may be rejected.

Officer Submission dated 21.06.2021:-

3.6 In this context, it is submitted that

- 1) Applicant has made the subject application, on the matter that they have provided the services by way of Job-work to GPL. GPL sends plain polyester films along with all other required inputs to applicant who, after processing of Plain Polyester film and converted them to process and waste material return back. Applicant proposes that service provided by it falls under the ambit of item (id) of heading 9988 of Notification No. 11/2017- Central Tax (Rate) because the service falls under the definition of job-work u/s 2(68) of CGST Act, 2017, hence they can charge GST on the same at 12% GST rate.
- 2) Annexure-1 statement of relevant facts of the application states that "M/s. Garware Polyester Limited sends Plain Polyester Films along with all other required input to Garware Industries Limited for manufacturing/converting of Plain Polyester film into Dyed//Laminated/TS Films on job-work basis. (Using all types of Polyester Film as input) and also sends base film/TPU film for manufacturing of PPF films and TPU films as raw materials.

- 3) Circular No.126/45/2019-GST dated 22.11.2019 clarified on the scope of the notification entry at item (id), related to job work, under heading 9988 of notification no. 11/2017- C.T. (Rate) dated 28.06.2017 inserted w.e.f. 01.10.2019 . The clarification is as under :

3	4	5
(id) Services by way of Job work other than (i), (ia), (ib) and (ic) above;	6	-
(iv) Manufacturing service on physical inputs (goods) owned by others, other than (i), (ia), (ib), (ic), (id), (ii), (iia) and (iii) above	9	-

4. Entry at item (id) under heading 9988 of Notification No.11/2017-C.T.(R) dt 28.06.2017 inserted with effect from 01.10.2019, prescribes 12% GST rate for all services of Job-work.

5. The entry at item (iv) which covers “manufacturing services on physical inputs owned by others” rate of 18%, redundant.

3.7 In view of the above, it is observed that w.e.f. 01.10.2019, if the job work process amounts to manufacture, rate of tax is 18% and if the job-work process does not amounts to manufacture, rate of GST 12%.

3.8 Section 2(68) of CGST Act, 2017 defines job work as “Job work ‘means any treatment or process undertaken by a person on goods belonging to another registered person and the expression ‘job worker’ shall be construed accordingly.”

3.9 As per Circular No.126/45/2019-GST dated 22.11.2019, applicant is claiming that their job work falls under entry (id) and they attract GST rate of 12% under 9988 of Notification No. 11/2017-C.T.(R) dated 28.06.2017; but they have not submitted any documentary proof of their job-work covered under category of (id) under 9988 with GST rate of 12%. It is pertinent to note that the goods are sent by GPL to GIL for manufacturing process and not for service process.

3.10 In view of the above, the applicant's application for advance ruling may be rejected and benefit of Circular No.126/45/2019-GST dated 22.11.2019 may not be extended to them.

04. HEARING

4.1 Preliminary Online e-hearing was held on 28.05.2021. The applicant was represented by Shri. M.M. Lele, (General Manager, Accounts) & Authorized Representative Shri. Tushar Parikh (C.A). Jurisdictional officer Shri Deepak Gangurde, Asstt. Commissioner CGST, Division-I, Commissionerate-Aurangabad, Rural Division was also present. The Authorized Representatives made oral submission with respect to admission of their application.

- 4.2 Final Online e-hearing was held on 22.06.2021. The applicant was represented by Shri. M. M. Lele, (General Manager, Accounts) and Authorized Representative Shri. Tushar Parikh (C.A). Jurisdictional officer Shri. Deepak Gangurde, Asst. Commissioner CGST, Division-I, Commissionerate-Aurangabad, Rural Division was also present. The Authorized Representatives made oral and written submission. The Jurisdictional officer has also made oral submission in this matter. The matter was heard.

05. DISCUSSIONS AND FINDINGS:

- 5.1 We have gone through the facts of the case, written and oral contentions made by both, the applicant and jurisdictional officer at the time of preliminary as well as the final hearings.
- 5.2 The basic issue before this authority is whether the activity carried out by the applicant as per the agreement with M/s Garware Polyester Limited (GPL) amounts to jobwork and if yes, whether the said activity falls under clause (id) Heading 9988 of Notification no. 20/2019 dt 30/09/2019.
- 5.3 The applicant has submitted that, GPL supplies Plain Polyester Films or any other inputs (herein after referred to as 'inputs') and the Applicant, on receipt of the same, undertakes processes to convert the said inputs into Dyed/Laminated/Thermostatic (TS) Films on Job-work basis. The applicant has also submitted that GPL also sends base film/TPU films, as raw materials, for manufacturing of PPF films and TPU films, they have also stated during the hearings that manufacture of the said PPF films and TPU films are not being contemplated at present.
- 5.3.1 In view of the above, we restrict the discussions to Dyed/Laminated/Thermostatic (TS) Films produced by the applicant, which according to their submissions are done on job work basis on raw materials and Plain Polyester Films supplied by GPL.
- 5.4 The applicant has submitted that after the treatment/work on the Plain Polyester Films provided by GPL, the basic characteristics of the product have not been lost. It is just a different commercial product. In view of the contention of the applicant that they are a jobworker, we now discuss the specific issue hereon.
- 5.5 Job work is just a process undertaken by a job worker on goods belonging to a principal. Job work may or may not amount to manufacture. Further, a job worker may or may not use some portion of his material. Job work has been defined under section 2(68) of the CGST Act, 2017 to mean '*any treatment or process undertaken by a person on goods belonging to another registered person and the expression "job worker" shall be construed accordingly*'.



- 5.6 Whereas the term 'manufacture' has been defined under section 2(72) of the GST Act, 2017 to mean *"processing of raw material or inputs in any manner that results in emergence of a new product having a distinct name, character and use and the term "manufacturer" shall be construed accordingly"*
- 5.7 The applicant has submitted that the product that comes into emergence (Dyed/ Laminated /TS Films), after they conduct processes on Plain Polyester Films, has the same characteristics as that of Plain Polyester Films. Further, the said Dyed/ Laminated /TS Films are said to be intermediate product of the principal viz. GPL, which uses the said Dyed/ Laminated /TS Films to manufacture laminated films/Sun control Films. Further, the applicant has submitted that the inputs are received by them under the cover of a challan issued by the principal indicating therein the quantity and description of input goods. The applicant has submitted sample copy of challans pertaining to subject matter.
- 5.8 From the submissions made by the applicant we find that, after they have undertaken process on the raw materials supplied by their principal which is a GST registered entity, the new product that emerges does not appear to have a distinct name, character and use and therefore the applicant cannot be considered as a manufacturer of the impugned products. Further, the title to the raw materials including plain polyester films and well as the dyed/Laminated/TS films are with GPL and not the applicant. The applicant also stated during the said hearing that the procedures mentioned in Section 143 of the CGST Act, 2017 are being followed in respect of the subject transaction.
- 5.9 Section 143 (1) (a) of the CGST Act, 2017 specifies that materials/inputs sent out for Job Work should be brought back after completion of job work or otherwise, within one year of their being sent out for job work to any place of business, without payment of tax. Also, capital goods, other than moulds and dies, jigs and fixtures, or tools, sent out for Job Work should be brought back after completion of job work or otherwise, within three years, of their being sent out, to any place of business, without payment of tax.
- 5.9.1 The applicant has submitted that, the Dyed/TS/Laminated Films, which come into existence after the process conducted on the raw materials including Polyester films supplied by GPL, are sent back within the period of one year as required under Section 143 (1) (a) of the CGST Act, 2021.
- 5.10 From the submissions made by the applicant it appears as under:-
- I. The process is undertaken by a person i.e., the applicant;
 - II. The process is undertaken on goods belonging to another person who is registered under the GST Act;

- III. Only job charges in the form of processing charges, are received by the applicant.
- IV. The goods after processing are returned back within one year.
- V. No new product emerges after the process is carried out by the applicant on the goods which belong to GPL.
- VI. The applicant receives only job charges from GPL for the services rendered.
- 5.11 Since no new product comes into existence after the process conducted by the applicant on the raw materials supplied by GPL, therefore the process undertaken will come under the purview of jobwork as defined under Section 2 (68) of the GST Act, 2017. Thus, in view of the above we find that, the applicant is only a job worker to GPL and as a job worker, carries out processes on goods i.e. Polyester Films supplied by the principal i.e. GPL.
- 5.12 The relevant provisions of Notification No.11/2017-Central Tax Rate dated 28.06.2017, as it existed prior to 01.10.2019 is as under:-

Sr No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
26	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)	(i) Services by way of job work in relation to- (a) Printing of newspapers; (b) Textile yarns (other than of man-made fibres) and textile fabrics; (c) Cut and polished diamonds; precious and semi-precious stones; or plain and studded jewellery of gold and other precious metals, falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); (d) Printing of books (including Braille books), journals and periodicals; (e) Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975). Explanation.- "man made fibres" means staple fibres and filaments of organic polymers produced by manufacturing processes either,- (a) by polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process [for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)]; or (b) by dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers	2.5	



		such as cellulose acetate or alginates.		
		(ii) Manufacturing services on physical inputs (goods) owned by others, other than (i) above	9	

- 5.13 Entry at item (id) under heading 9988 of Notification No.11/2017-Central Tax Rate dated 28.06.2017 was inserted with effect from 01.10.2019, by per Notification No. 20/2019- Central Tax (Rate) dt. 30.09.2019 and subsequent to the same the relevant entry at Sr. No. with all amendments made till 01.10.2019, is as under:-

Sr No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
26	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)	<p>(i) Services by way of job work in relation to-</p> <p>(a) Printing of newspapers;</p> <p>(b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);”;</p> <p>(c) all products other than diamonds, falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);”;</p> <p>(d) Printing of books (including Braille books), journals and periodicals;</p> <p>“(da) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 2.5per cent. or Nil;”</p> <p>(e) Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975).</p> <p>“(ea) manufacture of leather goods or foot wear falling under Chapter 42 or 64 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975) respectively;”;</p> <p>“(f) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);</p> <p>(g) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975), except dog and cat food put up for retail sale falling under tariff item 23091000 of the said Chapter;</p> <p>(h) manufacture of clay bricks falling under tariff item 69010010 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);”;</p> <p>“(i) manufacture of handicraft goods.</p> <p>Explanation. - The expression “handicraft goods” shall have the same meaning as assigned to it in the notification No. 32/2017 -Central Tax, dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1158 (E), dated the 15th September, 2017 as amended from time to time.’.</p>	2.5	



	“(ia) Services by way of job work in relation to- (a) manufacture of umbrella; (b) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 6per cent	6	
	“(ib) Services by way of job work in relation to diamonds falling under chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);	0.75	
	(ic) Services by way of job work in relation to bus body building;	9	
	(id) Services by way of job work other than (i), (ia), (ib) and (ic) above	6	
	“(ii) Services by way of any treatment or process on goods belonging to another person, in relation to- (a) printing of newspapers; (b) printing of books (including Braille books), journals and periodicals. “(c) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 2.5 per cent. or Nil.”;	2.5	
	“(iia) Services by way of any treatment or process on goods belonging to another person, in relation to printing of all goods falling under Chapter 48 or 49, which attract CGST @ 6per cent.	6	
	“(iii) Tailoring services	2.5	
	(iv) Manufacturing services on physical inputs (goods) owned by others, other than (i), (ia), (ib), (ic), (id), (ii), (iia) and (iii) above.	9	



5.14

From the discussions above, we find that, the services provided by the applicant does not fall under (i), (ia), (ib), (ic) of the above mentioned notification. We have already found that the impugned services supplied by the applicant are in the nature of jobwork. We further find that the said services do not fall under entries at items (i), (ia), (ib) and (ic) above. Therefore we find that the subject supply of services will be covered by the residuary entry at item (id) of the said notification, namely, *Services by way of job work other than (i), (ia), (ib) and (ic) above.*

5.15 In view of the above, we hold that the impugned services supplied by the applicant to GPL are in the nature of job work services, classifiable under Entry at item (id) under heading 9988 of Notification No.11/2017-Central Tax Rate dated 28.06.2017 as amended.

06. In view of the above discussions, we pass an order as follows:

ORDER

(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

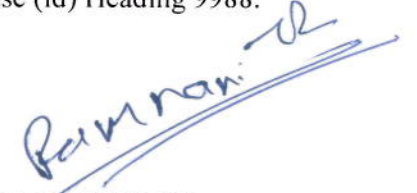
For reasons as discussed in the body of the order, the questions are answered thus –

Question: - Whether as per Notification No. 20/2019 dt. 30/09/2019, services provided by Garware industries Limited falls under clause (id) Heading 9988.

Answer: The impugned services provided by applicant falls under clause (id) Heading 9988.




RAJIV MAGOO
(MEMBER)


T. R. RAMNANI
(MEMBER)

Copy to:-

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The Pr. Chief Commissioner of Central Tax, Churchgate, Mumbai
5. Joint Commissioner of State Tax, Mahavikas for Website.

Note:-An Appeal against this advance ruling order shall be made before, The Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax, 15th floor, Air India Building, Nariman Point, Mumbai – 400021. Online facility is available on **gst.gov.in** for online appeal application against order passed by Advance Ruling Authority.