

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) Ms. P. Vinitha Sekhar, Addl. Commissioner of Central Tax, (Member)
(2) Mr. A. A. Chahure, Joint Commissioner of State Tax, (Member)

GSTIN Number, if any/ User-id		27AAAAA4393H1ZS
Legal Name of Applicant		Apsara Co-operative Housing Society Limited
Registered Address/Address provided while obtaining user id Corresponding Address		16 Apsara, N.C.P.A. Complex, Nariman Point Bombay - 400021.
Details of application		GST-ARA, Application No. 21 Dated 28.05.2019
Concerned officer		Division –VIII, Commissionerate Mumbai South
Nature of activity(s) (proposed / present) in respect of which advance ruling sought		
A	Category	Service Provision
B	Description (in brief)	Services undertaken by co-operative housing society.
Issue/s on which advance ruling required		(v) determination of the liability to pay tax on any goods or services or both (vi) whether applicant is required to be registered under the Act.
Question(s) on which advance ruling is required		As reproduced in para 01 of the Proceedings below.

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”] by M/s. Apsara Co-operative housing Society Limited, the applicant, seeking an advance ruling in respect of the following questions.

1) Whether the activities carried out by the applicant for its members qualify as "supply" under the definition of Section 7 of the CGST Act, 2017.

2) If the activities of the applicant are treated as "supply" under CGST Act, 2017 then whether the applicant has correctly discharged the GST as per the illustrative copy of the invoice generated by the Applicant?

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 of the applicant is as under:-

2.1 Applicant is a co-operative housing society, registered under the Maharashtra State Co-operative Societies Act, 1960 and formed by its members who are the shareholders. The main object of the Applicant Society, as per the Bye Laws are extracted below for ready reference:

- a. To obtain conveyance from the Promoter (Builder), in accordance with the provisions of the Ownership Flats Act and the Rules made thereunder, of the right, title and interest, in the land with building/buildings thereon*
- b. To manage, maintain and administer the property of the society;*
- c. To raise funds for achieving the objects of the society,*
- d. To undertake and provide for, on its own account or jointly with a co-operative institution, social, cultural or recreation activities,*
- e. To do all things, necessary or expedient for the attainment of the objects of the society, specified in the bye-laws.*

2.2 For the purpose of achieving its objects, Applicant raises funds by collecting contributions, (also called as charges in the bye laws of Applicant Society), from members of the society.

2.3 The said charges, collected on monthly or quarterly basis, include property taxes, common electricity charges, water charges, contribution to repairs & maintenance funds, expenses on repairs and maintenance of the lifts of the society, including charges to running the lifts, contribution to sinking fund, service charges, car parking charges, interest on the defaulted



charges, repayment of the installment of the loan and interest, non-occupancy charges, insurance charges, lease rent, non-agricultural tax, or any other charges.

2.4 Applicant Society uses the said funds for the specified purposes as enumerated in the bye laws, e.g., property taxes and water charges collected by the society from members is paid to the Municipal Corporation.

2.5 Applicant Society does not carry out any other activity other than those mentioned in the bye laws of the society, as evident from its Annual Report and Accounts.

2.6 Applicant has filed the present application for determining whether the said activities carried out by them for their members qualify as supply as defined under Section 7 (1) of the CGST Act, 2017 & liable to GST, & if so, whether they are correctly discharging their GST liability as per the illustrative invoices attached to the present application.

2.7 As per Section 7(1) (a) *all forms of supply of goods or services or both for a consideration in the furtherance or course of business* will qualify as "supply" liable for GST. Thus, the supply is an inclusive definition encompassing all kinds of supply, however only those transactions which are for a consideration and in the furtherance or course of business will qualify as supply.

2.10 According to applicant's submissions, though the definition of 'business', as per Section 2(17), Clause (e) of the CGST Act, 2017, includes provision of facilities or benefits to its members, on a case to case basis it has to be determined whether any facilities or benefits have indeed been provided by the society to its members. In the present case applicant does not provide any facilities or benefits to its members. It merely manages the housing society and thus cannot be considered to be doing any business.

2.11 Further, applicant has submitted that, the definition of 'business' also fails on the touchstone of the 'principal of mutuality'. The Supreme Court in the number of cases has held, by applying the principals of mutuality, that a housing society cannot be said to be providing any services to its members. Thus, the activities carried out by the applicant do not amount to supply & are not liable for GST.

2.12 **The applicant made Additional written submissions on 07.01.2020 as under:-**

2.12.1 The activities carried out by the Applicant for its members does not amount to supply as per a plain reading of the term "supply" under Section 7(1), and hence not liable for GST. Supply is an inclusive definition encompassing all kinds of supply, however only

those transactions which are for consideration and in the furtherance or course of business will qualify as supply. The society charges levied on the members as per the Bye Laws is merely a contribution towards the collective the maintenance and upkeep of the Society and cannot be considered as consideration" as defined in Section 2(31) of the CGST Act, 2017. The Contributors do not derive any profit from the said contributions. As settled by the various Supreme Court and High Court decisions, the Members of the Society and the Society are not distinct persons. They are one and the same. Thus, there is not flow of any consideration between two distinct persons. It is merely a contribution by each Member to the Society. Thus, for this reason also, the Society Charges levied on the Members cannot be termed as "consideration". In the definition of 'business' as defined in Section 2(17) of the COST Act, 2017. Clause (e) specifically provides that business shall include provision by a club, association, society, or any such body (for a subscription or any other consideration) of the facilities or benefits to its members. Applicant Society does not provide any facilities or benefits to its members. It is merely formed for managing the housing society". Thus, the applicant society cannot be considered to be doing any business. Since Applicant Society and its members are one and the same, it cannot be said to be doing any business with its own members so as to providing any supply.

2.12.2 Applicant's case is exempt from levy of GST as per the Rulings of the Maharashtra Advance Ruling Authority in the case of M/s. Lions Club of Poona Kothrud and M/s. Rotary Club of Mumbai Western Elite.

2.12.3 Applicant has further referred to the decision of Hon'ble Calcutta High Court in the case of Saturday Club Ltd. Vs. Assistant Commissioner, Service Tax Cell, Calcutta & Ors. (2005) 180 ELT 437 (Cal HC) wherein the levy of Service Tax is struck down on services provided to members of the club. Applicant has also relied on the decision of Sports Club of Gujarat Ltd. Vs. Union of India (2010) 35 VST 375 (Guj HC), where in the Hon'ble Gujarat HC struck down the levy of service tax.

2.12.4 In view of the above decisions, the activities carried out by Applicant Society does not amount to supply and therefore they are not liable for payment of GST.

2.13 Alternatively, without prejudice, if the Applicant Society is held to be supplying services to its members, then the invoices raised by the Applicant Society will not include the deduction claimed and exclusions made in the said invoices.

03. CONTENTION – AS PER THE JURISDICTIONAL OFFICER

The submissions made by the jurisdictional office is as under:-

- 3.1 As per the definition of the term "person", in terms of Section 2(84) of the CGST Act, 2017, in the instant case, there are two distinct persons, one the Applicant Society and another is the member thereof. Though the Applicant has contended that the Applicant Society and its members cannot be treated as distinct persons, by making reference to the principle of mutuality, all court rulings cited by the Applicant were in connection with the Income Tax matters. The concern is only with the element of service, if any, rendered by the Co Operative Housing Society to its members against some consideration, which may be in the form of the monthly or quarterly charges. Therefore, the contention made by the Applicant with regard to the principle of mutuality to establish their claim that the Applicant Society and its member are not distinct entity is not tenable in so far as taxability in the GST regime is concerned.
- 3.2 GST Law has given very wide connotation for services, which will cover any activity other than those involving goods, money and securities. Therefore, the activity of Applicant in as much as they are obtaining conveyance from the promoter (Builder), managing, maintaining and administering the property of the society, raising fund for achieving the objects of the society, undertaking and providing any social, cultural or recreation activities either by their own account or jointly with any co-operative institution etc., can clearly be considered as service being provided to its members.
- 3.3 From the definition of the term "consideration" as per Section 2(31) of the CGST Act, 2017, it can be construed that membership fees collected by the Applicant from its members is not only meant for meeting the administrative expenses, but is also towards attaining various objects of the society as mentioned in By laws of the Society. Thus, membership fee collected by Applicant from its members will be treated as "consideration" paid for supply of services
- 3.4 The term "Supply", defined under Section 7 of the CGST Act, 2017 has wide connotation due to the presence of the clause *"all forms of supply of goods or services or both"*. However, barring specified exceptions and instances, prescribed under Section 7 of the CGST Act, the following two conditions have been imposed to be considered as *"Supply"* under GST Law, namely, (i) such supply should be made by a person for a



consideration; and (ii) such supply should be made in the course or furtherance of business. In the instant case, it is observed that the applicant is making supply to its members and receiving consideration for the same. Further, as per the definition of "business" provided under Section 2(17) of the CGST Act, 2017 it can clearly be concluded that the provision of the various activities by the applicant for the benefit of its members will come under the scope of business and the various services in the form of obtaining conveyance from the promoter (Builder), managing, maintaining and administering the property of the society, raising fund for achieving the objects of the society, undertaking and providing any social, cultural or recreation activities either by their own account or jointly with any co-operative institution for its members has been made in the course of business only. Both the conditions stipulated for the "Supply" under the GST Law have been fulfilled which leads to the conclusion that the transaction between the Applicant and its members are nothing but supply, and accordingly will attract GST.

04. HEARING

Preliminary hearing in the matter was held on 14.11.2019. Sh. Rahul Thakar, Advocate appeared and informed the Bench that he was not carrying the concerned file for making his arguments. Hence, the matter was adjourned to 26.11.2019. Sh. C B Thakar, Advocate appeared and requested for admission of the application. Jurisdictional Officer, Sh. Samara Pilankar, Supdt., Division -VIII, Range-III, Commissionerate Mumbai South CGST, Mumbai appeared and gave written submissions.

The application was admitted and called for final hearing on 07.01.2020, Sh. C B Thakar, Advocate appeared and made oral and written submissions. Jurisdictional Officer Sh. Raju Khobragade, Supdt., Division-VIII, Range-I, Commissionerate Mumbai South CGST, Mumbai also appeared and made written submissions.

05. OBSERVATIONS

- 5.1** We have gone through the facts of the case, documents on record and submissions made by both, the applicant as well as the jurisdictional officer.

5.2 Applicant is a co-operative housing society, formed under the Maharashtra State Co-operative Societies Act, 1960 and does not carry out activities other than those mentioned in the bye laws of the society.

5.3 According to Section 2(16) of the Maharashtra Cooperative Society Act, 1960, “housing society” means a society, the object of which is to provide its members with open plots for housing, dwelling houses or flats; or if open plots, the dwelling houses or flats are already acquired, to provide its members common amenities and services. It can be said that a co-operative housing society is body of persons, who stay in a residential/housing society. As a collective body, the society would be supplying certain services to its members, like collecting statutory dues from its members and remitting to statutory authorities, maintenance of the building, security, etc.

5.4 The applicant has submitted that, as a Society, their objects are : to obtain conveyance from the Promoter (Builder), in accordance with the provisions of the Ownership Flats Act and the Rules made thereunder, of the right, title and interest, in the land with building/buildings thereon ; to manage, maintain and administer the property of the society; to raise funds for achieving the objects of the society, to undertake and provide for, on its own account or jointly with a co-operative institution, social, cultural or recreation activities, and to do all things, necessary or expedient for the attainment of the objects of the society, specified in the bye-laws and in view of above objects, question is posed on whether these activities can be considered as ‘supply’ under Section 7 of the CGST Act.

5.5 To answer the query of the applicant we will discuss the relevant provisions of the GST Act as under:-

5.5.1 As per Section 9 of CGST Act, 2017, levy of GST is on supply of goods and services.

5.5.2 The word “supply”, is defined in Section 7 of the CGST Act. As per Section 7 (1) of the said Act, “supply” includes—

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

(b)

(c); and

(d)

(2) Notwithstanding anything contained in sub-section (1),—

(a) activities or transactions specified in Schedule III; or

(b)

(3) Subject to the provisions of sub-sections (1) and (2),

5.5.3 The term "Supply", defined under Section 7 of the CGST Act, 2017 is an inclusive definition and not an exhaustive one and therefore it has very wide connotations. Therefore, the activities of Applicant in as much as they are obtaining conveyance from the promoter (Builder), managing, maintaining and administering the property of the society, raising fund for achieving the objects of the society, undertaking and providing any social, cultural or recreation activities can clearly be considered as rendering of "supply" of service being provided to its members.

5.5.4 We find from the definition of "supply" that, to be considered so, **such supply should be made by a person, for a consideration and should be made in the course or furtherance of business.** Thus we have to find whether ; the applicant can be considered as a 'person'; whether the amounts collected from their members can be treated as 'consideration' and finally whether such supply is made in the course or furtherance of business.

5.6

The word "person" mentioned in Section 7 (1) (a) is defined in Section 2(84) (i) of the CGST Act, 2017 and amongst others, specifically includes 'a co-operative society registered under any law relating to co-operative societies'. Thus a registered co-operative society is a person within the meaning of the term in the CGST Act. We agree with the jurisdictional officer that as per the definition of the term "person", in terms of Section 2(84) of the CGST Act, 2017, in the instant case, there are two distinct persons, one the Applicant Society and another, the member thereof. Thus we find that in the subject case there is a supply made by a person i.e. the applicant.

5.7

The next question which arises is whether the activities (supply of services) by the society i.e 'a person', can be said to be made for a consideration. As per Section 2(31) of the CGST Act, 2017, **consideration, in relation to the supply of goods or services or both, includes any payment made or to be made, whether in money or otherwise, in respect of, in**

response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person.

5.8 From the definition of the term "consideration" as per Section 2(31) of the CGST Act, 2017, it can be construed that membership fees collected by the Applicant from its members is also meant for meeting expenses for activities undertaken by the applicant to achieve the various objects of the society as mentioned in By-laws of the Society. Thus, membership fee collected by Applicant from its members will be treated as "consideration" paid for supply of services

5.9 The next question which arises is whether the activity of the society i.e 'a person', can be said to be in the course or furtherance of business. The definition of business as per Section 2(17) of the CGST Act, 2017 is as under:

"Business" includes—

(a)

(b)sub-clause (a);

(c)

(d)

(e) *provision by a club, association, society, or any such body (for a subscription or any other consideration) of the facilities or benefits to its members;*

(f) to (n)

5.10 Thus, as per Section 2(17) (e) of the CGST Act, 2017, 'provision by a club, association, society, or any such body (for a subscription or any other consideration) of the facilities or benefits to its members is deemed to be a 'business'. In the subject case, we find that the applicant is making supply to its members and receiving consideration for the same. Further, as per the definition of "business" reproduced above, we also find that the various activities undertaken by the applicant for the benefit of its members will come under the scope of business.

5.11 In view of the above we are of the opinion that all the conditions stipulated for considering the activities of applicant as "Supply" under the GST Law have been fulfilled.

5.12 Applicant has contended that the Applicant Society and its members cannot be treated as distinct persons, by citing the "principle of mutuality". We have already found above that

both, the Applicant as well as its members are to be considered as separate person. The contention made by the Applicant with regard to the principle of mutuality to establish their claim that the Applicant Society and its member are not distinct entity is not tenable in so far as taxability in the GST regime is concerned.

- 5.13 We now reproduce the relevant portion of Circular No.109/28/2019- GST dated 22.07.2019, issued vide F. No. 332/04/2017-TRU by the Government of India which is as below:-

Sr. No.	Issue	Clarification
1	Are the maintenance charges paid by residents to the Resident Welfare Association (RWA) in a housing society exempt from GST and if yes, is there an upper limit on the amount of such charges for the exemption to be available?	Supply of service by RWA (unincorporated body or a non- profit entity registered under any law) to its own members by way of reimbursement of charges or share of contribution up to an amount of Rs. 7500 per month per member for providing services and goods for the common use of its members in a housing society or a residential complex are exempt from GST. Prior to 25th January 2018, the exemption was available if the charges or share of contribution did not exceed Rs 5000/- per month per member. The limit was increased to Rs. 7500/- per month per member with effect from 25th January 2018. [Refer clause (c) of Sl. No. 77 to the notification No. 12/2018- Central Tax (Rate) dated 28.05.2019]



- 5.13.1 A reading of the said circular makes it clearly evident that, it is the intention of the Government to tax Housing Societies under GST Laws subject to the condition that the reimbursement of charges or share of contribution of the members exceed an amount of Rs. 7500/- per month per member for Supply of service rendered by Resident Welfare Association (unincorporated body or a non- profit entity registered under any law) to its own members.

- 5.14 The applicant has submitted the following case laws in support of their contention that activities carried out by them for their members are not liable to GST.

- a) Decision of the Hon'ble Supreme Court in the case of Income Tax Officer, Mumbai Vs. Venkatesh Promises Co-operative Society Limited.

- b) Full Bench Judgment of the Hon'ble Gujarat High Court in the case of Commissioner of Income Tax Vs. Prabhukunj Co-operative Housing Society Ltd.
- c) Decision of Hon'ble Delhi HC in the case of Commissioner of Income Tax Vs. Talangang Co-op Group Society Ltd.
- d) Decision of Hon'ble Bombay HC in case of Sind Co-operative Housing Society V's Income Tax Officer.
- e) Decision of Hon'ble Calcutta HC in the case of Commissioner of Income Tax Vs. Apsara Co-operative Housing Society Ltd.
- f) Decision of Hon'ble Apex Court in the Commissioner of Income Tax, Bihar Vs. Bankipur Club Ltd.

5.14.1 It is seen that all the case laws mentioned at (a) to (f) above pertain to Income Tax Matters and will not be applicable in the subject case.

5.15 Applicant has also relied upon the judgements of the concerned Hon'ble High Courts in the case of Saturday Club Ltd. Vs. Assistant Commissioner, Service Tax Cell, Calcutta & Ors as well as in the case of Sports Club of Gujarat Ltd. Vs. Union of India (2010) 35 VST 375 (Guj HC) to emphasize that their activities are not liable to GST in view of the principles of mutuality.

5.15.1 In this regard, we find that both the above two cases pertain to the period prior to 2012 and deeming provision was introduced with effect from 01.07.2012, to the effect that club and the members are deemed to be separate persons.

5.15.2 We find that the judgements of the concerned High Courts in the case of Saturday Club Ltd. Vs. Assistant Commissioner, Service Tax Cell, Calcutta & Ors as well as in the case of Sports Club of Gujarat Ltd. Vs. Union of India, has been distinguished by the Hon'ble Authority for Advance Ruling, New Delhi, Central Excise, Customs and Services Tax in respect of application filed by M/s Emerald Leisures Ltd. (Ruling No. AARST/10/2015 in Application No. AAR/44/ST/07/2014 dated 11.09.2015 where in para 5 of the said order, it was held as follows:-

"The Hon'ble High Court observed that principally there should be existence of two sides/entities for having transaction as against consideration – In a members club, there is no question of two sides – members and club, both are same entity. We observe that with

effect from 01.07.2012, new system of taxation of services has been introduced by the Government. Besides other changes, the word 'service' has also been defined under Section 65B(44) of the Finance Act, 1994. Explanation 3 (a) to the said section stated that for the purposes of this Chapter, an unincorporated association or a body of persons, as the case may be, and a member thereof shall be treated as distinct persons. Therefore, deeming provision has been introduced with effect from 01.07.2012 to the effect that club and the members are deemed to be separate persons. In view of these recent changes, the judgements of the Hon'ble High Courts relied upon by the applicant, are no more applicable to facts of the case before us. Therefore, the contention of the applicant that club and its members are not two distinct persons, is incorrect."

5.15.3 Hence the judgements of the High Courts in the Saturday Club Ltd. case and the Sports Club of Gujarat Ltd. case are not applicable to the facts of the present case.

5.16 Finally, we find that the applicant is also relying on the decisions of the Maharashtra Appellate Authority for Advance Ruling in the case of M/s. Lions Club of Poona Kothrud, and the case of M/s. Rotary Club of Mumbai Western Elite.

5.16.1 In the case of M/s. Lions Club of Poona Kothrud, the Appellate Authority has finally come to a conclusion that only the membership fee, collected by M/s. Lions Club of Poona Kothrud from its members, will not be construed for levy of GST since the said membership fees are "being utilized only for paying Members' meeting expenses for formulations of policies and directions. Administrative expenses (printing of circulars, fees payable to international office and multiple office)), office supplies, (stationery, postage) communication (greetings) and such other incidental expenses for updating education for the purpose of carrying on service activities in a better manner."

5.16.2 In the subject case, first of all there is no collection of membership fees. Further, the applicant has not mentioned that they are undertaking any administrative expenses. Both, collection of membership fees and utilization of the same for administrative purposes are facts of the matter in the Lions Club case but not in the subject matter.

5.16.3 We therefore feel that the decision of the Authority in the case of M/s Lions Club, Kothrud is not applicable in the instant case. Similarly the facts in the case of M/s. Rotary Club of



Mumbai Western Elite are different from the facts of the subject matter. Hence the said decisions are not applicable in the subject case.

5.17 The second query raised by the applicant is "If the activities of the applicant are treated as "supply" under CGST Act, 2017 then whether the applicant has correctly discharged the GST as per the illustrative copy of the invoice generated by the Applicant?"

5.17.1 In this matter we feel it necessary first to decide whether the said question raised by the applicant is covered under Section 97(2) of the CGST Act, 2017, and thus maintainable, or liable for rejection. Having said so, we invite attention to the questions that can be posed in an application for an Advance Ruling under the provisions of the GST Act. Sub-section (2) of Section 97 is the relevant section which is reproduced as below:

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

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

5.17.2 We observe in the instant case that, the question which has been raised by the applicant is not pertaining to any of the matters mentioned in Section 97 (2) of the GST Act. In other words, Section 97(2), which encompasses the questions, for the ruling by this Authority does not deal with the issue of whether the applicant has correctly discharged the GST as per the illustrative copy of the invoice generated. We find that this question does not pertain to any matter in respect of which an Advance Ruling can be sought under the GST Act. Hence, it is held that this authority does not have jurisdiction to pass any ruling on such matters and the said question is not maintainable under the GST Act.

06. In view of the extensive deliberations as held hereinabove, 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)

NO.GST-ARA- 21/2019-20/B-

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Mumbai, dt.

17/03/2020

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

Question 1):- Whether the activities carried out by the applicant for its members qualify as "supply" under the definition of Section 7 of the CGST Act, 2017.

Answer :- Answered in the affirmative.

Question 2):- If the activities of the applicant are treated as "supply" under CGST Act, 2017 then whether the applicant has correctly discharged the GST as per the illustrative copy of the invoice generated by the Applicant?

Answer :- Not answered in view of discussions made above.



A. A. CHAHURE
(MEMBER)

P. VINITHA SEKHAR
(MEMBER)

Copy to:-

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The 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.

CERTIFIED TRUE COPY


MEMBER
ADVANCE RULING AUTHORITY
MAHARASHTRA STATE, MUMBAI