

MAHARASHTRA AUTHORITY FOR ADVANCE RULING

(Constituted under section 96 of the Maharashtra Goods and Services Tax Act, 2017)

BEFORE THE BENCH OF

- (1) Shri B. V. Borhade, Joint Commissioner of State Tax, (Member)
(2) Shri Pankaj Kumar, Joint Commissioner of Central Tax, (Member)

GSTIN Number, if any/ User-id	27AAPCA 1687DIZI
Legal Name of Applicant	SILGAN DISPENSING SYSTEMS INDIA PRIVATE LIMITED
Registered Address/ Address provided while obtaining user id	37/1966, Omkaram, Gandhi Nagar, Service Road, Kherwadi, Bandra East, Mumbai - 400051.
Details of application	GST-ARA, Application No. 26 Dated 17.05.2018
Concerned officer	Commissionerate Mumbai - East Division IV GST Range V Info centre, Parel (East), Mumbai
Nature of activity(s) (proposed / present) in respect of which advance ruling sought	
A Category	
B Description (in brief)	Trading Business
Issue/s on which advance ruling required	(v) determination of the liability to pay tax on any goods or services or both
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 **SILGAN DISPENSING SYSTEMS INDIA PRIVATE LIMITED** the applicant, seeking an advance ruling in respect of the following issue.

whether on transfer of machines & moulds (being "capital goods"), from the premises of the job-worker to another job-worker, which were originally received by said job-worker under the erstwhile Central Excise Act, 1944 will constitute as "supply" under GST.

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 such 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, a reference to such a similar provision under the CGST Act / MGST Act would be mentioned as being under the "GST Act".

02 FACTS AND CONTENTION - AS PER THE APPLICANT

The submissions, as reproduced verbatim, could be seen thus-
STATEMENT OF THE RELEVANT FACTS HAVING A BEARING ON THE QUESTIONS:

That originally machines & moulds were transferred to M/s. Shaily Engineering Plastics limited directly by the supplier of the principal manufacturer namely M/s. MWV India Pvt. Ltd.

That further in August 2017 M/s. MWV India Pvt. Ltd. sold part of business under Slump Sale vide BTA dt. 31.08.2016 to Aphrodite Packaging Solutions Pvt. Ltd including subject item of capital goods. Thereafter, the name of the company was changed to M/s. Silgan Dispensing Systems India Pvt. Ltd. form Aphrodite Packaging Solution Pvt. Ltd. Your reference kindly find attached herewith the Name Change Certificate dated. 13.11.2017 marked as ANNEXURE-I.

That accordingly, the present application is being filed by M/s. Silgan Dispensing Systems India Private Limited (hereinafter referred to as Appellant). That as informed above the principal manufacturer M/s.

MWV India Pvt. Ltd. during the period 2012 had sent machines/ moulds for job work to M/s. Shaily Engineering Plastics Limited (hereinafter referred to as "job-worker"). Brief description the goods sent is attached herewith marked as ANN-II.

That subsequently, the Appellant now propose to transfer said machines/ moulds under the GST regime from the premises of Shaily Engineering Plastics Limited to another job-worker namely M/s. Vasanth Tools Crafts Pvt. Ltd. (hereinafter referred to as "subsequent job-worker")

Accordingly, the present Advance Ruling is sought in respect of GST application on said transfer of machines/ moulds to subsequent job-worker.

Annexure C: Description of Goods			
S.No	Description	Project	Amount in INR
1	Custom Shroud Molds	TS-800	27,27,424
2	Custom Shroud Molds	TS-800	4,58,266
3	Nozzle	TS-800	17,39,892
4	Trigger	TS-800	6,28,809
5	Closure	TS-800	8,78,594
6	Tube Retainer	TS-800	12,37,325
7	Piston Molds	TS-800	17,55,998
8	Ergo	TS-800	42,74,074
9	Controller for Mold	TS-800	10,28,668
10	Cavity Insert	TS-800	14,07,673
11	O Ring & Nozzle	TS-800	1,77,905
12	Nozzel Mold Cavities	TS-800	1,77,133
13	Core Pins	TS-800	47,319
14	Controller for Mold	TS-800	5,05,961
15	Zara-1-AM	Zara-1	1,34,45,080
16	Zara-1-MM	Zara-1	2,85,42,717
17	Zara-1 Other	Zara-1	45,77,633
18	Zara-1 PM	Zara-1	61,746
19	Zara-1 Tooling	Zara-1	7,29,39,043
20	Cavity Insert	TS-800	14,31,255
21	Ergo valve Body Mold	TS-800	69,95,374
22	Ergo valve Body Mold Spare Parts	TS-800	26,176
23	Injection Mould	TS-800	70,86,456
24	Injection Mould Spare Parts	TS-800	11,71,351
25	Manual Assembly Fixture	Zara-1	1,23,165
26	U Tube Fixture	Zara-1	32,130
27	Refurbishment of standard value bod (Injection) Mold	TS-800	9,53,927
28	Modification in fully automatic assembly machine for pump assembly	Zara-1	19,42,707
29	Core insert for ZARA CAP-40 nos	Zara-1	6,19,618
30	Air leak test mechanism	Zara-1	7,98,244
31	23 MM FAL cap fixture for T 1146	Zara-1	35,786
32	23 MM FLA CAP Nozzle fixture for T 1147	Zara-1	25,562
33	Outlet Switch Fixture for T 1148	Zara-1	51,124
34	Base fixture for T 1149	Zara-1	30,674
35	Zara -1 -Tooling	Zara-1	1,04,070
36	16 Cavity Injection Mould for Nozzle for T-1117	Plant & Machinery	48,83,987
37	Menuel Nozzle for T-1117	Plant & Machinery	6,79,670
	Total		16,36,02,936

Certificate of Incorporation pursuant to change of name

[Pursuant to rule 29 of the Companies (Incorporation) Rules, 2014]

Corporate Identification Number (CIN): U74999MH2017PTC291226

I hereby certify that the name of the company has been changed from APHRODITE PACKAGING SOLUTIONS PRIVATE LIMITED to SILGAN DISPENSING SYSTEMS INDIA PRIVATE LIMITED with effect from the date of this certificate and that the company is limited by shares.

Company was originally incorporated with the name APHRODITE PACKAGING SOLUTIONS PRIVATE LIMITED.

Given under my hand at Mumbai this Thirteenth day of November two thousand seventeen.

Registrar of Companies,
Mumbai

STATEMENT CONTAINING APPLICANTS INTERPRETATION OF LAW IN RESPECT OF THE QUESTIONS RAISED

Legal Grounds:

- i. That prima facie the machines & moulds were originally transferred by M/s. MWV India Pvt. Ltd. to the job-worker under erstwhile Central Excise Act, 1944. That further due to change in the constitution as detailed in annexure A to this application, M/s. Silgan Dispensing Systems India Private Limited is intending to transfer the machines/moulds to M/s. Vasanth Tools Crafts Pvt. Ltd.
- ii. That in light of the said factual background, we draw reference to section 141 of the CGST Ac, 2017 which provides for transitional provisions relating to job work. That sub-section 1 of section 141 deals with goods removed to job worker. For your reference the extracts of the relevant provisions are detailed below:

141. (1) Where any inputs received at a place of business had been removed or removed after being partially processed to a job worker for further p. testing, repair, reconditioning or any other purpose in accordance provisions of existing law prior to the appointed day and such inputs are returned to the said place on or after the appointed day, no tax shall be payable if such inputs, after completion of the job work or otherwise, are returned to the said place within six months from the appointed day

Provided that the period of six months may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding two months

Provided further that if such inputs are not returned within the period specified in this sub-section, the input tax credit shall be liable to be recovered in accordance with the provisions of clause (a) of sub-section (8) of section 142

That on bare reading it can be construed that the provisions detailed hereinabove confine themselves to inputs only, whereas goods under consideration are capital goods in the nature of machines and moulds. Accordingly, in absence of any specific provision under the transitional provisions in respect of receipt of capital goods by job-worker under erstwhile Central Excise Law & lying with him as on appointed date of GST, present transfer of capital goods will not entail any GST liability.

- iii. That in support of the said contention we crave leave to refer and rely upon below detailed case laws:

2014(299) ELT 3 (Mad.)- Metal Weld Electrodes Held: Interpretation of statutes - Legislative intent - It has to be gathered from plain language of particular provision of law when there is no ambiguity in reading it - There is no presumption that particular language used in particular provision of law is without having any meaning for same.

2012(283) ELT 188(A.P.)- IDBI Ltd. Held: Interpretation of statutes - Taxing statute - It has to be strictly construed - Introducing or omitting any words from it is not permissible - When language of statute is plain and clear, any exercise to know intention of legislature is not called for nor taxing officer travel beyond power to levy and collect tax.

2012(281) ELT 321 (Mad.)- Nirma Limited Held: The law is not a brooding omnipotence in the sky' but a pragmatic instrument of social order, as was opined by the Larger Bench of the Apex Court in Carew & Co. Ltd. v. Union of India, (1975) 2 SCC 791. It was further held in that case that if the language of the statute does not admit of the construction sought, wishful thinking is no substitute for that, thereby holding that purposive interpretation is always progressive in nature.

2010(262) ELT 50(SC)- Balwant Singh Held: Interpretation of statutes - Legislative intention - Provisions of statute including every word to be given full effect keeping legislative intent in mind to ensure achieving projected object - No provision treatable as enacted purposelessly - Court not to give interpretation to provisions to render them ineffective or odious.

- iv. That accordingly when the statute fails to provide any mechanism then intention of the legislature cannot be assumed. Implying thereby that when the legislature fails to provide for an enactment the subordinate legislation cannot not introduce enactment which was otherwise not provided in law. Hence when the transitional provisions have not detailed any provision in respect of capital goods/ moulds then admittedly the same deserve to be cleared without payment of duty when essentially the duty was paid at the time of receipt of the said goods under the erstwhile Central Excise Act, 1944.
- v. That further we crave leave to refer and rely upon the CGST Circular no: 38/12/2018 dated 26.03.2018. That the said Circular is issued to bring clarification in respect of job work and related compliance requirement for the principal and the job-worker.
- vi. That specifically para. 8.4 of Circular dated 26.03.2018 provides that where goods are sent from one job worker to another job worker, the goods may move under Challan issued either by the principal or the job worker. In the alternative, the challan issued by the principal may be endorsed by the job worker sending the goods to another job worker, indicating therein the quantity and description of goods being sent.

- vii. On bare perusal of the above detailed clarification a clear understanding can be attained that if the job worker intends to move goods to another job worker the same can be done by issuing a Challan either by the principal or the job-worker on endorsement of the challan by the principal. Implying thereby that the goods can be transferred by the principal manufacturer from one job-worker to another jobworker without any GST. Accordingly, in absence of any transitional provisions for receipt of capital goods by job worker under erstwhile Central Excise Law & lying with job worker as on appointed date of GST Law, the transactions of subsequent transfer of said items of machines & moulds (being Capital Goods) to another job worker upon request of principal manufacturer under job work process" would not constitute as "Supply" & accordingly GST is not payable on such transfer.

Additional submissions on 27.06.2018

This is in reference to the above mentioned subject matter. That the short issue involved under the present dispute is that whether GST is payable on transfer of capital goods/ moulds from one job worker to another job worker, where originally the said goods were transferred by Principal to the job worker under erstwhile Central Excise Act, 1944.

That accordingly it is most humbly submitted that originally the capital goods/ moulds were transferred by M/s. Meadwestvaco India Pvt. Ltd. (hereinafter referred to as "MWV") to M/s. Shaily Engineering Plastics Ltd. (hereinafter referred to as "Shaily" for sake of brevity), and Shaily had availed credit on the said capital goods/ moulds.

That subsequently the business of Meadwestvaco was transferred as a going concern to M/s. Aphrodite Packing Solutions Pvt. Ltd. with effect from 31.08.2016. Thereafter the name of the company was changed to M/s. Silgan Dispensing Systems India Pvt. Ltd (hereinafter referred to as "Silgan") vide name change certificate dt. 13.11.2017

That Sec 143 of the CGST Act, 2017 provides that any inputs or capital goods can be sent to a job worker for job-work & from there subsequently to another job worker without payment of tax. Accordingly when the capital goods/ moulds will be transferred from Shaily (1st Job worker) to Vasanth Tools Crafts Pvt. Ltd (2nd Job worker), hence in light of the said provision of law & factual matrix no GST shall be leviable on such transfer of capital goods/ moulds.

That further section 141 of the CGST Act, 2017 provides for transitional provisions in respect of inputs specifically, whereby it was provided that if the job worked inputs are returned after six months, the input tax credit shall be required to be returned. That admittedly the goods in questions are capital goods and moulds and in absence of anything specifically provided in the law for transfer/return of capital goods/mould, provisions of Section 14 of CGST Act, 2017 cannot be made applicable to capital goods/ moulds and the same can be removed even after expiry of six months without payment of any duty.

That in light of above factual as well as legal background a ruling is sought in respect of whether GST is payable when capital goods/ moulds are transferred from one job worker to another job worker when originally said capital goods/ moulds were transferred by principal to the 1st job worker under delivery challan under erstwhile C. Ex.Law.

Additional Submissions on 25.07.2018

Facts:

- A. The issue involved under the present dispute is that whether on transfer of machines (being capital goods) & moulds from the premises of the first job-worker to another jobworker under the CGST Act, 2017, which were originally received by the first jobworker under the erstwhile Central Excise Act, 1994 will constitute as "supply".
- B. That factual background as involved under the present application is that originally the capital goods/ moulds were transferred by M/s. Meadwestvaco India Pvt. Ltd. (hereinafter referred to as "M/s. MWV" for sake of brevity) to M/s. Shaily Engineering Plastics Ltd. (hereinafter referred to as "Shaily" for sake of brevity), and Shaily had availed credit on the said capital goods/ moulds in light of CBEC Circular No. 637/28/2002-CX dt. 08.05.2002.. That for your reference kindly find attached herewith Circular dt. 08.05.2002 marked as ANNEXURE-A.
- C. That subsequently the business of MWV was transferred as a going concern to M/s. Aphrodite Packing Solutions Pvt. Ltd. with effect from 31.08.2016. Thereafter the name of the company was changed to M/s. Silgan Dispensing Systems India Pvt. Ltd (hereinafter referred to as "M/s. Silgan") vide name change certificate dt. 13.11.2017. That for your reference kindly find attached herewith name change certificate marked as ANNEXURE-B.
- D. That presently, vide Challan no. 1,2,3 and E-way Bill dt. 5.06.2018 M/s. Silgan has transferred the capital goods/ moulds from 1st Job worker (i.e) M/s. Shaily to 2nd Job worker (i.e) M/s. Vasanth Tools Crafts Pvt. Ltd (hereinafter referred to "M/s. Vasanth for sake of brevity). That for your reference kindly find attached herewith copy of Challan and E-way bill duly marked as ANNEXURE-C.

That accordingly, the present application is being filed by M/s. Silgan in order to seek clarity in respect of the legal position that whether transfer of capital goods/ moulds by the 1st Job worker to 2nd job worker will constitute as "Supply" under CGST Act, 2017 or not.

Legal Submissions:

- i. That in light of the above factual position, we prima facie crave leave to refer and rely upon section 143 of the CGST Act, 2017 which provides as below:
A registered person (hereinafter in this section referred to as the "principal") may under intimation and subject to such conditions as may be prescribed, send any inputs or capital goods, without payment of tax, to a job worker for job-work and from there subsequently to another job worker and likewise:
- ii. That accordingly capital goods/ moulds transferred from M/s. Shaily (i.e.) 1st Job worker to M/s. Vasanth Tools Crafts Pvt. Ltd (2nd Job worker) are squarely covered by provisions of Section 143 of CGST Act & GST on such transfer of capital goods/ moulds is not payable.
- iii. That further reference is drawn to section 141 of CGST Act, 2017, the extract of the same detailed below for reference:

Section 141: Transitional provisions relating to job work: Where any inputs received at a place of business had been removed as such or removed after being partially processed to a job worker for further processing, testing, repair, reconditioning or any other purpose in accordance with provisions of existing law prior to the appointed day and such inputs are returned to the said place on or after the appointed day, no tax shall be payable if such inputs, after completion of the job work or otherwise, are returned to the said place within six months from the appointed day;

That in appreciation of the provision of law detailed supra, it is affirmed that transitional provisions relating to job work were limited to inputs only and the same cannot be made applicable to capital goods/ moulds and hence even if the capital goods/ moulds are transferred after expiry of 6 months as provided, still no GST shall be applicable on the said transfer of capital goods/ moulds.

- iv. That in support of the above detailed contentions, we again crave leave to refer and rely upon section 143 of the Act, wherein certain conditions are stipulated for transfer of inputs or capital to job worker without payment of tax, the same are detailed below for your reference:

(a) bring back inputs, after completion of job work or otherwise, or capital goods, other than moulds and dies, jigs and fixtures, or tools, within one year and three years, respectively, of their being sent out, to any of his place of business, without payment of tax;

(b) supply such inputs, after completion of job work or otherwise, or capital goods, other than moulds and dies, jigs and fixtures, or tools, within one year and three years, respectively, of their being sent out from the place of business of a job worker on payment of tax within India, or with or without payment of tax for export, as the case may be:

Provided that the principal shall not supply the goods from the place of business of a job worker in accordance with the provisions of this clause unless the said principal declares the place of business of the job worker as his additional place of business except in a case

- (i) *where the job worker is registered under section 25; or*
- (ii) *(ii) where the principal is engaged in the supply of such goods as may be notified by the Commissioner.*

- v. That under the present application, the capital goods/ moulds were originally transferred by M/s. MWV, principal manufacture to M/s. Shaily, 1st Job worker, and Cenvat Credit on such transfer of capital goods/ mould was availed by M/s. Shaily as consignee/recipient of goods as provided/permitted under erstwhile Cenvat Credit Rules. It is most humbly submitted that when Capital Goods/Moulds belonging to principal manufacturer are transferred from the premises of supplier of principal manufacturer directly to job worker of principal manufacturer as "Consignee & Cenvat credit on such transfer is availed by job worker of principal supplier, provisions of Rule 4(5)(b) of erstwhile Cenvat Credit Rules, 2004 for receipt back of such capital goods/ moulds by principal manufacturer within stipulated time limit of two years are not applicable as provided in light of Circular No. 637/28/2002-CX., dt. 08.05.2002. Accordingly in appreciation of the Circular dt. 08.05.2002, the stipulated time of two years as provided under rule 4(5)(b) is admittedly not applicable in case where cenvat Credit was availed by M/s. Shaily (being job worker) as consignee/recipient of goods on behalf of principal manufacturer.
- vi. That subsequently, the time limit of three years for receipt back of capital goods by principal manufacturer on transfer of the capital goods/ moulds under CGST Act, 2017 by M/s. Shaily 1st Job worker to M/s. Vasanth 2nd Job worker of the principal manufacturer

M/s. Silgan would not be applicable in absence of any restriction stipulated under erstwhile Cenvat Law. Thus, aforesaid transactions of transfer of goods by 1st job worker to 2nd jobworker would be termed as 'Transfer of Goods under Job Work Procedure' & should not constitute as 'Supply' That in support of the said contention we wish to draw reference to section 174 of the CGST Act, 2017 which provides as below detailed:

Section 174: Repeal and saving:

(1) Save as otherwise provided in this Act, on and from the date of commencement of this Act, the Central Excise Act, 1944 (except as respects goods included in entry 84 of the Union List of the Seventh Schedule to the Constitution), the Medicinal and Toilet Preparations (Excise Duties) Act, 1955, the Additional Duties of Excise (Goods of Special Importance) Act, 1957, the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978, and the Central Excise Tariff Act, 1985 (hereafter referred to as the repealed Acts) are hereby repealed.

(2) The repeal of the said Acts and the amendment of the Finance Act, 1994 (hereafter referred to as "such amendment" or "amended Act", as the case may be) to the extent mentioned in the sub-section (1) or section 173 shall not –

- a. revive anything not in force or existing at the time of such amendment or repeal; or*
- b. affect the previous operation of the amended Act or repealed Acts and orders or anything duly done or suffered thereunder; or*
- c. affect any right, privilege, obligation, or liability acquired, accrued or incurred under the amended Act or repealed Acts or orders under such repealed or amended Acts: Rounding off of tax, etc. Antiprofitereering measure.*

Provided that any tax exemption granted as an incentive against investment through a notification shall not continue as privilege if the said notification is rescinded on or after the appointed day;

vii. That in light of section 174 (2)(a)(b)(c), the time limit of 3 years for receipt back of capital goods by principal manufacturer after completion of job work cannot be extended retrospectively to a transaction which was principally & originally undertaken under the erstwhile Central Excise Act, 1944 as the CGST Act, 2017 neither can receive anything which was not in force at the time of repeal nor affect any privilege accrued under repealed act and especially in absence of any transitional provisions which governed the transition of the erstwhile law to the present law.

viii. That moreover, Hon'ble Mumbai Bench in the case of Balmer Lawrie & Co. Ltd. as reported in 2014(301) ELT 573 has held that Every statutory provision is prospective unless explicitly provided to be retrospective by legislature - Interest liability upheld - Rule 14 of Cenvat Credit Rules, 2004 read with Section 11AB of Central Excise Act, 1944

ix. That similarly, the Hon'ble Gujarat High Court in the case of Goyal Traders as reported in 2014(302) ELT 529 has explained that Amendments, either creating fresh liability hitherto not existing, or extinguishing accrued rights would be considered prospective unless the statute either specifically or by necessary implication gives such provision retrospective effect.

x. That the Principal bench, New Delhi under similar situation in the case of Gwalior Alcobrew Pvt. Ltd as reported in 2017(309) ELT 692 has held that Interest on differential duty levied on finalization of provisional assessment - Sub-section (3) of Section 18 of Customs Act, 1962 was not in force on the date of filing of Bills of entry nor existing even on the date of finalisation of provisional assessments but was enacted on 13-7-2006, hence not applicable to the case of appellant because it is, by now, well settled that statutory amendments, either creating fresh liability hitherto not existing or extinguishing accrued rights would be considered prospective unless statute either specifically or by necessary implication gives such provision retrospective effect.

xi. That accordingly, the condition of 3 years to bring back the capital goods as provided under section 143 of the CGST Act, 2017 cannot retrospectively be made applicable to a transaction which per se was not subjected to restriction of 2 years provided under the erstwhile Central Excise Act, 2017. Accordingly, the said transaction has to be viewed prospectively and the condition of 3 years to bring back the capital goods has to be prospectively introduced from the date of transfer of capital goods from the 1st Job worker to 2nd job worker. Hence, all the conditions stipulated under section 143 stands complied with in present case for transfer of capital goods by 1st job worker to 2nd job worker under "job work procedure".

xii. That notwithstanding anything contained above, no time limit is prescribed in case of moulds and dies, jigs and fixtures, or tools either under the erstwhile law or the present law and hence conditions prescribed under section 143 in case of moulds and dies also stands complied with.



- xiii. That further we crave leave to refer and rely upon the CGST Circular no: 38/12/2018 dated 26.03.2018. That the said Circular is issued to bring clarification in respect of job work and related compliance requirement for the principal and the job-worker.
- xiv. That specifically para. 8.4 of Circular dated 26.03.2018 provides that where goods are sent from one job worker to another job worker, the goods may move under Challan issued either by the principal or the job worker. **In the alternative, the challan issued by the principal may be endorsed by the job worker sending the goods to another job worker, indicating therein the quantity and description of goods being sent.**
- xv. On bare perusal of the above detailed clarification a clear understanding can be attained that if the job worker intends to move goods to another job worker the same can be done by issuing a Challan either by the principal or the job-worker on endorsement of the challan by the principal. Implying thereby that the goods can be transferred by the principal manufacturer from one job-worker to another job-worker without any GST.
- xvi. Accordingly, in absence of any transitional provisions for receipt of capital goods by job worker under erstwhile Central Excise Act, 1944, the transactions of subsequent transfer of capital goods/ moulds from 1st job worker to 2nd job worker upon request of principal manufacturer under "job work process" would not constitute as "Supply" & accordingly GST is not payable on such transfer.

Additional Submissions on 26.07.2018

This is in reference to above subject matter. That in light of the hearing dt.26.07.2018, Your Honour had insisted upon clarification in respect of Cenvat credit in relation to capital goods availed by job worker. That accordingly, we crave leave to refer and rely upon the case of Uni Cast Pvt Ltd. as reported in 2016 (331) E.L.T369(All.), whereby the Hon'ble Allahabad High Court has held and clarified that Cenvat credit can be availed by the Job-worker, the extract of the said case law is annexed herewith and marked as ANNEXURE-A.

Further in support of the contention we also wish to refer to case of German Remedies Ltd. as reported in 2002(144) ELT 606 (Tri.-Mumbai), extract of the same is annexed herewith and marked as ANNEXURE-B. That notwithstanding the above, it is further submitted that Rule 3(5) of the erstwhile Cenvat Credit Rules, 2004 specifically provided that " *When inputs or capital goods, on which Cenvat Credit has been taken are removed as such from the factory of premises of the provider of output service, the manufacturer of the final products or provider of output service, as the case may be, shall pay an amount equal to the credit availed in respect of such inputs or capital goods and such removal shall be made under the cover of an invoice referred to in Rule 9*

That further when capital goods are removed after being used, the manufacturer or provider of output services shall pay an amount equal to the Cenvat credit taken on the said capital goods reduced by the percentage points calculated by straight line method, Implying thereby that when capital goods were removed as such or after being used under the erstwhile Cenvat Credit Rules, 2004 there they were required to reverse the credit.

That simultaneously, sec 141 of the CGST Act, dealing with transitional provisions is detailed below for your reference:

141. (1) Where any inputs received at a place of business had been removed as such or removed after being partially processed to a job worker for further processing, testing, repair, reconditioning or any other purpose in accordance with the provisions of existing law prior to the appointed day and such inputs are returned to the said place on or after the appointed day, no tax shall be payable if such inputs, after completion of the job work or otherwise, are returned to the said place within six months from the appointed day.

That on bare reading of the said provision and affirmed understanding can be attained that the transitional provisions solely covered inputs and their removal as such and further there exist no provision of law under CGST Act, 2017 providing for any ITC reversal mechanism in respect of removal of capital goods as such or after use hence in the scenario when the said provision failed to provide any explanation in respect of capital goods then no reversal on as such removal can be Subjected to capital goods and molds and tools in light and appreciation of the Section 141 dealing With transitional provisions and section 174 being the repeal and savings clause emphasizing that once the act is repealed no right, privilege, obligation or liability acquired can be made applicable to the present Act. That in light of the said submission we make a humble request before your Honour to kindly appreciate the factual as well as legal position as involved under the present application and pass an appropriate order.

03. CONTENTION - AS PER THE CONCERNED OFFICER

The submission, as reproduced verbatim, could be seen thus-
It is submitted that, Issue on which advance ruling is required:

M/s Silgan Dispensing Systems India Pvt. Ltd., 37/1966, Omkaram, Gandhi Nagar, Service Road, Kherwadi, Bandra(East), Mumbai 400051, (here in after referred to as 'the applicant') has filed above detailed application under Section 97 of the Central Goods and Service Tax Act, 2017 read with Rule 104 (1) Of the CGST Rules, 2017 seeking advance ruling on:

- (i) Whether on transfer of machines & moulds (being "capital goods"), from the premises of the job-worker to another job-worker, which were originally received by said job worker under the erstwhile Central Excise Act, 1944 will constitute as "supply" under GST.

2. M/S Silgan Dispensing Systems India Pvt. Ltd., registered under GSTIN NO.27AAPCA1687D171 is engaged in Trading Business. The applicants in Point No.15 (enclosed as Annexure 'A'), have stated that originally during the period 2012-13 & 2013-14, the machines & moulds were transferred to M/s.Shaily Engineering Plastics Limited hereinafter referred to as job worker') directly by the supplier of the principal manufacturer namely M/s.MWV India Pvt. Ltd.(hereinafter referred to as 'first principal manufacturer') Further in August,2017, M/s.MWV India Pvt. Ltd., sold part of business under Slump Sale vide BTA dated 31.08.2016 to

M/s. Aphrodite Packaging Solutions Pvt. Ltd., (herein after referred to as 'second principal manufacturer') including the subject item of capital goods. Thereafter, the name of the company was changed to M/s. Silgan Dispensing Systems India Pvt. Ltd., from M/s.Aphrodite Packaging Solutions Pvt. Ltd., w.e.f. 13.11.2017. Subsequently, the applicant now propose to transfer the said machines/ moulds under the GST regime from the premises of M/s.Shaily Engineering Plastics Limited(hereinafter referred to "job-worker") to another job-worker namely M/5. Vasanth Tools Crafts Pvt. Ltd.(hereinafter referred to "subsequent job-worker". Accordingly, the present Advance Ruling is sought in respect of GST application on said transfer of machines/ moulds to subsequent job-worker.

3. Further, the applicant in Point No.16 of the application (in Annexure-B), has submitted their interpretation of law which is as under:

The applicant has submitted that sub-section 1 of section 141 of the CGST Act, 2017 deals with goods removed to job worker and mentioned that on bare reading it can be construed that the provisions detailed in Section 141(1) of the CGST Act, 2017, confine themselves to inputs only, whereas goods under consideration are capital goods in the nature of machines and moulds and in absence of any specific provision under the transitional provisions in respect of receipt of capital goods by job-worker under erstwhile Central Excise Law & lying with him as on appointed date of GST, present transfer of capital goods will not entail any GST liability. In support of the above said contention, the applicant relied upon the following judgements.

- a. 2014(299)ELT 3 (Mad.) - Metal Weld Electrodes.
- b. 2012(283)ELT 188 (A.P.) - IDBI Ltd.
- c. 2012(281)ELT 321 (Mad.) - Nirma Ltd.
- d. 2010(262)ELT 50(SC) - Balwant Singh.

4. Further, the applicant relied upon Para 8.4 of the CGST Circular No.38/12/2018 dated 26.03.2018, which provides that where goods are sent from one job worker to another job worker, the goods may move under Challan issued either by the principal or the job worker. In the alternative, the challan issued by the principal may be endorsed by the job worker sending the goods to another job worker, indicating therein the quantity and description of goods being sent.

5. Further, the applicant submitted that on bare perusal of the above detailed clarification a clear understanding can be attained that if the job worker intends to move goods to another job worker the same can be done by issuing a Challan either by the principal or the job-worker on endorsement of the challan by the principal. Implying thereby that the goods can be transferred by the principal manufacturer from one job-worker to another job-worker without any GST. Accordingly, in absence of any transitional provisions for receipt of capital goods by job worker under erstwhile Central Excise Law & lying with job worker as on appointed date of GST law the transactions of subsequent transfer of said items of machines & moulds (being Capital Goods) to another job worker upon request of principal manufacturer under "job work process" would not constitute as "Supply" & accordingly GST is not payable on such transfer.

FINDINGS

6. The basic issue to be decided in the application is whether on transfer of machines & moulds (being "capital goods"), from the premises of the job-worker to another job-worker, which were originally received by said job-worker under the erstwhile Central Excise Act, 1944 will constitute as "supply" under GST.

The applicant in Point No.15 of the application, have stated that the originally the capital goods i.e. machines & moulds (pertaining to M/S.MWV India Pvt. Ltd., ie. first principal manufacturer) were sent for job work to M/s. Shaily Engineering Plastics Limited (job worker) during the period 2012-13 & 2013-14. Further, the applicant has stated that they proposes to transfer the said capital goods under the

GST regime (August, 2017) from the premises of M/s. Shaily Engineering Plastics Limited (job worker) to another job-worker namely M/s. Vasanth Tools Crafts Pvt. Ltd. (hereinafter referred to "subsequent job-worker". However, it is not clear from the above information whether:

a) The Cenvat Credit on the said Capital Goods have been availed/taken by the Principal Manufacturer (M/s. MWV India Pvt. Ltd.,) or by the Job Worker (M/s. Shaily Engineering Plastics Limited)

b) The Job Worker had been paying Central Excise Duty while clearing the finished goods/semi finished goods to the Principal Manufacturer (M/s. MWV India Pvt. Ltd.,).

The provisions regarding Job work under the Central Excise is as under:

Rule 4(5)(b)(ii) & (iii) of Cenvat Credit Rules, 2004

- (ii) As per the above Rule, the Cenvat Credit on capital goods shall be allowed even if any capital goods as such are sent to a job worker for further processing, testing, repair, re-conditioning etc., for the manufacture of final products or any other purpose, and it is established that the capital goods are received back by the manufacturer or the provider of output service, as the case may be, within two years of their being so sent;
- (iii) If the capital goods are not received back within the time specified (i.e. two years) by the manufacturer, the manufacturer shall pay an amount equivalent to the CENVAT credit attributable to the capital goods by debiting the CENVAT credit.

In this case, M/s. MWV India Pvt. Ltd., (ie. first principal manufacturer) sent capital goods for job work to Ms. Shaily Engineering Plastics Limited (job worker) during the period 2012-13 & 2013-14. The applicant has taken over the business (including the capital goods) of first principal manufacturer in August, 2017. Till such time the capital goods was there with the Job worker viz. M/s. Shaily Engineering Plastics Limited (ie. from 2012-13, 2013-14 to August, 2017, more than 3 years). As per the above Cenvat Credit Rules, 2004, if the capital goods are not received back within two years from the job worker, the manufacturer has to pay an amount equivalent to the CENVAT credit attributable to the capital goods by debiting the CENVAT credit account. In this case, the capital goods are not received back from the job worker i.e. M/s. Shaily Engineering Plastics Limited even after three years and it appears that the first principal manufacturer has not paid the Central Excise duty or debit the CENVAT account. Since, the duty is not paid, the applicant is liable to pay GST while transferring the capital goods from the job worker viz. M/s. Shaily Engineering Plastics Limited to another job-worker namely M/s. Vasanth Tools Crafts Pvt. Ltd. The case laws mentioned by the applicant are not applicable in this case.

Further, as per Rule 117(1) & (2) of CGST Rules, 2017, it has to be checked whether

- a) the first principal manufacturer has submitted the declaration electronically in FORM GST TRAN-1 and included the said capital goods in his TRAN-1;
- b) When the applicant took over the business of first principal manufacturer in August, 2017, it has to be seen whether the said capital goods are shown in his books of accounts i.e. shown the capital goods as his assets;
- c) the applicant after takeover of business from first principal manufacturer, has filed the declaration electronically in FORM GST TRAN-1 and included the said capital goods in his TRAN-1.

8. The claim of the applicant that Section 141(1) of the CGST Act, 2017 does not include Capital Goods and hence GST need not be paid while transfer of capital goods from one job worker to another job worker, does not stand. The Section 141(1) of the CGST Act, 2017, itself is not applicable to the applicant. The same is only for inputs sent to job worker and not the capital goods where in this case of applicant.

9. Further, the Board vide Circular No.38/12/2018 dated 26.03.2018, had issued clarification on issues related to Job Work under GST. In para No.2 of the above Circular, it is mentioned that on completion of the job work, the principal shall bring back the goods to his place of business within three years in case of capital goods (except moulds and dies, jigs and fixtures or tools). In para No.3 of the above Circular, it is mentioned that if the time frame of three years for bring back capital goods is not adhered to, the activity of sending the goods for job work shall be deemed to be a supply by the principal on the day when the said capital goods were sent out by him.

PRAYER

In this case the following information is not available:

- a) The Cenvat Credit on the said Capital Goods have been availed/taken by the Principal Manufacturer (M/s. MWV India Pvt. Ltd.,) or by the Job Worker (M/s. Shaily Engineering Plastics Limited) in 2012-13 and 2013-14.
- b) The Job Worker had been paying Central Excise Duty while clearing the finished goods/semi finished goods to the Principal Manufacturer (M/s. MWV India Pvt. Ltd.,) or otherwise.
- C) the first principal manufacturer has submitted the declaration electronically in FORM GST TRAN-1 and included the said capital goods in his TRAN-1 (as on 30.06.2017) or otherwise;

d) When the applicant took over the business of first principal manufacturer in August, 2017, it has to be seen whether the said capital goods are shown in his books of accounts i.e. shown the capital goods as his assets or otherwise;

e) the applicant after takeover of business from first principal manufacturer, has filed the declaration electronically in FORM GST TRAN-1 and included the said capital goods in his TRAN-1 or otherwise.

(i) Considering the facts discussed in foregoing paragraphs, the question framed by the applicant in Point No.14, whether on transfer of machines & moulds (being "capital goods"), from the premises of the job-worker to another job-worker, which were originally received by said job worker under the erstwhile Central Excise Act, 1944 will constitute as "supply" under GST, inspite of the information not available as mentioned above, the answer is "Yes" and will constitute as "Supply" in terms of Section 7 of the CGST Act, 2017 which prescribes that all forms of supply of goods or services or both such as sale, Transfer, barter, exchange, licence, rental, lease or disposal are included in the expression "Supply".

04. HEARING

The case was scheduled for 27.06.2018 for Preliminary hearing when Ms. Harpinder Sandhu, Advocate along with Sh. Bharat Rawal, C.A. appeared and contended for admission of application as per details in their application. Jurisdictional Officer Sh. Manoj Ohekar, Dy. Commr., State Tax, appeared and stated that they will be making their submissions in due course. Jurisdictional Officer, from the Central Tax, Ms. Sharmila Bokey, Supdt., appeared and made written submissions.

The application was admitted and called for final hearing on 25.07.2018, Ms. Harpinder Sandhu, Advocate along with Sh. Bharat Rawal, C.A., appeared and made oral and written submissions. The issue with respect to capital goods and moulds in the case was not clear and they stated that they would be making further submissions shortly. The Jurisdictional Officer was not present.

05. OBSERVATIONS

We have gone through the facts of the case, documents on record and submissions made by both, the applicant and the department. The basic issue before us is "whether on transfer of machines & moulds (being "capital goods"), from the premises of the job-worker to another job-worker, which were originally received by said job-worker under the erstwhile Central Excise Act, 1944 will constitute as "supply" under GST."

The applicant has submitted that they proposed to transfer said machines/moulds under the GST regime from the premises of Shaily Engineering Plastics Limited (their earlier job worker) to another job-worker namely M/s. Vasanth Tools Crafts Pvt. Ltd. The said capital goods were transferred to their earlier job worker in the year 2012, under the Erstwhile Central Excise Rules and prior to the introduction of GST. They have also submitted that when the capital goods/moulds were originally transferred by them to the first job worker, on such transfer of capital goods/mould cenvat credit was availed by the first job worker as provided/permitted under provisions of Rule 4(5)(b) of erstwhile Cenvat Credit Rules, 2004, provisions of Rule 4(5)(b) of erstwhile Cenvat Credit Rules, 2004 for receipt back of such capital goods/moulds by principal

manufacturer within stipulated time limit of two years are not applicable as provided in light of Circular No. 637/28/2002-CX., dt. 08.05.2002. Hence in terms of the Circular dt. 08.05.2002, the stipulated time of two years as provided under rule 4(5)(b) was not applicable in case where Cenvat Credit was availed by the first job worker as consignee/recipient of goods on behalf of principal manufacturer.

We reproduce the said Circular No. 637/28/2002-CX., dt. 08.05.2002 which is as below:-

Circular No.637/28/2002-CX 8th May, 2002

F.No. 267/12/2002-CX-8 Govt of India, MOF, Department of Revenue CBEC

Subject: Admissibility of CENVAT credit to inputs and capital goods used by the manufacturer outside the factory premises.

Board's attention has been drawn to the Supreme Court judgement in Civil Appeal No.5340-5341 of 2000 in the case of M/s. Jaypee Rewa Cement wherein the Apex Court has held that MODVAT credit on explosives used in mines (which are outside the factory premises) for mining of lime stone (intermediate product) shall be available to the manufacturing unit under Rule 57 J of the erstwhile Central Excise Rules, 1944. Accordingly, the matter of admissibility of Cenvat credit on inputs and capital goods when these are used outside the factory of manufacture of final product has been reviewed by Board in the light of new CENVAT Rules which came into force w.e.f. 1.7.2001. It has been observed by the Board that 'inputs' have been defined under Rule 2(f) of Cenvat Credit Rules, 2001 as below:

.....
3. Similarly, Capital goods have been defined under Rule 2(b) of said Rules as those items which are used in the factory of the manufacturer of final products. Moreover, as per Rule 3(1) of the said Rules, credit on inputs is also admissible when inputs are used in the manufacture of intermediate products by a job worker availing the benefit of notification No.214/86-CE dated 25.3.86. Further, in terms of Rule 4(5), capital goods may be sent to a job worker's premises for production of goods. Therefore, in view of the said statutory provisions contained in Cenvat credit Rules, 2001 cited above, Cenvat Credit is admissible only when the inputs or Capital goods are used by the manufacturer within the factory premises [except when inputs or capital goods are used/sent for job work outside factory]. This position remains unchanged in the present Cenvat Credit Rules, 2002.

From a reading of the Circular quoted by the applicant it is seen that nowhere it is mentioned that provisions of Rule 4(5)(b) of erstwhile Cenvat Credit Rules, 2004 for receipt back of such capital goods/moulds by principal manufacturer within stipulated time limit of two years are not applicable.

The applicant has cited Section 141 of the CGST Act, 2017, which deals with the Transitional Provisions and have submitted that on bare reading it can be construed that the said provisions are confined only to inputs, whereas goods under consideration are capital goods. Hence they have come to a conclusion that when the transitional provisions have not detailed any provision in respect of capital goods/moulds then admittedly the same deserved to be cleared without payment of duty since essentially the duty was paid at the time of receipt of the said goods under the erstwhile Central Excise Act, 1944. Here they seem to have slipped on the fact that the Cenvat credit of the said capital goods had been availed by the first job worker, as stated by them earlier in their submissions.

They have also relied upon the CGST Circular no: 38/12/2018 dated 26.03.2018 and have submitted that para. 8.4 of Circular dated 26.03.2018 provides that where goods are sent from

one job worker to another job worker, the goods may move under Challan issued either by the principal or the job worker. In the alternative, the challan issued by the principal may be endorsed by the job worker sending the goods to another job worker, indicating therein the quantity and description of goods being sent. Hence according to them, in absence of any transitional provisions for receipt of capital goods by job worker under erstwhile Central Excise Law & lying with job worker as on appointed date of GST Law, the transactions of subsequent transfer of said items of machines & moulds (being Capital Goods) to another job worker upon request of principal manufacturer under job work process" would not constitute as "Supply" & accordingly GST is not payable on such transfer.

Under Rule 4(5)(a) of the erstwhile CCR, 2004, the cenvat credit was allowed even if any inputs or capital goods as such or after being partially processed were sent to job worker for further processing, testing, repair, re-conditioning (or for the manufacture of intermediate goods necessary for the manufacturing of final products) or any other purposes, and it was established from the records, challans or memos or any other document produced by the manufacturer or the provider of output service, taking the cenvat credit that the goods were received back in the factory within one hundred and eighty days of their being sent from the factory or premises of the provider of output service, as the case may be. And if the inputs or the capital goods were not received back within one hundred eighty days, the manufacturer or provider of output service was required to pay an amount equivalent to the CENVAT credit attributable to the inputs or capital goods by debiting the CENVAT credit or otherwise, but the manufacturer or provider of output service could take the cenvat credit again when the inputs or capital goods were received back in his factory. However, the above referred Rule was substituted vide the Budget, 2015 and which read as follows:-

"(a) (i) The CENVAT credit on inputs shall be allowed, as the case may be:

Provided that credit shall also be allowed even if any inputs are directly sent to a job worker;

(ii) the CENVAT credit on capital goods shall be allowed even if any capital goods as such are sent to a job worker for further processing, testing, repair, re-conditioning or for the manufacture of intermediate goods necessary for the manufacture of final products or any other purpose, and it is established from the records, challans or memos or any other document produced by the manufacturer or the provider of output service taking the CENVAT credit that the capital goods are received back by the manufacturer or the provider of output service, as the case may be, within two years of their being so sent:

Provided that credit shall be allowed even if any capital goods are directly sent to a job worker without their being first brought to the premises of the manufacturer or the provider of output service, as the case may be, and in such a case, the period of two years shall be counted from the date of receipt of the capital goods by the job worker;

(iii) if the inputs or capital goods, as the case may be, are not received back within the time specified under sub-clause (i) or (ii), as the case may be, by the manufacturer or the provider of output service, the manufacturer or the provider of output service shall pay an amount equivalent to the CENVAT credit attributable to the inputs or capital goods, as the case may be, by debiting the CENVAT credit or otherwise, but the manufacturer or the provider of output

service may take the CENVAT credit again when the inputs or capital goods, as the case may be, are received back in the factory or in the premises of the provider of output service."

From the submissions made by the applicant we find that they have contravened the above provisions of the Erstwhile CCR, 2004. The goods were not received back by them within the time frame mentioned above and they had also not reversed the credit availed in such case. Now that GST has been introduced in the year 2017, they want to avail the benefit of sending the said capital goods from their first job worker to their second job worker.

We find that in the subject case, M/s. MWV India Pvt. Ltd., (ie. first principal manufacturer) sent capital goods for job work to Ms. Shaily Engineering Plastics Limited (first job worker) during the period 2012-13 & 2013-14. The applicant took over the business (including the capital goods) of first principal manufacturer in August, 2017. Till such time the capital goods was there with the first Job worker (ie. for more than 3 years). As per the above Cenvat Credit Rules, 2004, if the capital goods were not received back within two years from the job worker, the manufacturer had to pay an amount equivalent to the CENVAT credit attributable to the capital goods by debiting the CENVAT credit account. In this case, the capital goods have not been received back from the first job worker even after three years and it is felt that the first principal manufacturer has not paid the Central Excise duty or debit the CENVAT account. Since, the duty has not been paid, the applicant is liable to pay GST while transferring the capital goods from the first job worker to the second job-worker namely M/s. Vasanth Tools Crafts Pvt. Ltd.

We find that the provisions of Rule 117 (Transitional Provisions) of the CGST Rules, 2017 provide for tax or duty to be carried forward under any existing law or on goods held in stock on the appointed day. The applicant has not brought on record any details to show that either the first principal manufacturer or the applicant has submitted the declaration electronically in FORM GST TRAN-1 and included the said capital goods in his TRAN-1, as provided under Rule 117 of the CGST Rules, 2017. Since the details regarding the subject goods have not been carried forward by the applicant or the first principal manufacturer from the earlier law to GST laws, the goods cannot now be brought into the GST fold.

The definition of "supply" as per the Section 7 CGST Act, 2017 is as follows:-

7. (1) For the purposes of this Act, the expression "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) the activities specified in Schedule I, made or agreed to be made without a consideration; and

(d) the activities to be treated as supply of goods or supply of services as referred to in Schedule II.

(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), the Government may, on the recommendations of the Council, specify, by notification, the transactions that are to be treated as –

(a) a supply of goods and not as a supply of services; or

(b) a supply of services and not as a supply of goods.

From the submissions made by the applicant it appears that neither they, nor the first principal manufacturer have carried forward the capital goods into the GST regime by following the procedure prescribed by Section 117 mentioned above. Hence the subject transaction of transferring the capital goods from the first job worker to the second job worker would be an independent and fresh transaction for which the same would be treated as supply of goods and will be liable to tax under the GST Laws.

05. 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- 26/2018-19/B-

89

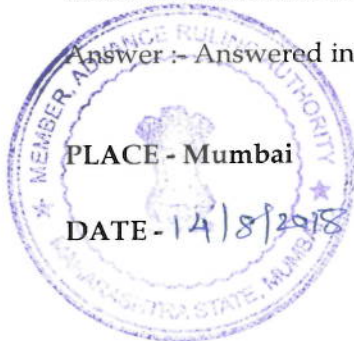
Mumbai, dt.

14/8/2018

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

Question :- Whether on transfer of machines & moulds (being "capital goods"), from the premises of the job-worker to another job-worker, which were originally received by said job-worker under the erstwhile Central Excise Act, 1944 will constitute as "supply" under GST.

Answer :- Answered in the affirmative.



—sd—
B. V. BORHADE
(MEMBER)

—sd—
PANKAJ KUMAR
(MEMBER)

CERTIFIED TRUE COPY

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.

MEMBER
ADVANCE RULING AUTHORITY
MAHARASHTRA STATE, MUMBAI

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.