



RAJASTHAN AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX, KAR BHAWAN, AMBEDKAR
CIRCLE, NEAR RAJASTHAN HIGHCOURT
JAIPUR – 302005 (RAJASTHAN)



ADVANCE RULING NO. RAJ/AAR/2024-25/21

Mahipal Singh Additional Commissioner	:	Member (Central Tax)
Mahesh Kumar Gowla Additional Commissioner	:	Member (State Tax)
Name and address of the applicant	:	M/s TANUJA JANGIR, Omprakash Jangir, Ward no.3 Near Canara Bank, NAWALGARH, JHUNJHUNU-333042, RAJASTHAN
GSTIN of the applicant	:	08BLJPJ8500R1ZH
Clause(s) of Section 97(2) of CGST/SGST Act, 2017, under which the question(s) raised	:	(a) classification of goods and/or services or both (b) applicability of a notification issued under the provisions of the Act (e) Determination of the liability to pay tax on any goods or services or both.
Date of Personal Hearing	:	15.10.2024
Present for the applicant	:	Mr. Rahul Lakhwani (Advocate) and C.A. Megha Dhankar
Date of Ruling	:	22/11/2024

Note 1: Under Section 100 of the CGST/SGST Act, 2017, an appeal against this ruling lies before the Appellate Authority for Advance Ruling, constituted under Section 99 of CGST/SGST Act, 2017, within a period of 30 days from the date of service of this order.

Note 2: At the outset, we would like to make it clear that the provisions of both the CGST Act and the SGST 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 SGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, a reference to such a similar provision under the CGST Act / SGST Act would be mentioned as being under the "GST Act".

The issue raised by M/s TANUJA JANGIR, Omprakash Jangir, Ward no.3 Near Canara Bank, NAWALGARH, JHUNJHUNU-333042, Rajasthan (hereinafter "*the applicant*") is fit to pronounce advance ruling as they have deposited prescribed Fee under CGST Act and it falls under the ambit of the Section 97(2) given as under:

- (a) classification of goods and/or services or both
- (b) applicability of a notification issued under the provisions of the Act
- (e) Determination of the liability to pay tax on any goods or services or both

A. SUBMISSION OF THE APPLICANT (in brief):-

Brief facts of the case :

1. IKTAI (hereinafter referred as '**Applicant**') is a registered proprietorship, having its office at Omprakash Jangir, Ward no. 3 Near Canara Bank, Nawalgarh, Jhunjhunu, Rajasthan. The Applicant is registered with jurisdiction GST office in Jhunjhunu, Rajasthan.
2. The Applicant intends to expand into a new business vertical focused on goods transport as a Goods Transport Agency (hereinafter referred to as "**GTA**"). The Applicant is desirous of entering into agreement with other GTA's (hereinafter referred to as "**Principal GTA**") for transportation of goods.

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3. That the Applicant has prepared a draft agreement to document the terms and conditions for contracting with other GTAs. That as per the draft agreement, the customers of Principal GTA will award contract (hereinafter referred as '**Main Contract**') for transportation of goods. The Principal GTA will issue consignment notes to its customers for transportation of goods. Copy of draft agreement is marked as Annexure-1.
4. That, Principal GTA will engage the Applicant for transportation of goods. The Applicant will be responsible to pick up the goods from the loading point and transport the goods to the designated unloading point, as per instructions of the Principal GTA. The Applicant will undertake the transport of goods on principal basis, that is to, he will issue and provide the Principal GTA with a consignment note, for each transport, for transportation of goods.
5. That, under GST, service by way of transportation of goods by road, other than GTA is classified under Entry 18, Heading 9965 vide Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 as amended from time to time (hereinafter referred to as '**Exemption Notification**'). As per Exemption Notification, *service by way of transportation of goods by road*, is exempted except in following cases-

- A. A goods transportation agency
- B. A courier agency

That Entry 18 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, reads as follows—

In exercise of the powers conferred by [sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148] of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of services of description as specified in column (3) of the Table below from so much of the central tax leviable thereon under sub-section (1) of section 9 of the said Act, as is in excess of the said tax calculated at the rate as specified in the corresponding entry in column (4) of the said Table, unless specified otherwise, subject to the relevant conditions as specified in the corresponding entry in column (5) of the said Table, namely:—

TABLE

Sl. No.	Chapter, Section or Heading	Description of Service	Rate (per cent)	Condition
18	Heading 9965	Services by way of transportation of goods- a. By road except the services of i) a Goods Transport Agency (GTA). ii) A courier agency	NIL	

B. INTERPRETATION AND UNDERSTANDING OF APPLICANT ON QUESTION RAISED (IN BRIEF)

1. In the present case, the Applicant will undertake the transportation of goods. To determine whether the service of transportation of goods qualifies under Entry 18 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, it is pertinent to examine the meaning of "GTA". For the definition of "GTA", we need to refer

Explanation (xxxx) to Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017. Relevant extract of the same is as follows;

4. Explanation.—For the purposes of this notification,—
(xxxx) 'goods transport agency' means, -

any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.

2. That from the bare perusal of Explanation (xxxx) to Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017, it transpires that the filter for considering something as 'Goods Transport Agency' is issuance of consignment note by the transporter. Upon issuance of consignment note the transporter assumes the lien on goods to be transported, that is to say, the transporter becomes the bailee of the goods.
3. Further, the use of phrase "**in relation to**" has extended the scope of the definition of GTA. It includes not only the actual transportation of goods but any intermediate/ancillary service provided in relation to such transportation, like loading or unloading, packing or unpacking temporary warehousing etc. If these services are not provided as independent activities but are the means for successful provision of GTA service, then they are also covered under GTA. Therefore, in respect of those who provide agency services in transport, the liability is cast on recipient in most of the cases or unless option to pay under forward charge has been exercised by the GTA.
4. That the concept of 'Goods Transport Agency' is nothing new to the Indirect Tax Legislature as the same was also there in erstwhile Service Tax Act 1994. Therefore, a simultaneous reading is required in order to understand the meaning of 'Goods Transport Agency' –

A. As per section 65B(26) of the Finance Act, 1994, "Goods Transport Agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called. The "Goods Transport Agency" as is defined in clause 2(ze) of notification dated 28.06.2017 reads as follows :

"(ze) "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called;"

In the Service Tax regime as well, issuance of consignment note was integral and mandatory requirement before any road transporter could be brought within the ambit of GTA. Under the GST law, the definition of Goods Transport Agency is provided in Clause (ze) of Notification dated 28.06.2017, as supra. Therefore, the issuance of consignment note is sine-qua-non for a supplier of service to be considered as a Goods Transport Agency. If such a consignment note is not issued by the transporter, the "service provider" will not come within the ambit of goods transport agency. If a consignment note is issued, it indicates that the lien on goods has been transferred (to the transporter) and the transporter becomes responsible for the goods till its safe delivery to the consignee. Therefore, it is only the service of such GTA, who assumes agency functions, that is being brought into the GST net. The individual truck/tempo operators who do not issue any consignment note are not covered within the meaning of the term GTA.

5. In terms of the Rule 4B of Service Tax Rules, 1994, 'consignment note' means a document issued by a goods-transport-agency against the receipt of goods for the purpose of transport of goods by road in a goods carriage, which is serially numbered, and contains the name of the consignor and consignee, registration number of the goods carriage in which the goods are transported, details of the goods transported, details of the place of origin and destination, person liable for paying service tax whether consignor, consignee or the goods transport agency.

6. That in the matter of **Gunesh Logistics Vs. Commissioner of C.Ex. & Service Tax, Jaipur-I [MANU/CE/0514/2019]**, CESTAT Principal Bench, Delhi held that:

"24. Under Rule 4B of the Service Tax Rules, 1994 a consignment note is a document issued by a GTA reflecting the name of the cosigner and consignee, registration number of the goods carried in which the goods are transported, details of the goods transported, details of the place of origin and the destination and the person liable for paying the service tax. The consignment notes issued to by the Applicant which are contained from the pages 112 to 130 of the appeal paper book contain all the particulars as mentioned in Rule 4B and the issuance of the consignment note has not been disputed in the show cause notice.

25. It would be seen from that pre-negative list period prior to 1 July, 2012 that the following two conditions have to be satisfied for a service to fall within the purview of GTA service :-

- (i) There should be transportation of goods by road; and*
- (ii) Issuance of consignment note by GTA for the post-negative list period from 1 July, 2012 to 31 March, 2013.*

26. The following conditions have to be satisfied pre-negative list for a service to qualify as a GTA service :

- (i) There should be an activity in relation to transport of goods by road;*
- (ii) Issuance of consignment note by the GTA;*
- (iii) Activity is performed by a GTA for another; and*
- (iv) Activity is performed for consideration.*

27. It cannot be doubted that the first condition with regard to both pre-negative list and the post-negative list is satisfied since RMC has been transported by the Applicant using transit mixers of the Applicant by road. The second condition relating to issuance of consignment note by GTA in the pre-negative list period and the post-negative list period is also satisfied as the Applicant had issued the consignment notes. The third condition in the post-negative list period is that the activity should be performed by the GTA for another. It cannot be doubted that the Applicant has undertaken the transportation of RMC for the mine owners. The fourth condition of the post-negative period is that the activity should be performed for a consideration. It cannot also be doubted that the Applicant is receiving consideration from the service recipient as is clear from the invoices raised by the Applicant to the service recipient.

28. Thus, the Applicant has been rendering GTA service by transporting RMC from one place to another as per the directions of the service recipient. The finding to the contrary recorded in the impugned order by the Commissioner that the Applicant was not performing GTA service but was performing STG service cannot be sustained."

7. That from a plain reading of the above judgement it can be inferred that to qualify as GTA service, following conditions need to be satisfied:
- A. There should be an activity in relation to transport of goods by road;
 - B. Issuance of consignment note by the GTA;
8. That, the Applicant humbly submits that condition relating to issuance of consignment note by GTA, will be satisfied as the transport of goods will be done on the Principal-to-Principal basis and Applicant will issue the consignment note.

9. That, the Applicant will satisfy the conditions laid down to qualify as GTA service. However, there is a contrary view that there cannot be two consignment notes for a single movement of goods hence, the services proposed to be provided by the Applicant should be exempt.

10. That, the Applicant placed reliance on the matter of *M/s Saravana Perumal, the Authority of Advance Rulings in Karnataka*, vide Order No. KAR ADRG 98/2019, dated 27-9-2019, wherein the Authority of Advance Ruling held that when a registered person issued a consignment note for the transportation of goods belonging to others and undertakes to transport the same for a consideration, he would become GTA. The relevant extracts has been reproduced as follows:

*"5.4 The **Goods Transportation Agency** is defined under clause 2(ze) of Notification No-12/2017 – Central Tax (Rate) dated 28.06.2017, for the purpose of the said Notification, and is as under;*

"(ze) "goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called;"

Hence when the applicant issues a consignment note for the transportation of goods belonging to others and undertakes to transport the same for a consideration, he would become a Goods Transport Agency within the meaning of clause (ze) of Notification No. 12/2017 – Central Tax (Rate) dated 28.06.2017.

Further, the Goods Transport Agency is defined in the explanation to clause (iii) of entry 9 of Notification No. 11/2017- Central Tax (Rate) dated 28.06.2017, for the purposes of the said entry, as under:

"goods transport agency" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called;"

It could be seen from above that the definition of "goods transport agency" is one and the same for the purposes of both the aforesaid two notifications."

11. The Applicant humbly submits that they will be undertaking the transport services assign to it on a principal-to-principal basis, that is to say, it will be responsible for the goods being transported by them as a bailee which will also be evident from the consignment note issued by him, therefore Applicant fits in the definition of GTA services.

12. Further the Applicant submits that the whole work of transportation of goods will be sub-contracted. Therefore, the nature of service, will not change as the actual transportation of goods will be done by the Applicant.

13. In light of the above discussion, it is humbly requested to your Good Office to clarify whether the Entry no. 18 of Notification No. 12/2017 dated 28.06.2017 will be applicable to the Applicant and the services provided by the Applicant will be exempted.

C. QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT:

Question : Whether the activity of the transportation of goods by the Applicant will be exempted under entry no. 18 of Notification no.12/2017-Central Tax (Rate) dated 28.06.2017?

D. COMMENTS OF THE JURISDICTIONAL OFFICER: -

Comments received from the Superintendent, Range-34, CGST JHUNJHUNU, Rajasthan vide letter F.NO. GL-2/CGST-34/MiscCorres./01/2020 Dated: 09.10.2024 are as under:

Question Raised before the authority

1. Whether the activity of the transportation of goods by the applicant will be exempted under entry No 18 of notification no 12/2017-Central Tax (Rate) dated 28.06.2017?

On the matter this office is of the opinion that the activities carried out by the applicant will be covered under Heading 9966 (Rental services of transport vehicles) and tax rate will be applied as per entry No 10 of Notification no 11/2017-Central Tax (Rate) dated 28.06.2017. As the entry No 18 of notification no 12/2017-Central Tax (Rate) dated 28.06.2017 covers the heading 9965, the question of exemption under entry No 18 of notification no 12/2017-Central Tax (Rate) dated 28.06.2017 does not arise in the matter.

For the above opinion, this office has relied upon the order No MAH/AAAR/RS-SK/26/2020-21 dated 17.09.2020 of Maharashtra Appellate Authority for advance ruling for Goods and Service Tax in the matter of M/s Liberty Translines. In the above ruling MAAAR upheld the order of Maharashtra Advance Ruling Authority which ruled that the applicant is not having transportation contract with the actual consignors/consignees and M/s Posco ISDC Pvt Ltd (can be read as Principal GTA in this case) does have the transportation contract with the actual consignors/consignees. Attributing to this fact, where the goods are not directly received by the applicant from the actual consignors/consignees, the applicant cannot issue consignment note in this proposed transaction, which is an essential condition to act as a GTA. Only the Principal GTAs are entitled to issue the consignment note in the capacity of transporter. The applicant is merely a Goods Transport operator here and not a GTA. It was observed by the MAAAR that the appellant is simply hiring out their transport vehicles to M/s Posco ISDC Pvt Ltd (can be read as Principal GTA in this case) for a consideration, hence, their services would be classified under the Heading 9966 of Notification No 11/2017-C.T.(Rate), dated 28.06.2017 bearing the description "rental services of transport vehicles".

F. PERSONAL HEARING :

In the matter, personal hearing was granted to the applicant on 15.10.2024. Mr. Rahul Lakhwani (Advocate) and C.A. Megha Dhankar Authorized Representative appeared for personal hearing. They reiterated the submission already made by them.

G. DISCUSSIONS AND FINDINGS:

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.
2. The applicant is a registered proprietorship firm having its office at Ward no. 3 Near Canara Bank, Nawalgarh, Jhunjhunu, Rajasthan. The Applicant intends to expand into a new business vertical focused on goods transport as a Goods Transport Agency (hereinafter referred to as "GTA"). The Applicant is desirous of entering into agreement with other GTA's (hereinafter referred to as "Principal GTA") for transportation of goods. The term 'principal 'G TA' used hereinafter is not defined in the GST Act and it is merely a term assumed and given by the applicant to the entity (other than the applicant) that shall enter into the contract of transportation of goods with the owner of the goods and shall issue a consignment note for the same in lien of certain agreed upon consideration. Thus, the term 'principal GTA' may be construed accordingly in the order.
3. We found that the Applicant has made various submissions in support of their contention that they can issue a consignment note (as a GTA) to Principal GTA for the same transportation of goods by road, happening in the same vehicle belonging to the Applicant. We also found that Applicant submitted that they prepared a draft agreement to document

the terms and conditions for contracting with other GTAs. That as per the draft agreement, the customers of Principal GTA will award contract (hereinafter referred as 'Main Contract') for transportation of goods. The Principal GTA will issue consignment notes to its customers for transportation of goods. Then, the Principal GTA will engage the Applicant for transportation of goods. The Applicant will be responsible to pick up the goods from the loading point and transport the goods to the designated unloading point, as per instructions of the Principal GTA. The Applicant will undertake the transport of goods on principal basis, that is to, he will issue and provide the Principal GTA with a consignment note, for each transport, for transportation of goods.

4. The question Raised by the applicant before the authority is "Whether the activity of the transportation of goods by the applicant will be exempted under entry No 18 of notification no 12/2017-Central Tax (Rate) dated 28.06.2017?"

5. Before proceeding, we found it imperative to go through the entry No 18 of notification no 12/2017-Central Tax (Rate) dated 28.06.2017.

That Entry 18 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, reads as follows—

In exercise of the powers conferred by [sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148] of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of services of description as specified in column (3) of the Table below from so much of the central tax leviable thereon under sub-section (1) of section 9 of the said Act, as is in excess of the said tax calculated at the rate as specified in the corresponding entry in column (4) of the said Table, unless specified otherwise, subject to the relevant conditions as specified in the corresponding entry in column (5) of the said Table, namely:—

TABLE

Sl. No.	Chapter, Section or Heading	Description of Service	Rate (per cent)	Condition
18	Heading 9965	Services by way of transportation of goods- b. By road except the services of iii) a Goods Transport Agency (GTA). iv) A courier agency	NIL	

6. Here, in order to determine whether the service of transportation of goods qualifies under Entry 18 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, we found it is pertinent to examine the meaning of "GTA". For the definition of "GTA", we need to refer Explanation (xxxx) to Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017. Relevant extract of the same is as follows;

4. Explanation—For the purposes of this notification,—

(xxxx) 'goods transport agency' means, -

any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.

Thus, on perusal of the aforementioned meaning of the GTA, it is clearly seen that issuance of the consignment note is an essential condition for any person to act as GTA. If such a consignment note is not issued by the transporter, the service provider will not come within the ambit of GTA. If a consignment note is issued, it indicates that the lien on the

goods has been transferred (to the transporter) and the transporter becomes responsible for the goods till it's safe delivery to the consignee.

7. Now, we intend to explore the meaning of term "consignment note". On perusal of the CGST Act, 2017, it is revealed that the term consignment note is not defined anywhere in the CGST Act, 2017. We observe that under the erstwhile service tax provisions, while issuing Clarifications on details in consignment note, the Board, vide C.B.E. & C. Circular No. 95/6/2007-S.T., dated 11-6-2007 - 2007 (7) S.T.R. C3 read with C.B.E. & C. Circular No. 97/8/2007-S.T., dated 23-8-2007 - 2007 (215) E.L.T. (T24-T34) had mentioned that "*Rule 4B of Service Tax Rules prescribes that any 'goods transport agency' providing service in relation to transport of goods by road in a goods carriage shall issue a consignment note to the customer. In terms of this rule, the "consignment note" means "a document, issued by a goods transport agency against the receipt of goods for the purpose of transport of goods by road in a goods carriage, which is serially numbered, and contains the name of the consignor and consignee, registration number of the goods carriage in which the goods are transported, details of the goods transported, details of the place of origin and destination, person liable for paying service tax whether consignor, consignee or the goods transport agency"*

8. Now, on perusal of the aforesaid meaning of the term consignment note, it is conspicuous that the goods are received by the goods transport agency either from the consignor or the consignee of the goods, the details of which are mentioned in the consignment note along with the description of the goods being transported.

9. Here, we observe that the service of transportation of goods is sub-contracted to the applicant by the Principal GTA. Effectively it appears that, the contract to undertake transportation of goods is given by the consignee/consignor to Principal GTA and not to the applicant. The consignee/consignor may not be aware that the transportation will be done by the applicant. It is also possible that such sub-contract may/can also be given to some other party by the Principal GTA. We find that, because Principal GTA deals with the consignee/consignor directly, they also issue E-way bills and also consignment notes. The role of the applicant is to just provide their vehicles to Principal GTA as and when called for and to this extent we are of the opinion that the applicant is giving only vehicles to Principal GTA and thus it is Principal GTA which has the transportation contract with the consignee/consignor. Thus we find that the transaction in this case would be one of renting of vehicles and not that of a Goods Transport Operator.

10. As per Notification No. 11/2017-C.T. (Rate), dated 28-6-2017, "goods transport agency" or GTA means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called. This would necessarily means that there might be others who provide services in relation to transport of goods, but only those who satisfy the second condition i.e. issuance of consignment note, shall be considered as GTA as per GST Act. Furthermore a single consignment note for a single movement of goods is also a pre-requisite. Thus, issuance of consignment note to the consignor is a essential condition to qualify as a GTA. In case an entity only provides vehicles on rent or hire or other services for transport of goods for some consideration then it shall not be called a GTA. In the present case, the principal GTA has a contract with the owner of goods (consignor) for the transportation of goods and it shall be the responsibility of the principal GTA to uphold the contract (safe delivery of goods) and issue a consignment note for the same. The activity of the applicant shall be termed as 'renting of vehicles'. It is reiterated that merely owning of trucks and renting them out for transportation of goods does not qualify in the definition of GTA.

11. What we see is that there is a difference between a GTA and a person who owns truck commonly known as transporter who may give transportation service either by himself or through a transport agent i.e. GTA. We have already mentioned above that a consignment note is a necessary qualification to be considered as a GTA as per the explanation in Notification No. 11/2017-C.T. (Rate), dated 28-6-2017.

12. In the transportation industry, as in the subject case, there are situations where one transporter takes the help of another transporter by way of sub-contracting the work. The other person bills the first transporter for sub-contracting service and the main transporter is the actual service receiver. It is generally seen that sub-contractor person is actually providing transportation service on behalf of the first transporter. As per the definition of GTA in the GST Laws, as stated above it is very clear that person who issues consignment note will be treated as goods transport agency. In the subject case, Principal GTA issues consignment note, which is further stamped by its consignee, on delivery of the goods and is therefore a GTA for this transaction. Any services by way of transportation of Goods by road other than through GTA would be exempt supply as per the entry of notification as quoted in the above paragraph. Hence, the activity of the transportation of goods by the Applicant is not eligible for exemption under entry no. 18 of Notification no.12/2017-Central Tax (Rate) dated 28.06.2017 as discussed in para 8 above.


13. It is observed that the applicant is desirous of opting the exemption available under entry no. 18 of notification no.12/2017-Central Tax (Rate) dated 28.06.2017, but this is merely by stretch of imagination on part of the applicant, as the activity or service purported to be rendered is wholly outside the scope of this notification, as the applicant's business activity is only rental services of transport vehicles. Rental services of transport vehicles is notified under notification no.11/2017-Central Tax (Rate) dated 28.06.2017.

14. In view of the foregoing facts, circumstances and provisions of the GST law, we pass the following order :


RULING

Question:- Whether the activity of the transportation of goods by the Applicant will be exempted under entry no. 18 of Notification no.12/2017-Central Tax (Rate) dated 28.06.2017?

Ans:- Answered in the negative in view of discussions made above.


(Mahipal Singh)
MEMBER
CENTRAL TAX




(Mahesh Kumar Gowla)
MEMBER
STATE TAX

F. No. AAR/SF/2024-25/~~178~~ 178-183

Date: 22/11/2024

SPEED POST

To,
M/s TANUJA JANGIR,
Omprakash Jangir, Ward no.3 Near Canara Bank,
Nawalgarh, Jhunjhunu-333042.

Copy to: -

1. The Chief Commissioner, CGST and Central Excise (Jaipur Zone), NCRB, Statue Circle, Jaipur, Rajasthan-302005

o/c

2. The Chief Commissioner, State Tax, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme, Jaipur-302005.
3. The Commissioner, CGST and Central Excise Commissionerate, Alwar, Rajasthan.
4. The Deputy/Assistant Commissioner, CGST Division-G, SIKAR, Rajasthan.
5. The Deputy/Assistant Commissioner, State Tax Department, Circle –JHUNJHUNU, Ward-3rd, Zone BIKANER, JHUNJHUNU, Rajasthan.

o/c