

**AUTHORITY FOR ADVANCE RULING**  
**Tamilnadu Advance Ruling Authority**  
**PAPJM Buildings, IstFloor, No.1, Greams Road, Chennai-600 006.**

**PROCEEDINGS OF THE AUTHORITY FOR ADVANCE RULING U/s.98 OF THE  
GOODS AND SERVICES TAX ACT 2017.**

**Members present:**

1. Ms. Manasa Gangotri Kata, IRS Joint Commissioner/Member,  
Office of the Commissioner of GST & Central Excise, Chennai 34  
and
2. Thiru. KurinjiSelvaan.V.S., M.Sc.,(Agri.),M.B.A.,  
Joint Commissioner (ST)/Member  
Office of the Authority for Advance Ruling, Tamil Nadu, Chennai-6

**ORDER No. 36/ARA/2019 Dated 26.07.2019**

GSTIN Number, if any / User id	33ADOPK5292P1ZT
Legal Name of Applicant	Thirumangalam Sengodan Kumarasamy
Trade Name of the Applicant	CHRISTY FRIED GRAM INDUSTRY
Registered Address / Address provided while obtaining user id	A2 & A3, Sidco Industrial Estate, Andipalayam Post, Thiruchengode taluk. Namakkal District. 637 214.
Details of Application	Form GST ARA – 001 Application SI.No.02 Dated 22.01.2019
Concerned Officer	State: The Assistant Commissioner(ST), Thiruchengode (Rural) Assessment Circle. No.17, Ponnusamy building 2 <sup>nd</sup> Floor. Sangagiri Main road. Thiruchengode 637 211.  Centre: Salem, Division.
Nature of activity(s) (proposed / present) in respect of which advance ruling sought for	
A Category	Manufacturer/Provision of services.
B Description (in brief)	
Issue/s on which advance ruling required	1. Classification of goods and / or services or both 2. Determination of the liability to pay tax on any goods or services or both 3. Whether any particular thing done be the applicant with respect to any goods and/or services or both amounts to or results in a supply of goods and /or services or both, within the meaning of that term

<p>Question(s) on which advance ruling is required</p>	<ol style="list-style-type: none"> <li>1. What is the rate of GST applicable for transportation of goods using the vehicle owned by the supplier for delivering the goods at the place as per direction of the ICDS Department and apart from selling the goods as per contract entered with Department of Integrated child Development Services (ICDS), Government of TamilNadu?</li> <li>2. Whether the transport service provided by us will come under Goods transport Agency service or not?</li> <li>3. Whether supply of goods and transportation charge provided to an unregistered person, in this situation whether GST is applicable or not? If applicable, what is the Rate of GST for Transportation charges for using the vehicles owned by the suppliers?</li> <li>4. If the supplier supplies the goods at the delivery point of the buyers and supplier raises invoice for the value of goods and transport charges separately as per the single contract/purchase Order entered with the buyer. In such case whether this transaction will fall under the category of composite supply as per section 8 of the CGST Act?</li> </ol>
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**Note: Any appeal against this Advance Ruling order shall lie before the Tamil Nadu State Appellate Authority for Advance Rulings, Chennai as under Sub-Section (1) of CGST Act / TNGST Act 2017, within 30 days from the date on the ruling sought to be appealed is communicated.**

**At the outset, we would like to make it clear that the provisions of both the Central Goods and Service Tax Act and the Tamil Nadu Goods and Service Tax Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the same provisions under the Tamil Nadu Goods and Service Tax Act.**

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Shri. T.S.Kumarasamy, (Prop: M/s. CHRISTY FRIED GRAM INDUSTRY), A2 & A3, Sidco Industrial Estate, Andipalayam Post, Thiruchengode taluk. Namakkal District 637 214, (hereinafter referred to the 'Applicant'), is engaged in manufacture and supply of Complementary Weaning Food containing Amylase Activity to the Department of Integrated Child Development Services, Government of Tamil Nadu. The applicant is registered under the GST Act with GSTIN.33ADOPK5292P1ZT. They have sought Advance Ruling on the following questions:

- 1) What is the rate of GST applicable for transportation of goods using the vehicle owned by the supplier for delivering the goods at the place as per direction of the ICDS Department and apart from selling the goods as per contract entered with Department of Integrated child Development Services (ICDS), Government of TamilNadu?
- 2) Whether the transport service provided by them would come under Goods transport Agency service or not?
- 3) Whether supply of goods and transportation charge provided to an unregistered person, in this situation whether GST is applicable or not? If applicable, what is the Rate of GST for Transportation charges for using the vehicles owned by the suppliers?
- 4) If the supplier supplies the goods at the delivery point of the buyers and supplier raises invoice for the value of goods and transport charges separately as per the single contract/purchase Order entered with the buyer. In such case whether this transaction will fall under the category of composite supply as per section 8 of the CGST Act?

The Applicant has submitted the copy of application in Form GST ARA – 01 and also copy of Challan evidencing payment of application fees of Rs.5,000/- each under sub-rule (1) of Rule 104 of CGST Rules 2017 and SGST Rules 2017.

2.1 The applicant has stated that they are manufacturing and supplying Complementary Weaning food Containing Amylase Activity to the Department of Integrated Child Development Services, Government of Tamil Nadu vide agreement dated 26.02.2016, and supplemental agreement dated 18.12.2017; this product is intended for the children in the age group of 0-6 years, pregnant women, Lactating mothers and adolescent girls and are delivered directly to the Anganwadi centers situated at various locations in the state of Tamil Nadu.; The above products are distributed free to the economically weaker sections of the society under a

programme duly approved by the State Government and Central government. A conditional rate of CGST @ 2.5% and SGST @ 2.5% on production of certificate not below the rank of Deputy Secretary of the Government is applicable on the supply. Raw materials Viz., wheat, Maize, Ragi, Bengal Gram Dhall, Jaggery and Vitamins and Minerals are used. These materials are cleaned, roasted, de-stoned, grinded, blended and packed as per the formulation specified in the tender document issued by the Department of Integrated child development services government of Tamil Nadu.

2.2 They have been transporting these food items through goods carriage vehicle owned by them. The unit price fixed for the complementary Weaning Foods includes the transport charges as per the agreement entered with the Department of Integrated Child Development Services. Hence they are collecting transport charges for the delivery of complementary weaning foods to the Anganwadi centre. They are having only one GSTIN: 33ADOPK5292P1ZT for all of their business activities including manufacture and supply of complementary Weaning Foods, transport charges received for delivery of the foods items and trading of other agriculture commodities like pulses, cereals etc., In this situation, they request clarification on the Rate of GST applicable for transport charges received for transportation of the above said food items through the vehicle owned by them.

2.3 The applicant stated that in respect of Supply using own vehicle they are of view that supply of goods and transport service are integral parts, even though invoices are raised separately for goods and transportation charges. Hence this transaction will be covered under composite supply and rate of GST for applicable for goods will be applicable for transportation charges.

3.1 The applicant was heard on 22.05.2019. The applicant appeared and submitted copy of the recent Tender document and Agreement copy dated Feb 2019. They stated that they are supplying food preparation as specified in tender under ICDS scheme directly to Block officer & Anganwadi Center. The product is packed in 1 kg and 2 kgs and unit packed of these packets. They stated that the tender itself specifies that the transportation charges are included in price and also specified in agreement. However, they have been invoicing separately for food and transport at 5%. They stated that it would be a 'composite supply' with principal supply of goods and tax rate should be 5% as per 39/2017 notification. They sought to submit photographs of packaging, test report, Government Certificate,

delivery challan/ e-way bill in support of their contention in another 10 days and stated that no further hearing is required.

3.2 As stated in the personal hearing, the applicant submitted the following documents for consideration:

1. Photograph of 1 kg and 2 kgs packets of Complementary Weaning Food containing Amylase Activity.
2. Photograph of 25 kgs HDPE sack.
3. Copy of the Laboratory Test Certificate for Complementary Weaning Food containing Amylase Activity issued by Government Public Laboratory, Pondicherry.
4. Copy of the end user certificate issued by the Director cum Mission Director, ICDS, dated 17.05.2019
5. Copy of the delivery Challan and E-way bill.

4. The applicant is under the administrative jurisdiction of Centre (Salem Commissionerate). The Jurisdictional Commissioner, vide letter dated 26.04.2019 has furnished their comments, wherein, inter-alia, it is stated as follows:

- With effect from 01.07.2017 under GST, Notification No. 11/2017-Central Tax (Rate) dt. 28.06.2017 in sl.No. 9(iii) has explained that the "Goods Transport Agency(GTA)" means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called and specified the rate of Central Tax at 2.5% (and State Tax of 2.5%) on the services of Goods Transport Agency(GTA) in relation to transportation of goods (including used household goods for personal use) with Input Tax Credit(ITC) charged on goods and services used in supplying the service has not been taken & Central Tax of 9% (and State Tax of 9%) with full ITC. The rates specified above have been amended vide Notification No. 20/2017-Central Tax(Rate) dt. 22.08.2017 with the Central Tax Liability of 2.5% (and State Tax of 2.5%) with no Input Tax Credit(ITC); and liability of 6% ( and State Tax of 6%) with full ITC with a condition that the goods transport agency opting to pay Central Tax @6% (and State Tax of 6%) under this entry shall, thenceforth, be liable to pay Central Tax @ 6%(and State Tax of 6%) on all the service of GTA supplied by it.
- The transport service provided by the taxpayer will come under GTA Service.

- GST, will be applicable for transportation of goods provided to an unregistered person and on the supply of goods appropriate GST will be applicable.
- Based on the transaction illustrated by the taxpayer/applicant, the supply of goods and transportation of goods will not fall under the category of "Composite Supply" as it is not a natural bundle in as much as the transportation of goods, actually carried out by the taxpayer, can be provided by any person, i.e., by a consignor or consignee or by a GTA other than the consignor or consignee.

5. The State Jurisdiction Officer has offered their comments on the query raised by the applicant, which, is given below:

- The terms and conditions for the supply of complementary weaning food containing Amylase Activity (OOTA SATHU VUNAVU) at Page 9. Bid price 1(2)(d) clearly noted as charges on transportation, shall be indicated separately as follows:- (i) From factory to project level and (ii) Project to center level. For evaluation, transportation charges will be included with price of goods.- This shows specific transport charges not collectable by the seller.
- As per agreement entered by the applicant with Government, the transportation charges if any included in Unit Price of Goods. Therefore, no transport or freight charges are collectable from the purchaser. Hence no taxable service noticed.
- If the applicant engaged in service of transportation from outside sources, if any service taxable to be payable by the applicant only
- The unit price of goods consists of two materials, one for actual value of material and other transportation charges or delivery charges. The applicant, for account purpose, issued two kinds of invoices, one for value of goods and one for value of transportation charges incurred which do not change the position of the purchaser as all the transportation charges were included in unit price
- The transportation charges are included in the unit price. Hence the purchaser need not pay any tax on transportation charges.
- If any transporter engaged from outside sources, the freight if any may be payable by seller only in the circumstance service tax paid by them which as reverse charge basis (the tax may be 5%)

- It is a composite supply even if separate bill raised for material and for transportation charges if the suppliers are same. But liable to tax under Section 8 of CGST Act if the seller engage transporter from outside sources, liable @5%. As per agreement the transportation charges not collectable from the purchaser

6.1 We have carefully considered the Submissions of the applicant. It is seen that the applicant manufacture and supply 'Complementary Weaning Food Containing Amylase Activity' (hereinafter referred to as the 'Product'), as per the terms and conditions of the agreement entered by them 'for the supply of Complementary Weaning Food Containing Amylase activity', under Integrated Child Development Services Scheme.

On perusal of the tender document dt 01.02.2016 it is seen that

- It is floated by the Director cum Mission Director, Integrated Child Development Services Scheme, Tamil Nadu that it is for "Supply of Complementary Weaning Food Containing Amylase Activity 2016-2019".
- Para 9 on Bid price states that a price has to be indicated in the Price Schedules. In the Price schedules, price has to be indicated for each unit/MT under the heads of 'Ex-factory/Ex-warehouse Ex-showroom/Off-the-shelf', 'Excise duty if any', 'Packing & Forwarding', 'Transportation-Factory to Block/Project', 'Transportation- Block/Project to Center' and 'Insurance and other local costs incidental to delivery'. All of this together is used to arrive at the 'Unit Price per MT'.
- As per Para 9(2) of the Bid Document, 'For evaluation, transportation charges will be included with the price of goods'. The bidder's separation of price components will be solely for the purpose of facilitating comparison of bids by the purchase.
- As per clause 9(5) of the Bid Document 'Price quoted by the Bidder shall be fixed during the Bidder's performance of the Contract and not subject to variation on any account except changes in applicable statutory taxes and duties, etc.
- Evaluation of Bid specified in Para 24 states that the evaluation will take into account cost of inland transportation for delivery of goods to final destination.
- Para 36 specifies the conditions for packing

- As per the bid document (Para 37), the Delivery of the goods is to be made by the supplier as per the schedule of Requirements. The schedule of Requirements enclosed as Annexure-II(a) to the Bid Document states that 'Indents will be placed around 10<sup>th</sup> of every month to which supply is required and the supplies should be completed before the end of the month in which indent is placed. Goods to be delivered at the centers located throughout the districts as in Annexure II(B) based on the indent placed'. It also specifies the destinations of delivery giving details of Anganwadi centers in each block in each district of Tamil Nadu .
- The bid only mentions a total quantity to be delivered in during the period in all destinations together.
- Para 39 specifies that payment will be made only after confirmation of delivery and verification of stock entry certificate at each center.
- Para 40 states that the supplier shall not assign or sublet the allotted work in whole or in part.
- Penalties are prescribed for failure to deliver as indented with in the timelines specified.
- Technical specifications specify the composition , manufacturing process and packaging to be used .
- Technical specifications in the bid states that the food should be packed in moisture proof LDPE/multilayer packets of 1Kg or 2 Kg and unit packets are to be further packed in HDPE sacks worth 25 Kg of Food.
- The Bid form annexed to the bid seeks a single rate per MT as quoted in the Price Schedules.

6.2 On perusal of the Agreements dt 25.2.2016 between the applicant and Director cum Mission Director, Integrated Child Development Services Scheme, Tamil Nadu on behalf of the Governor, under which the applicant supplies the products, the following are observed:

- The Bid form and Price Schedules, Schedule of Requirements, Technical Specifications, Terms and Conditions of the tender document for the supply of the product and the Purchaser's Notification of Award are to be read and construed as part of this agreement.
- The description of the goods and services stats " Complementary Weaning Food containing Amylase Activity" with delivery terms "as per bid document".

- The product is to be supplied as per the delivery terms in the bid document for Rs 63900/- ( using open market wheat or Rs 59,900/- (using BPL wheat) Unit Price per MT for 36 month from first supply . The unit price includes Rs 2800/- per MT for transportation. The price is exclusive of applicable taxes and duties, if any.

Supplemental agreement dt 01.12.2017 was executed to revise unit price per MT exclusive of applicable taxes.

6.3 The applicant submitted another tender /bid document dt 01.02.2019 where the terms and conditions have broadly remained the same. This led to an agreement dt 06.03.2019 in which the unit price is revised and is inclusive of Rs 3400/- per MT for transportation and Rs 2994/- per MT for 5% GST on food and transportation cost.

6.4 The applicant has further submitted that they are raising two invoices for supply of the product to the Anganwadi centers, one for the product and one against the Transportation Charges. They have submitted copies of the following two invoices for perusal:

- a. Inv.No. CWF 2/2019-20 Dt.30.04.2019 for Rs.5931/- towards supply of 0.100 Mts. Of the product, charging CGST @ 2.5% and SGST @ 2.5% with HSN 1901 at Rs 56490/- per MT .
- b. Inv.No.CWFT 2/2019-20 Dt.30.04.2019 for Rs.294/- towards transport charges for the supply of 0.100 Mts. of the product, charging CGST @ 2.5% and SGST @ 2.5% with SAC 996511 at Rs 2800/- per MT.

On perusal of the invoices, it is seen that the applicant raises two Invoices for a single supply of the product, one for the value of the product and other for Transportation. They are raised on the Director cum Mission Director, Integrated Child Development Services Scheme, Tamil Nadu with place of supply as "Various centers in various blocks of various districts as per Acknowledgement No". This according to the applicant is for accounting purposes.

The delivery challans indicate that the applicant is delivering to specific Child Development Project Officer specifying the Center giving the order number. They also submitted copies of certificates issued by Director cum Mission Director, Integrated Child Development Services Scheme, Tamil Nadu specifying that it is for the purpose of Notification No 39/2017 central Tax (Rate) DT 18.102017 and

Notification NO Go Ms.140 Commercial Tax and registration Department (B1) dt 17.10.2017.

7. The applicant under annexure-B to the application, has framed the following questions:

1. What is the rate of GST applicable for transportation of goods using the vehicle owned by the supplier for delivering the goods at the place as per direction of the ICDS Department and apart from selling the goods as per contract entered with Department of Integrated child Development Services (ICDS), Government of Tamil Nadu?
2. Whether the transport service provided by them would come under Goods transport Agency service or not?
3. Whether supply of goods and transportation charge provided to an unregistered person, in this situation whether GST is applicable or not? If applicable, what is the Rate of GST for Transportation charges for using the vehicles owned by the suppliers?
4. If the supplier supplies the goods at the delivery point of the buyers and supplier raises invoice for the value of goods and transport charges separately as per the single contract/purchase Order entered with the buyer. In such case whether this transaction will fall under the category of composite supply as per section 8 of the CGST Act?

8.1 From the submissions made by the applicant and documents submitted by them, it is evident that the applicant is awarded the contract to supply 'Complementary Weaning Food Containing Amylase Activity' at the designated centers as specified in the bid document which are Anganwadi centers in various blocks in all districts of the state. The applicant is paid at Per MT price, which includes transportation charges. The Bid document clearly asks for a breakup of the bid price for each unit/MT under the heads of 'Ex-factory/Ex-warehouse Ex-showroom/Off-the-shelf', 'Excise duty if any', 'Packing & Forwarding', 'Transportation- Factory to Block/Project', 'Transportation- Block/Project to Center' and 'Insurance and other local costs incidental to delivery'. All of this together is used to arrive at the 'Unit Price per MT' which is the bid price. Evaluation will take into account cost of inland transportation for delivery of goods to final destination. The bid and the agreements only mention a total quantity to be delivered in during the period in all destinations put together. It does not specify how much amount

will be delivered at what place. These details would be mentioned in separate indents raised. Para 39 of bid document specifies that payment will be made only after confirmation of delivery and verification of stock entry certificate at each center. This means that the food packets reaching the destinations which are the Anganwadi centers will alone complete the obligation of the applicant as per the contract. Para 40 states that the supplier shall not assign or sublet the allotted work in whole or in part. The applicant cannot assign or sublet any portion of the contract whether it is manufacturing or delivery. Accordingly, the applicant in the have been transporting these products through goods carriage vehicle owned by them. Penalties are also prescribed for failure to deliver as indented with in the timelines specified. Thus any nonperformance on any component of the supply has penalties prescribed. It is seen from the invoices raised that the applicant is not paid the actual transportation charges to the destination but a fixed cost towards transportation as per the agreement irrespective of the place of supply. Thus the applicant effects the supply of the product at the designated center for a single fixed price as per the contract.

8.2 Section 2(30) of the CGST/TNGST Act 2017, defines composite supply as

*(30) “composite supply” means a supply made by a taxable person to a recipient consisting of two or more taxable supplies of goods or services or both, or any combination thereof, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply;*

*Illustration.— Where goods are packed and transported with insurance, the supply of goods, packing materials, transport and insurance is a composite supply and supply of goods is a principal supply;*

Section 2(90) of the CGST/TNGST Act 2017, defines principal supply as

*(90) “Principal supply” means the supply of goods or services which constitutes the predominant element of a composite supply and to which any other supply forming Part of that composite supply is ancillary;*

Section 8 of the CGST/TNGST Act 2017, which provides for the determination of tax liability of a composite supply, is as follows:

*8. The tax liability on a composite or a mixed supply shall be determined in the following manner, namely:—*

*(a) A composite supply comprising two or more supplies, one of which is a principal supply, shall be treated as a supply of such principal supply;*

8.3 In the case at hand there are two supplies, one of supply of the food products and the other of supply of service of transporting the goods to the specified ICDS centers. Both of these supplies are taxable supplies for a consideration. To decide whether these two taxable supplies are naturally bundled, we have to examine the actual contract/agreement. In this case, the recipient ICDS department intends to serve nutritious weaning food to children through the ICDS/Anganwadi centers all over the State. They could have procured the food from one supplier, aggregate all and then again distribute to each of these center using their own resources or a third party contractor for the same. However, in order to ensure quality and supply of food within prescribed time limits, they have chosen to keep the responsibility of the delivery to the supplier of the food himself. In this case, it eliminates further agreements and more importantly, ensures timely delivery of fresh and quality food. This would also give them the flexibility to get the right quantity to each center at the time of requirement. Accordingly, the bid document clearly indicates that the bidder shall have the responsibility to deliver the specified quantities to all the centers. The bid price is also made inclusive of a fixed transportation charge instead of an actual basis. The applicant is also prohibited from assigning or sub lease any part of the contract including the delivery to a third party. The agreement signed and the invoicing also supports this. Therefore, in this case the supply of 'Complementary Weaning Food Containing Amylase Activity' is naturally bundled with the delivery at the designated centers as specified as per the bid and agreement and hence, this is a composite supply as per Section 2(30) of the CGST/TNGST Act 2017. The principal supply in this case is the supply of 'Complementary Weaning Food Containing Amylase Activity' as seen both in the bid document/agreement and the pricing break up in that.

As per Section 8, the tax rate applicable to the principal supply is the rate applicable for such composite supply; therefore, in the case at hand, the tax rate applicable to the food products is the rate of tax for this composite supply. Notification No. 39/2017-Central Tax (Rate) dt 18.10.2017 notifies the central tax rate of 2.5 per cent on intrastate supplies of goods, as below:

TABLE

Sl. No	Tariff item, sub-heading, heading or Chapter	Description of Goods	Condition
(1)	(2)	(3)	(4)
1.	19 or 21	Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government.	When the supplier of such food preparations produces a certificate from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government or the Deputy Secretary in the Union Territory concerned to the effect that such food preparations have been distributed free to the economically weaker sections of the society under a programme duly approved by the Central Government or the State Government concerned, within a period of five months from the date of supply of such goods or within such further period as the jurisdictional commissioner of the Central tax or jurisdictional commissioner of the State tax, or jurisdictional officer of the Union Territory Tax as the case maybe, may allow in this regard.

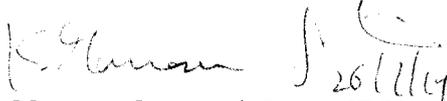
The equivalent TN GST Notification is No. II(2)/CTR/8689f-1)/2017 dt 17.10.2017. In the instant case, the Complementary Weaning Food Containing Amylase Activity' is being distributed at ICDS centers free as per the Government scheme and the food is packed in units containers . The applicant has also produced certificates as per the conditions of this notification. Accordingly, the GST rate for the composite supply of 'Complementary Weaning Food Containing Amylase Activity' at ICDS centers is 2.5% CGST and 2.5% SGST subject to fulfillment of the conditions of these notifications. This rate is applicable on the entire composite supply. In this event of it being a composite supply, the question of whether transportation of the food products is a 'Goods Transport Agency' supply does not arise as once it is a composite supply there is no question of splitting it again and examining each of the taxable supplies separately.

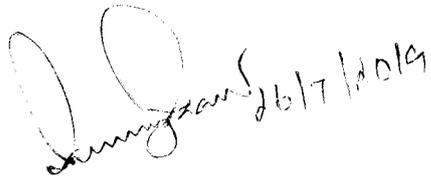
The applicant has asked a query whether it will be still a composite supply even if the invoices are raised separately for supply of food and delivery of the food. It is seen from the bid document that payment will be made only after delivery of the food at the centers specified. Based on this and the fact that it is a composite supply, it is for the applicant and the recipient to appropriately raise invoices. This forum cannot specify how the invoices are to be raised.

9. In view of the above, we rule as under:

**RULING**

1. The supply of 'Complementary Weaning Food Containing Amylase Activity' at the specified destinations as per the bid/agreement is a composite supply which is a taxable supply liable to GST.
2. The applicable rate is 2.5% CGST and 2.5% SGST subject to fulfillment of the conditions of Notification No. 39/2017-Central Tax (Rate) dt 18.10.2017 and Notification No. II(2)/CTR/8689f-1/2017 vide Go Ms.140 Commercial Tax and registration Department (B1) dt 17.10.2017.
3. As the entire supply of the food and delivery together is a composite supply, the transportation/ delivery alone is not a "Goods Transport Agency service.
4. This Authority cannot specify how the invoices are to be raised for this composite supply.

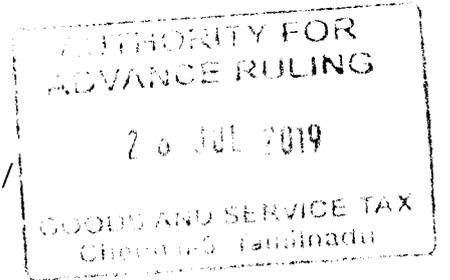
  
Ms. Manasa Gangotri Kata, IRS  
Member, CGST

  
Shri. Kurinji Selvaan. V.S., M.Sc., (Agri), M.B.A.,  
Member, TNGST

To

Thirumangalam Sengodan Kumarasamy // By SPAD//  
(Prop: M/s. CHRISTY FRIED GRAM INDUSTRY)

A2 & A3, Sidco Industrial Estate,  
Andipalayam Post, Thiruchengodetaluk.  
Namakkal District. 637 214.



Copy submitted to :-

1. The Additional Chief Secretary / Commissioner of Commercial Taxes,  
2nd Floor, Ezhilagam, Chepauk, Chennai – 600 005.
2. The Principal Chief Commissioner of CGST & Central Excise,  
No. 26/1, Uthamar Mahatma Gandhi Road, Nungambakkam, Ch – 600 034.

Copy to:

1. The Commissioner of GST & C.Ex.,  
*Salem Commissionerate*

2. The Assistant Commissioner(ST),  
Thiruchengode (Rural) Assessment Circle.  
No.17, Ponnusamy building 2nd Floor,  
Sangagiri Main road.  
Thiruchengode 637 211.

3. Master/Spare

