
 सत्यमेव जयते	RAJASTHAN AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX KAR BHAWAN, AMBEDKAR CIRCLE, NEAR RAJASTHAN HIGH COURT JAIPUR – 302005 (RAJASTHAN)	
---	---	---

ADVANCE RULING NO. RAJ/AAR/2019-20/33

J.P.Meena Additional Commissioner	:	Member (Central Tax)
Hemant Jain Additional Commissioner	:	Member (State Tax)
Name and address of the applicant	:	M/s Clay Craft India Pvt. Ltd., F-766A, F-766, Road No. 1D, VKI Area, Jaipur, Rajasthan 302013
GSTIN of the applicant	:	08AAACC6866D1ZO
Clause(s) of Section 97(2) of CGST/SGST Act, 2017, under which the question(s) raised	:	(e)Determination of the liability to pay tax on any goods or services or both;
Date of Personal Hearing	:	05-02-2020
Present for the applicant	:	Shri Madhu Sudan Sharma (Authorised Representative)
Date of Ruling	:	20/02/2020

Note: 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.

- At the outset, we would like to make it clear that the provisions of both the CGST Act and the RGST 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 RGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, a reference to such a similar provision under the CGST Act / RGST Act would be mentioned as being under the "GST Act".
- The issue raised by *M/s Clay Craft India Pvt. Ltd., F-766A, F-766, Road No. 1D, VKI Area, Jaipur, Rajasthan 302013* (hereinafter the applicant) is fit to pronounce advance ruling as it falls under the ambit of the Section 97(2) (e) given as under: -
 - (e) Determination of the liability to pay tax on any goods or services or both;
- Further, the applicant being a registered person (GSTIN is 08AAACC6866D1ZO as per the declaration given by him in Form ARA-01) the issue raised by the applicant is neither pending for proceedings nor proceedings were passed by any authority. Based on the above observations, the applicant is admitted to pronounce advance ruling.

1. SUBMISSION AND INTERPRETATION OF THE APPLICANT:

- 1.1 The applicant is engaged in the manufacture of bone China Crockery, Transfer Sheet Decalcomania, other Utensils Item and Moulds & Die falling under chapter heading No. 69111011, 49081000, 84801000 & 84801000 of the Tariff. He is registered with Goods & Service Tax department and are having GST registration No. 08AAACC6866D1ZO. He is availing Input credit on inputs as well as input services used in or in relation to manufacture of our final product as per the provisions of GST Act, 2017;

- 1.2 that the applicant is a private limited company incorporated under the Companies Act, 1956 having Certificate of Incorporation No. 17-04677 of 1988-1989;
- 1.3 Further that presently our Board of Director Consists of six (6) directors namely:
- (i) Shri Padam Narayan Agarwal,
 - (ii) Rajesh Narayan Agarwal,
 - (iii) Vikas Agarwal,
 - (iv) Bharat Agarwal,
 - (v) Deepak Agarwal &
 - (vi) Pradip Agarwal
- 1.4 that all the above-mentioned Directors are performing all the duties and responsibilities and duties as required under the laws. However along with that these all directors are also working in the company at different level of management in the company and each one of them is holding charge of procurement of raw material, production, quality checks, dispatch, accounting etc. In other words, they are also working as an employee of the company for which they are being compensated by the company by way of regular salary and other allowances as per the company policy and as per their employment contract. In fact these Directors are treated at par with any other employee of the company as far as their employment is concerned. The company is deducting TDS on their salary and PF laws are also applicable to their service. Therefore, in all practical purposes these directors are the employees of the company and are working as such besides being Director of the company;
- 1.5 that recently certain facts events have taken place which have made the applicant to reconsider the situation afresh;

The first one which has come to the knowledge of the applicant is the decision by the Hon'ble Authority of Advance Ruling, Karnataka (Bangaluru) given in the case of M/s Alcon Consulting Engineers (India) Pvt. Ltd. Bangluru (AR No. KAR ADRG 83/2019) dated 25.09.2019 (Copy enclosed). In this ruling the Hon'ble Authority of Advance Ruling has in para 5 ruled as under:

Regarding the remuneration to the Directors paid by the applicant, the services provided by the Directors to the Company are not covered under clause (1) of the Schedule III to the Central Goods and Services Tax Act, 2017 as the Director is not the employee of the Company. The consideration paid to the Director is in relation to the services provided by the Director to the Company and the recipient of such service is the Company as per clause (93) of section 2 of the COST Act and the supplier of such service is the Director.

The question before us is not whether this service is taxable or not, but whether this supply of services is liable to tax under reverse charge mechanism.

Notification No. 13 / 2017 - Central Tax (Rate) dated 28.06.2017 states that "on categories of supply of services mentioned in column (2) of the Table below, supplied by a person as specified in column (3) of the said Table, the whole of central tax leviable under section 9 of the said Central Goods and Services Tax Act, shall be paid on reverse charge basis by the recipient of the such services". The notification is issued under Section 9(3) of the CGST Act, 2017. Entry 6 of the said Notification reads as under-

Sl.No.	Category of Supply of Services	Supplier of Services	Recipient of Services

1	2	3	4
6	Services supplied by a Director of a company or a body corporate to the said company or the body corporate	A director of a company or a body corporate	The company or a body corporate located in the taxable territory

In the present case, the applicant is the company and is located in the taxable territory and the Directors' remuneration is paid for the services supplied by the Director to the applicant company and hence the same is liable to tax under reverse charge basis under section 9(3) of the Central Goods and Services Tax Act, 2017;

1.7 that therefore, going by the above decision one interpretation emerges that the work done by our directors as a employee would also be covered and their services would be leviable to GST under clause (93) of section 2 of CGST Act 2017. However, the Hon Authority of Advance Ruling has not differentiated nor it has dealt with the possibility of a person being director of the company and simultaneously working as a director/employee also;

1.8 that we at M/s Clay craft (P) Ltd., are already paying GST under reverse charge mechanism on the on any commission paid to our Director as such amount pertain to the service provided by them in the capacity of a Director;

1.9 That we further submit that the salary being paid to our Directors is being booked under "Income from Salary" by the Directors in their personal Income Tax returns;

1.10 That in such circumstances a doubt has arisen about applicability of Reverse Charge Mechanism on the salary paid to the Directors of our company who are also working as Directors as employee and having been treated as an employee at par with other employees;

- 1.11 That it is submitted that services provided by an employee to his employer are under clause 1 of the Schedule III which relates to the activities which are not treated either as supply of Services or Goods. Applicant submits that recently it has also been reported in press that salaries given to CEO and employees is not liable for GST. We would like to refer an article published in the economic times which state as under:
- MUMBAI: The government is looking to clarify that goods and services tax (GST) should not be applicable on salaries of chief executives sitting in head offices, two people in the know said.*
- 1.12 that this comes after the tax department started raising queries on how companies have dealt with this issue. ET had first written on November 14 that some of the top companies headquartered in Pune, Mumbai and New Delhi have started receiving queries from the tax department on cross-charging of CEO and CFO salaries;
- 1.13 that according to a person close to the development the Central Board of Excise and Customs (CBEC), is set to clarify that common function like Human Resources should be out of the GST gamut.
- "The intention of the GST law was never to tax salary and any other interpretation should be avoided as this would lead to prolonged litigation. Salary cannot be under the GST net and there is an urgent need for a clarification around this," said Rohit Jain, partner, ELP, a law firm;*
- 1.14 The tax department has started questioning top companies and banks if they were passing on some of the common costs like salaries of chief executives to their branch offices. The department wants companies to proportionately distribute common costs from head office to branch offices and treat this as a supply. Once this is treated as a supply, 10% of it has to be added to the cost and 18% GST could be levied on the total amount;

- 1.15 The applicant submits that our directors along with being director of the Board of Director of the company are also working as whole time Director in the company as an employee and are being treated at par with any other employee of the company;
- 1.16 that the company is deducting the EPF from their salaries and all other policies and benefits to them are given as per the policy decided by the company for their employees;
- 1.17 that in the light of the treatment of Directors the applicant is of the view that the Directors who are working as whole time directors are *de-facto* employees of the company and thus the payments made to them as salary+ benefits are not liable to GST and consequently the company is not liable to pay any GST on such payments by way of Reverse Charged Mechanism. Such being our *bona-fide* belief we submit our understanding as follows:
- 1.18 The applicant submits that Section 7 of the GST Act, 2017 states as under:

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) import of services for a consideration whether or not in the course or furtherance of business;*
- (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) *such activities or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities, as may be notified by the Government on the recommendations of the Council,*

shall be treated neither as a supply of goods nor a supply of services.

(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.

1.19 that further entry No. 1 of Schedule III to the CGST Act, 2017 states as under:

1. Services by an employee to the employer in the course of or in relation to his employment.

1.20 that from the above provisions of C.G.S.T. Act, 2017 it is clear that an employee who is rendering his services to his employer in or in relation to his employee would not constitute service or supply and thus the payment received by him for this purpose would not be taxable under the C.G.S.T. Act, 2017 provision;

1.21 The applicant submits that the term “employee” has not been defined under either C.G.S.T. Act, 2017 or SGST Act, 2017. Therefore, to understand as to who is an employee we would have seek understanding from other sources;

8 As per Cambridge Dictionary an employee is:

“someone who is paid to work for someone else”

In the case of applicant, the director is an individual (someone) who is working for the company (someone else) thus from this point of view our directors are nothing but an employee as long as they are working as an individual in the company;

1.22 that further we would like to submit the definition of employee under various Indian laws which would guide us to make our submissions clear for kind consideration of Hon'ble Authority of Advance Ruling;

1.23 that section 2(94) of the companies Act reads as under:

Section 2(94) : “ director” includes a director in the employment of the company;

1.24 Applicant submits that “Director” has been defined to include a director in the employment of the company. The definition of ‘director’ is an inclusive definition. A director refers to a director who has been in employment of the company on a fulltime basis and is also entitled to receive remuneration.

1.25 that further the explanation appended to section 269 of the Companies Act, 1956 states as under:

Explanation. - In this section "appointment" includes reappointment and " director" includes a director in the employment of the company.]

1.26 that Section 269 of the Companies Act, 1956 contained the definition of the term “director” appended as an explanation to section 269 which corresponds to the definition under this Act;

1.27 that a director is a director rendering his services on whole time basis to the company. Further, a employee, when appointed as a director of the company, will be occupying the position as the director. This position is clarified by DCA vide letter no. 2/19/63- PR dated 29.06.1964 (copy enclosed) which provided that a employee of a company also appointed as a director of the company is in the position of director. Therefore conversely any director working as whole time director would be legally at par with an employee;

1.28 Applicant further submits that section 2(24) (copy enclosed) of the Companies Act, 1956 makes it clear and reads as under:

Section 2(24) "manager" means an individual (not being the managing agent) who, subject to the superintendence, control and direction of the Board of directors, has the management of the whole, or substantially the whole, of the affairs of a company and includes a director or any other person occupying the position of a manager, by whatever name called, and whether under a contract of service or not;

- 1.29 Also, section 2(26) of the Companies Act, 1956 (copy enclosed) states as under;

Section 2(26) "managing director" means a director who, by virtue of an agreement with the company or of a resolution passed by the company in general meeting or by its Board of directors, or by virtue of its memorandum or articles of association, is entrusted with any powers of management which would not otherwise be exercisable by him, and includes a director occupying the position of managing director, by whatever name called;

- 1.30 Further applicant would like to cite the definition of an employee under Employee's Provident Fund and Miscellaneous Provisions Act, 1952 which reads as under

2F Any person who is employed for wages in any kind of work, manual or otherwise, in or in connection with the work of an establishment, and who gets his wages directly or indirectly from the employer, and includes any person- (i) employed by or through a contractor in or in connection with the work of the establishment; (ii) engaged as an apprentice, not being an apprentice engaged under the Apprentices Act, 1961, or under the standing orders of the establishment .

- 1.31 The applicant submits that the whole time Directors of our company are appointed by the Board of Director in the company and are given

various responsibilities thereby bringing them under the definition of an employee;

- 1.32 Further the Employees Provident Fund Scheme, 1952 also defines the employee as the one :

Clause 2(e) "Employee" means a person appointed to or borne on the cadre of the staff of the Corporation, other than persons on deputation;

- 1.33 that this definition of an employee also completely brings the whole time Director under the definition of an employee as none of them are on deputation from any other organization;

- 1.34 that these definitions mentioned supra makes it clear that a director of the company is in the employment of the company and his services would be excluded from the provisions of C.G.S.T. Act, 2017 by way of exclusion provided in the serial No. 1 of the Schedule III *ibid*;

- 1.35 Further in applicants case our memorandum and article of association (copy enclosed) at point No. 43 clearly mentions appointment of Director. This article reads as under:

43. *The Directors may from time to time subject to section 197A of the Companies Act appoint one or more of their body to the office of Managing Director for such period and such terms as they think fit and subject to the terms of any agreement, entered into in any particular case may revoke such appointment. His appointment shall ne automatically determined if ceases to be a Director*

44. *The Magaging Director may not be paid any remuneration or may be paid such remuneration (whether by way of salary, commission or participation in profit of partly in one way and partly in another) as the Directors may determine.*

1.36 that more over the applicant rely in the case of Regional Director, E.S.I. ... vs Sarathi Lines (P) Ltd. on 29 January, 1997 (1998) ILLJ 28 Ker the Hon'ble High Court of Karnataka has hed as under:

Para 4. We find it not possible to agree with the wide proposition of law put forward by the Employees Insurance Court that treating a person who is a Managing Director of a company as an employee is not justified at all under any circumstances. The question that has to be examined is whether, in this particular case, the Managing Director who is admittedly receiving a remuneration of Rs. 500/- p.m. would come within the definition of 'employee' under the Employees' State Insurance Act, 1948 (hereinafter referred for short 'the Act'). Unlike in the case of the partner receiving remuneration it cannot be said that a Director or Managing Director of a Company owning the factory or establishment can never be an employee also. The term employee is defined under Section 2(9) of the Act as "any person employed for wages in or in connection with the work of a factory or establishment to which the Act applies." It is true in the case of a Director or Managing Director of a Company he is not an employee of the Company but an agent in as much as the Company cannot act in its own person but has only to act through their Directors. Still it is possible that such a Director or Managing Director can have a dual capacity of an agent as well as an employee. It will depend on his work and the terms of his employment as discernible from the articles of association or terms of agreement. This was the view taken by the Supreme Court in AIR 1973 SC 637 (supra), even though it was a case arising under the Income tax Act. One of the tests laid down to ascertain whether a person is a servant or an agent is to examine whether under the terms of his employment, the employer exercises a supervisory control in respect of the work entrusted to him. A servant acts under the direct control and supervision of his master, whereas the agent in exercise of his work is not subjected to the direct control or supervision of the principal,

though he is bound to exercise his authority in accordance with all lawful orders and instructions which may be given to him from time to time by his principal. After examining the articles of association of the Company the Supreme Court came to the conclusion that powers of the Managing Director had to be exercised within the terms and limitations prescribed thereunder and subject to the control and supervision of the Directors, which, would indicate that he was employed as a servant of the Company.

- 1.37 that the above view was also held by the Hon'ble Supreme Court in the case of Ram Pershad vs Commissioner Of Income-Tax, New ... on 24 August, 1972 1973 AIR 637, 1973 SCR (3) 985

The powers of the assessee have to be exercised within the terms and limitations prescribed thereunder and subject to the control and supervision of the Directors which in our view is indicative of his being employed as a servant of the company. We would therefore hold that the remuneration payable to him is salary. In this view, the other questions need not be considered, and the appeal is dismissed with costs;

- 1.38 Therefore, from the above legal provisions and the article of association and Memorandum of Association of the applicant it is amply clear that in our case it is the Board of Director who appoints the Director and other whole time director and once it is admitted that there is an appointment then it is obvious that there exist a relationship of employer and employee between the Board of Director and Mandging Director/ Wholetime Director.

- 1.39 The existence of employer-employee relationship must put to rest the doubt that the salary and other allowance (such as travelling, medical eyc.) paid to the Director and Director are in the form of salary and thus is covered under the entry No. 1 of the Schedule III of the C.G.S.T. Act, 2017.

1.40 Thus finally applicant is of the opinion that the salary and other benefits paid to our directors and Director is not taxable under C.G.S.T. Act, 2017 and consequently there is no liability cast upon the applicant to pay GST under reverse charge mechanism as envisaged under entry no. 6 of Notification No. 13/2017- Central Tax (Rate) dated 28th June 2017 & entry no. 7 of Notification No. 10/2017- Integrated Tax (Rate) dated 28th June 2017.

2. QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT

(a) Whether GST is payable under Reverse Charge Mechanism (RCM) the salary paid to Director of the company who is paid salary as per contract.

(b) Whether the situation would change from (a) above if the Director also is a part time Director in other company also.

3 PERSONAL HEARING

In the matter personal hearing was granted to the applicant on 05.02.2020 at Room no. 2.29 NCRB, Statue Circle, Jaipur. Shri Madhu Sudan Sharma (Authorised Representative) of applicant appeared for personal hearing. During the personal hearing, he reiterated the submissions already made in the application. He requested for early disposal of the application.

4 COMMENTS OF THE JURISDICTIONAL OFFICER

The jurisdictional officer (Assistant Commissioner, State Tax, Special Circle-II, Jaipur, Room No.322,2nd Floor, J-14, Zonal Kar Bhavan, Jhalana Institutional Area, JLN Marg Jaipur, Rajasthan 302004) has submitted his comments vide letter dated 03.01.2020 which can be summarized as under: -

1- The salary paid to the Directors by the Company, the services provided by the Directors to the Company are not covered under clause (1) of the Schedule III to the Central Goods and Services Tax Act, 2017 as the Director is not the employee of the Company. The consideration (salary) paid to the Director is in relation to the services provided by the Director to the Company and the recipient of such service is the

Company as per clause (93) of section 2 of the CGST/RGST Act,2017 and the supplier of such service is the Director.

2-Notification No. 13 / 2017 - Central Tax (Rate) dated 28.06.2017 and Notification F.12(56)FD/Tax/2017-Pt.-1-51 dated 29.06.2017 stated that “on categories of supply of services mentioned in column (2) of the Table below, supplied by a person as specified in column (3) of the said Table, the whole of central tax leviable under section 9 of the said Central Goods and Services Tax Act,2017 & Rajasthan Goods and service Tax Act, 2017 shall be paid on reverse charge basis by the recipient of the such services”. The notification is issued under Section 9(3) of the CGST Act, 2017. Entry 6 of the said Notification reads as under-

Sl.No.	Category of Supply of Services	Supplier of Services	Recipient of Services
1	2	3	4
6	Services supplied by a Director of a company or a body corporate to the said company or the body corporate	A director of a company or a body corporate	The company or a body corporate located in the taxable territory

In this case, the company is located in the taxable territory and the Directors’ remuneration is paid for the services supplied by the Director to the applicant company and hence the same is liable to tax under reverse charge basis under section 9(3) of the Rajasthan Goods and Services Tax Act, 2017.

5 FINDINGS, ANALYSIS & CONCLUSION:

5.1 While going through the detailed submission by the applicant we observe that presently there are six Directors in the company and all

of them working at different level of management and each one of them is holding charge of procurement of raw material, production, quality checks, dispatch, accounting etc.

- 5.2 We further observe that Consideration in form of salary and commission paid to the Directors by the company is against the services provided by them to the company and the company is recipient of such service and Directors are the supplier.
- 5.3 The applicant is already paying GST by way of reverse charge mechanism on the commission paid to the Directors treating as such amount pertain to the service provided by them in the capacity of a Director.
- 5.4 In the instant case question before us is whether the consideration paid to the Directors for providing services to the company is liable for GST under reverse charge mechanism vide Notification No. 13/2017- Central Tax (Rate) dated 28.06.2017.
- 5.5 The term “consideration” in relation to the supply of goods or services or both is defined in clause (31) of Section 2 of CGST Act, 2017 as under-:

(31) “consideration” in relation to the supply of goods or services or both includes—

(a) any payment made or to be made, whether in money or otherwise, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government;

(b) the monetary value of any act or forbearance, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government:

Provided that a deposit given in respect of the supply of goods or services or both shall not be considered as payment made for such

supply unless the supplier applies such deposit as consideration for the said supply;”

5.7 we observe that the consideration paid to the Director for the supply of services to the Company is specifically covered under Notification No.13 /2017- Central Tax (Rate) dated 28.06.2017 which states that “on categories of supply of services mentioned in column (2) of the Table below, supplied by a person as specified in column (3) of the said Table, the whole of central tax leviable under section 9 of the said Central Goods and Services Tax Act, shall be paid on reverse charge basis by the recipient of the such services as specified in column (4)” The relevant portion of the said Notification is as under-:

Notification No.13 /2017- Central Tax (Rate) dated 28.06.2017

Sl.No.	Category of Supply of Services	Supplier of Service	Recipient of Service
1	2	3	4
6	Services supplied by a Director of a company or a body corporate to the said company or the body corporate	A director of a company or a body corporate	The company or a body corporate located in the taxable territory

5.8 We further observe that consideration paid to the Directors is against the supply of services provided by them to the applicant company and are not covered under clause (1) of the Schedule III to the CGST Act, 2017 as the Directors are not the employee of the Company. In the instant case Director is the supplier of services and the applicant company is the recipient of the services. So it is very clear that the services rendered by the Director to the company for which

consideration is paid to them in any head is liable to pay GST under RCM.

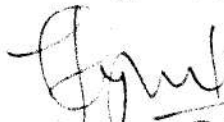
5.9 We also observe that the applicant company is located in the taxable territory and the Director's consideration is paid for the supply of services by the Directors to the applicant company and hence the same is liable to GST by way of reverse charge basis as provided under Notification No.13 /2017- Central Tax (Rate) dated 28.06.2017 issued under Section 9(3) of the Central Goods and Services Tax Act, 2017.


5.10 Notification No.13 /2017- Central Tax (Rate) dated 28.06.2017 has given the distinct identity to the services provided by the Director and specifically included in the category of service on which GST will be payable under RCM. The case laws cited by the applicant are not relevant in the present case in as much as that the liability to pay GST under RCM in this case is required to be decided on the basis of the existing provisions of CGST law as being discussed briefly in this order.

6. In view of the foregoing, we rule as follows: -

RULING

- a. The consideration paid to the Directors by the applicant company will attract GST under reverse charge mechanism as it is covered under entry No. 6 of Notification No. 13/2017 Central Tax (Rate) dated 28.06.2017 issued under Section 9(3) of the CGST Act, 2017.
- b. Situation will remain same as (a) above and will attract GST under reverse charge mechanism.


(J.P.MEENA) 20/02/2020
MEMBER
CENTRAL TAX


(HEMANT JAIN) 20/02/2020
MEMBER
STATE TAX

SPEED POST

M/s Clay Craft India Pvt. Ltd.,
F-766A, F-766, Road No. 1D,
VKI Area, Jaipur, Rajasthan 302013

F.No. AAR/Clay craft/2019-20/ 259-263

Date: 26/02/20



Copy to: -

1. The Chief Commissioner, CGST and Central Excise (Jaipur Zone), NCRB, Statue Circle, Jaipur, Rajasthan 302005
2. The Commissioner, State Tax, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme-, Jaipur 302005.
3. The Commissioner, CGST and Central Excise Jaipur Commissionerate, NCRB, Statue Circle, Jaipur, Rajasthan 302005.
4. The Assisstant Commissioner, State Tax, Special Circle-II, Jaipur, Room No.322, 2nd Floor, J-14, Zonal Kar Bhavan, Jhalana Doongri, Jaipur, Rajasthan 302004.

