

**GUJARAT AUTHORITY FOR ADVANCE RULING  
GOODS AND SERVICES TAX  
D/5, RAJYA KAR BHAVAN, ASHRAM ROAD,  
AHMEDABAD – 380 009.**



**ADVANCE RULING NO. GUJ/GAAR/R/2025/34**  
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2025/AR/22)

**Date: 06/09/2025**

Name and address of the applicant	: M/s. Priya Holdings Pvt. Limited, Plot No.1563/A, Aashirwad Opp. Panna Tower, Rupani, Nr. Laxmi Apartment, Bhavnagar, Gujarat- 364 002.
GSTIN of the applicant	: 24AAACP0974F1ZO
Jurisdiction Office	: Center Commissionerate - Bhavnagar Division – I, Bhavnagar, Range -1
Date of application	: 4-7-2025
Clause(s) of Section 97(2) of CGST / GGST Act, 2017, under which the question(s) raised.	: (d)
Date of Personal Hearing	: 29.07.2025, 19.08.2025
Present for the applicant	: Shri Samir K Agicha, CA

**Brief facts:**

M/s. Priya Holdings Private Limited, Plot No. 1563/A, Aashirwad Opp. Panna Tower, Rupani, Nr. Laxmi Apartment, Bhavnagar, Gujarat- 364 002. [for short ‘applicant’] is registered under GST and their GSTIN is 24AAACP0974F1ZO.

2. The applicant is engaged in the business of trading of scrap of various ferrous and non-ferrous metals such as Stainless Steel Melting Scrap, Waste and Scrap of Iron and Steel, Alloys Steel Scrap, Copper Scrap, etc..

3. The applicant, who was previously engaged in ship-breaking operations, is actively exploring opportunities to re-enter the ship-breaking industry in the near future. The applicant in the ordinary course of business, also imports goods from outside India and on such transactions, they discharge the applicable duties and taxes, including IGST<sup>1</sup> leviable under section 3(7) of the

<sup>1</sup> Integrated Goods and Services Tax





Customs Tariff Act, 1975 read with section 5 of the IGST Act, 2017. The IGST so paid at the time of import, is availed as ITC<sup>2</sup>.

4. The applicant has further stated as follows:

- that they are now contemplating payment to the foreign supplier beyond 180 days from the date of import/shipment, as permitted under the Foreign Exchange Management Act (FEMA), 1999 and regulations framed thereunder by the Reserve Bank of India (RBI).
- that since such deferred payments are valid and compliant under FEMA, they will not be hit by the second proviso to section 16(2) of the CGST Act, 2017, read with rule 37 of the CGST Rules, 2017, in view of the following, viz
  - that the foreign supplier does not levy or collect GST from the applicant;
  - IGST on imports is not part of the payment made to the foreign supplier; that only the value of goods is payable to the foreign supplier;
  - that IGST is paid directly by the importer to the government through the ICEGATE portal;
  - that since no GST is charged or payable to the foreign supplier, the second proviso to section 16(2) cannot logically apply;
  - the second proviso to Section 16(2) of the CGST Act, 2017, excludes transactions covered under the reverse charge mechanism; that even on this analogy, second proviso to section 16(2) would not apply;
  - a commercial invoice issued by a foreign exporter, who is not a registered person under GST, does not qualify as a "tax invoice" under Section 2(66) and hence does not fall within the scope of the second proviso to Section 16(2);
  - in case of import of goods, the recipient does not claim ITC based on the invoice issued by the foreign supplier, but on the Bill of Entry, as per rule 36(1)(d) of the CGST Rules, 2017;
  - that they would like to refer to the Legislative intent behind the 180 day condition by relying on the extracts of the minutes of the 6<sup>th</sup> GST Council Meeting.

5. In view of the foregoing, the applicant has sought a ruling on the below mentioned question, viz

*Whether the Input Tax Credit (ITC) of Integrated GST (IGST) paid on the import of goods, where payment to the foreign supplier is deferred beyond 180 days from the date of invoice but made within the time limits permitted under FEMA and RBI guidelines, remains admissible under Section 16 of the CGST Act, 2017, or is required to be reversed as per the second proviso to Section 16(2) read with Rule 37 of the CGST Rules, 2017.*

6. Personal hearing was granted on 29.7.2025, wherein the Shri Samir K Agicha, CA appeared on behalf of the applicant. On being specifically asked, the authorized representative informed that no proceedings have been initiated against them. He further sought time to submit the relevant FEMA provisions, which enable them to defer payment to foreign suppliers upto one year.

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<sup>2</sup> Input Tax Credit





7. The applicant vide their email dated 29.7.2025, has enclosed a copy of Master Circular on ECBs & Trade Credit dated 1.7.2011, the relevant extracts of which are as under:

## **PART-II**

### **TRADE CREDITS FOR IMPORTS INTO INDIA**

Trade Credits (TC) refer to credits extended for imports directly by the overseas supplier, bank and financial institution for maturity of less than three years. Depending on the source of finance, such trade credits include suppliers' credit or buyers' credit. Suppliers' credit relates to credit for imports into India extended by the overseas supplier, while buyers' credit refers to loans for payment of imports into India arranged by the importer from a bank or financial institution outside India for maturity of less than three years. It may be noted that buyers' credit and suppliers' credit for three years and above come under the category of External Commercial Borrowings (ECB) which are governed by ECB guidelines.

#### **a) Amount and Maturity**

AD banks are permitted to approve trade credits for imports into India up to USD 20 million per import transaction for imports permissible under the current Foreign Trade Policy of the DGFT with a maturity period up to one year (from the date of shipment). For import of capital goods as classified by DGFT, AD banks may approve trade credits up to USD 20 million per import transaction with a maturity period of more than one year and less than three years (from the date of shipment). No roll-over/extension will be permitted beyond the permissible period.

AD banks shall not approve trade credit exceeding USD 20 million per import transaction.

#### **b) All-in-cost Ceilings**

The current all-in-cost ceilings are as under :

Maturity period	All-in-cost ceilings over 6 months LIBOR*
Up to one year	350 basis points
More than one year but less than three years	

\* for the respective currency of credit or applicable benchmark

The all-in-cost ceilings include arranger fee, upfront fee, management fee, handling/ processing charges, out of pocket and legal expenses, if any. The existing all-in-cost ceiling is applicable upto March 31, 2012 and would be subject to review thereafter.

#### **c) Guarantee**

AD banks are permitted to issue Letters of Credit/guarantees/Letter of Undertaking (LoU) /Letter of Comfort (LoC) in favour of overseas supplier, bank and financial institution, up to USD 20 million per transaction for a period up to one year for import of all non-capital goods permissible under Foreign Trade Policy (except gold, palladium, platinum, Radium, silver etc.) and up to three years for import of capital goods, subject to prudential guidelines issued by Reserve Bank from time to time. The period of such Letters of credit / guarantees / LoU / LoC has to be co-terminus with the period of credit, reckoned from the date of shipment.



d) *Reporting Arrangements*

AD banks are required to furnish details of approvals, drawal, utilisation, and repayment of trade credit granted by all its branches, in a consolidated statement, during the month, in form TC (format in Annex IV) from April 2004 onwards to the Director, Division of International Finance, Department of Economic Policy and Research, Reserve Bank of India, Central Office Building, 8th floor, Fort, Mumbai – 400 001 (and in MS-Excel file through email) so as to reach not later than 10th of the following month. Each trade credit may be given a unique identification number by the AD bank.

AD banks are required to furnish data on issuance of LCs / Guarantees / LoU / LoC by all its branches, in a consolidated statement, at quarterly intervals (format in Annex V) to the Chief General Manager-in-Charge, Foreign Exchange Department, ECB Division, Reserve Bank of India, Central Office Building, 11<sup>th</sup> floor, Fort, Mumbai – 400 001 (and in MS-Excel file through email) from December 2004 onwards so as to reach the Department not later than 10th of the following month.

8. However, a letter dtd. 07.08.2025 was received from the Assistant Commissioner (Adj), CGST, Bhavnagar, wherein they have submitted their comments on the application filed by the applicant. The Department has contended as under: -

- The related firm of the applicant namely, M/s Priya Blue Recycling LLP and M/s Best Oasis Limited are engaged in ship-breaking activities which is similar to the business, which the applicant wishes to pursue.
- The application for advance ruling cannot be admitted as is liable to be rejected under Section 98(2) of the CGST Act, 2017 for the following reason:
  - A SCN dtd. DGGI/AZU/GR-B/36-108/2024-25 dtd. 03.08.2024 was issued by the DGGI Zonal Unit, Ahmedabad to M/s Nagar Sheth Ship Breakers (GSTN:24AAAFN3879J1Z1) based on the outcome of the investigations and search conducted on 19.11.2019 in relation to Priya Blue Group by the Income Tax Department.
  - The said SCN has been issued for the same question of law on which the applicant has sought advance ruling, wherein the noticee has imported ship from Best Oasis Limited, UAE and the noticee has not paid the consideration to the foreign supplier i.e. Best Oasis Limited within 180 days from the import of the ship.
  - The applicant, M/s Priya Holding Private Limited and the aforementioned Priya Blue Group and Best Oasis Limited are related firms as Shri Sanjay P Mehta, Shri Gaurav Sanjaybhai





Mehta and Ms Trupti Sanjay Bhai Mehta have served/are serving as Directors in the above firms.

- The SCN has been adjudicated and the demand dropped by the adjudicating authority. The Department has filed an appeal before the Commissioner (A). Thus, the issue raised by the applicant is already decided and sub-judice.
- The above mentioned firms are alleged to have been involved in violation of FEMA Act, RBI Guidelines and PMLA Act, including others. Thus, the issue raised by the applicant is alleged to be under investigation by various agencies.
- On merits, it can be seen that the wordings of the proviso to the Section 16(2) read with Rule 37 of the CGST Rules, make no distinction in terms of domestic supplies and imports, in respect of the applicability of the said provision. Therefore, drawal of the distinction of import supplies and payment of tax to the government directly, is bad in law and outside the purview of statutory provisions.

9. The submissions received from the Department was communicated to the applicant seeking their comments in the matter. The applicant vide letter dtd. 14.08.2025 submitted as under: -

- Section 98(2) of the CGST Act, 2017 clearly provides that an advance ruling application shall not be admitted only if the question raised is already pending or decided in the case of the applicant.
- In the present matter, the proceedings are not in the case of the applicant i.e M/s Priya Holdings Pvt Ltd. The entity involved is neither a related person nor a distinct person of the applicant.
- The matter pending before the Commissioner (Appeals) is in the case of a different legal entity-M/s Nagar Sheth Ship Breakers, which is not an applicant in the instant case; that it is not an entity within the Priya Blue Group; that it has no common partner/ management personnel with the Priya Blue Group or with the applicant.
- The only connection is that this entity's premises was covered in the same search conducted by the Income Tax Department along with the premises of certain Priya Blue Group entities.



- Such coincidental coverage in the same search does not create any legal relationship between the applicant and the said entity for the purpose of Section 98(2).
- The said entity had purchased a vessel from Best Oasis Limited, which at that time was a subsidiary of Priya Blue Industries Pvt Ltd.
- Best Oasis Limited is no longer a subsidiary of Priya Blue Industries Pvt. Ltd and in any case, the proceeding are not against Best Oasis Ltd.

10. In view of the above, a further hearing was held on 19.08.2025 in the matter, wherein the Shri Samir K Agicha, CA appeared on behalf of the applicant. To a pointed query as to whether any SCN has been issued to any of their group companies on the issue, Shri Agicha submitted that an SCN on a similar issue has been issued to a group company but in that case the supply was from a domestic supplier. He also submitted that this group company has filed a Special Civil Application in the matter before the Gujarat High Court. Subsequently, vide email dtd. 20.08.2025, the applicant has forwarded a copy of the SCN dtd. 01.08.2024 to M/s Priya Blue Industries Pvt Ltd (GSTN-24AABCP2808B1Z2) along with the copies of reply to the SCN and the SCA filed by M/s Priya Blue Industries Pvt Ltd in the High Court.

### **Discussion and findings**

11. At the outset, we would like to state that the provisions of both the CGST Act and the GGST 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 provisions under the GGST Act.

12. We have considered the submissions made by the applicant in their application for advance ruling as well as the submissions made during the course of personal hearing. We have also considered the issue involved, the relevant facts & the applicant's submission/interpretation of law in respect of question on which the advance ruling is sought.





13. Before going into the merits of the issue, let us first look into the admissibility of the application, as the Department has challenged it on the ground that an SCN has been issued to an entity which has purchased the goods from a foreign supplier, which is a related firm of Priya Group, a company associated with the applicant. The grounds on which an application can be rejected is mentioned in the proviso to Section 98(2) *ibid*, which is reproduced below:-

*Provided that the Authority shall not admit the application where the question raised in the application is already pending or decided in any **proceedings in the case of an applicant** under any of the provisions of this Act:*

*(Emphasis Supplied)*

14. Thus, as per the proviso to Section 98(2) *ibid*, only if the question raised in the application is already pending or decided in any proceedings in the case of the applicant, the application can be rejected. The case of the Department is that an SCN has been issued to M/s Nagar Sheth Ship Breakers (GSTN:24AAAFN3879J1Z1), who has purchased the goods from an overseas supplier, M/s Best Oasis Limited, which is a related firm of Priya Group, a company associated with the applicant. We find that the Department has not adduced any evidence to show that M/s Nagar Sheth Ship Breakers (GSTN:24AAAFN3879J1Z1), is any way related to the applicant. In any case, the law only provides that if the question raised before the advance ruling is already pending or decided in any **proceedings in the case of an applicant** under any of the provisions of this Act, then only the same cannot be admitted, which is not the case before us. We have also gone through the SCN dtd. 01.08.2024 issued to M/s Priya Blue Industries Pvt Ltd (GSTN-24AABCP2808B1Z2) by DGGI Zonal Unit, Ahmedabad and we find that the issue involved in that case is the denial of ITC due to non-payment of consideration to a domestic supplier, whereas in the issue in hand, it is admissibility of ITC due to non-payment of consideration to an overseas supplier. We also find that as per Section 95(c) *ibid*, an 'applicant' means any person registered or desirous of obtaining registration under the Act. We find that this definition does not encompass a related person of the applicant. Thus, on this count also, any case pending against a related firm of the applicant, on





the same issue on which the question has been asked by an applicant, will not be a bar as envisaged in the proviso to Section 98(2) *ibid*. Further, the GSTN of the applicant- M/s Priya Holding Pvt. Ltd [24AAACP0974F1Z0], M/s Priya Blue Industries Pvt Ltd [24AABCP2808B1Z2] and M/s Nagar Sheth Ship Breakers [24AAAFN3879J1Z1] as well as their PAN are also different. Thus, all the three are distinct persons as far as the GST Acts are concerned. Therefore, we reject the prayer of the Department and admit the application of the applicant.

15. Moving on to the merits of the case, we would like to reproduce the relevant extracts of the relevant section and rules for ease of understanding, viz

### **CENTRAL GOODS AND SERVICES TAX ACT, 2017**

#### ***Section 16. Eligibility and conditions for taking input tax credit.-***

*(2) Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless,-*

***Provided** further that where a recipient fails to pay to the supplier of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, the amount towards the value of supply along with tax payable thereon within a period of one hundred and eighty days from the date of issue of invoice by the supplier, an amount equal to the input tax credit availed by the recipient shall be <sup>9</sup>[paid by him along with interest payable under section 50], in such manner as may be prescribed:*

### **CENTRAL GOODS AND SERVICES TAX RULES, 2017**

#### ***Rule 37. Reversal of input tax credit in the case of non-payment of consideration-***

*(1) A registered person, who has availed of input tax credit on any inward supply of goods or services or both, other than the supplies on which tax is payable on reverse charge basis, but fails to pay to the supplier thereof, the amount towards the value of such supply whether wholly or partly, along with the tax payable thereon, within the time limit specified in the second proviso to sub-section(2) of section 16, shall pay or reverse an amount equal to the input tax credit availed in respect of such supply, proportionate to the amount not paid to the supplier, along with interest payable thereon under section 50, while furnishing the return in **FORM GSTR-3B** for the tax period immediately following the period of one hundred and eighty days from the date of the issue of the invoice:*

***Provided** that the value of supplies made without consideration as specified in Schedule I of the said Act shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16:*

***Provided** further that the value of supplies on account of any amount added in accordance with the provisions of clause (b) of sub-section (2) of section 15 shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16.*





(2) Where the said registered person subsequently makes the payment of the amount towards the value of such supply along with tax payable thereon to the supplier thereof, he shall be entitled to re-avail the input tax credit referred to in sub-rule (1).

(3) \*\*\*\*

(4) The time limit specified in sub-section (4) of section 16 shall not apply to a claim for re-availing of any credit, in accordance with the provisions of the Act or the provisions of this Chapter, that had been reversed earlier.

16. Section 16 of the CGST Act, 2017, deals with eligibility and conditions for taking ITC. Section 17, *ibid*, likewise deals with apportionment of credit and blocked credits. The issue to be decided herein is whether the second proviso to section 16 read with rule 37 of the CGST Rules, 2017 would apply in a case wherein the applicant, who has consequent to import of the goods and payment of import duty along with IGST, has deferred payment to the foreign supplier beyond 180 days.

17. The applicant feels, that the second proviso to section 16 read with rule 37 of the CGST Rules, 2017, would not apply in respect of import of goods wherein the IGST, in respect of which ITC is availed, already stands discharged. The applicant, has also given further reasons, which are already mentioned *supra* and is not being repeated for the sake of brevity. Whereas, the Department is of the view that wordings of the proviso to the Section 16(2) read with Rule 37 of the CGST Rules, make no distinction in terms of domestic supplies and imports in respect of the applicability of the said provision.

18. We feel that the second proviso to section 16 *ibid* read with rule 37 of the CGST Rules, 2017, would not apply in respect of import of goods wherein IGST already stands paid to the Government, for the following reasons, *viz*

- a) section 16(2), which starts with a non-obstante clause, through its second proviso states that no registered person shall be entitled to the credit of any ITC in respect of any supply of goods where they fail to pay to the supplier of goods the amount towards the **value of supply along with tax payable** thereon within a period of one hundred and eighty days from the date of issue of invoice by the supplier. On a strict reading, we find that what is not paid in this case is only the value of the supply since the tax ie IGST, on which ITC is availed, already stands paid to the Government during the course of clearance of the goods from Customs;
- b) the second proviso to section 16(2), excludes supplies on which tax is payable on reverse charge basis reveals the intention of not dis-entitling





the supplier of goods from availing the ITC in case of the duty is discharged under reverse charge basis. What this espouses is that the proviso is not applicable in case the duty stands paid by the recipient. We find merit in the averment that this analogy would apply even in case of payment of IGST on imports which is akin to reverse charge basis;

- c) that the appropriate document for availment of ITC in respect of imported goods is the bill of entry in terms of Rule 36(1)(d) of the CGST Rules, 2017 and not the commercial invoice issued by the supplier;
- d) the invoice referred to in the second proviso to section 16(2), *ibid*, is the invoice or tax invoice, as defined under section 2(66) of the CGST Act, 2017, which can be issued only by a registered person, unlike a commercial invoice, which is issued by a foreign supplier;
- e) the Regulator i.e. Reserve Bank of India, has vide their Master Circular No. 9/2011-12 dated 1.7.2011 on External Commercial Borrowings & Trade credit, permitted AD Banks to approve trade credit for imports with maturity up to 1 year from the date of shipment.

19. The applicant has also relied upon the Minutes of the 6<sup>th</sup> GST Council Meeting held on 11.12.2016, the relevant extracts of which is as under, viz

- viii. **Section 16(2) (Eligibility and conditions for taking input tax credit):** In respect of paragraph 11(xxi), the Hon'ble Minister from West Bengal stated that his understanding was that the provision of reversal of input tax credit on account of non-payment of the contracted amount of consideration within a period of three months from the date of issue of invoice shall apply to both goods and services in order to avoid distinction between goods and services. The Secretary to the Council stated that in this provision, a distinction could be made between goods and services because it was easier to check supply of goods than supply of services. The Commissioner, Commercial Taxes (hereinafter referred to as 'CCT') Karnataka explained that in services, there was a presumption of a possibility of fake billing to avail input tax credit if payment was not made by the buyer to the supplier, but in goods, it was easier to verify from records whether or not it had been received by the buyers. He

added that if this provision was extended to goods, this could create problem for those suppliers who supplied to the government departments or supplies made by small enterprises who might not get payment within three months. He further added that at times quality testing etc. on goods could take longer than three months, and payment could be delayed on that account too. The Hon'ble Minister from West Bengal did not agree with this submission and observed that there could be fake bills for goods also. Shri. G.D. Lohani, Commissioner (Central Excise), CBEC further explained that for goods, controls were already built in, such as issue of electronic permits through GSTN, and therefore introducing another layer of compliance burden was not required for goods, whereas in services, a large number of bills were raised merely in the name of consultancy. After discussion, the Council agreed to keep similar provision for goods and services and agreed that the time period for making payments shall be increased from three months to six months from the date of issuance of invoice.



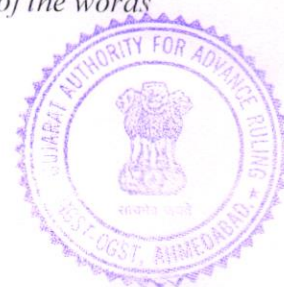


20. We would also like to refer to the relevant extract of the Minutes of the 5<sup>th</sup> GST Council Meeting held on 2/3.12.2016, viz

- xxi. **Section 16(2) (Eligibility and conditions for taking input tax credit):** The Hon'ble Minister from West Bengal raised a question in respect of the second proviso of this sub-section as to why tax would be payable in a situation where a contract between two taxable persons could provide for period for making payment beyond three months. The Commissioner (GST Policy Wing), CBEC clarified that it was an anti-evasion measure and that the credit reversed after three months could be again taken once the recipient of service had made payment to the supplier. The Hon'ble Minister from West Bengal raised a question as to why the same principle was not applied to goods to which the Commissioner (GST Policy Wing), CBEC clarified that goods being tangible, there would be a proof of its receipt which was not the case in services, where there was only a book entry. The Council after further discussion, agreed to keep similar provision for goods and services and further agreed that the time period for making payments shall be increased from three months to six months from the date of issuance of invoice.

21. GST Council has been formed under Article 279A(4) of the Constitution of India. The Hon'ble Supreme Court, in the case of Mohit Minerals P Ltd [ 2022 (61) G.S.T.L. 257 (S.C.)], held that the recommendations of GST Council have persuasive value. The above minutes of the GST Council meeting held in 2016, reveal the intent behind the second proviso to Section 16(2) of CGST Act, 2017. Having adopted the recommendation, the intent of the Legislature, in not allowing the ITC, is writ large. Further, having already deposited the IGST while clearing the goods from Customs, now, not allowing the ITC on the grounds of non-payment of the value of the goods to the supplier, by no stretch of imagination can be termed as an anti-evasion measure, the Government revenue already having been protected. Moreover, while interpreting the statute, the intention of the Legislature cannot be ignored. This view is substantiated by the judgement of the Hon'ble Supreme Court in the case of Radha Krishan Industries [2021 (48) G.S.T.L. 113 (S.C.)], wherein the Court held as under:

*40. .... The language of the statute has to be interpreted bearing in mind that it is a taxing statute which comes up for interpretation. The provision must be construed on its plain terms. Equally, in interpreting the statute, we must have regard to the purpose underlying the provision. An interpretation which effectuates the purpose must be preferred particularly when it is supported by the plain meaning of the words used.*





22. Further, in the present case, the IGST having already been paid by the applicant, gives rise to a situation almost akin to a transaction wherein the recipient pays the duty through RCM. In case of payment of duty through RCM, there is an exclusion provided under the second proviso to section 16(2) of the CGST Act, 2017. In terms of Article 14 of the Constitution of India, equals are to be treated equally. As held by the Hon'ble Supreme Court in the case of VKC Footsteps India Pvt. Ltd. [2021 (52) GSTL 513 (SC)], "*A cause of invalidity arises where equals are treated as unequally and unequals are treated as equals.*" Not allowing ITC on the ground of non-payment of value of supply to the foreign supplier when IGST already stands paid, would amount to treating equals as unequal, which cannot be permitted.

23. Accordingly, we rule as under:

### **RULING**

*The Input Tax Credit (ITC) of Integrated GST (IGST) paid on the import of goods, where payment to the foreign supplier is deferred beyond 180 days from the date of invoice but made within the time limits permitted under FEMA and RBI guidelines, remains admissible under Section 16 of the CGST Act, 2017, and is not required to be reversed as per the second proviso to Section 16(2) read with Rule 37 of the CGST Rules, 2017.*

  
(Sushma Vora)

Member (SGST)



(Vishal Malani)

Member (CGST)



Place: Ahmedabad

Date: 06.09.2025