

समक्ष अग्रिम विनिर्णय प्राधिकारी उत्तराखण्ड(माल और सेवा कर)
BEFORE THE AUTHORITY FOR ADVANCE RULINGS FOR THE STATE OF
UTTARAKHAND
(Goods and Services Tax)

Present:

श्री अनुराग मिश्रा (सदस्य)

Shri Anurag Mishra (Member)

श्री विवेकानंद मौर्य (सदस्य)

Shri Vivekanand Maurya (Member)

The 17th day of March, 2026

अग्रिम विनिर्णय संख्या. 05/2025-26

Ruling No: 05/2025-26

in

आवेदन संख्या. 03/2025-26

Application No: 03/2025-26

1	आवेदक Applicant	M/s Indovation Healthcare LLP F-79, Industrial Area, Bahadrabad, Haridwar, Uttarakhand - 249402.
2	अधिकारिता अधिकारी Jurisdictional Officer	-----
3	आवेदक की ओर से उपस्थित Present for the Applicant	Sh. Dharmendra Chaudhary, Designated Partner
4	अधिकारिता अधिकारी की ओर से उपस्थित Present for the Jurisdictional Officer	None
5	Concerned Officer	Ms. Maneesha Saini, Deputy Commissioner, AAR, SGST Uttarakhand
6	आवेदन प्राप्ति की तिथि Date of receipt of application	20.12.2025
7	सुनवाई की तिथि Date of Personal Hearing	29.01.2026

नोट: इस अग्रिम विनिर्णय की प्राप्ति के 30 दिन के अन्दर उत्तराखण्ड माल और सेवाकर अधिनियम 2017 की धारा-99 के अन्तर्गत गठित अग्रिम विनिर्णय अपीलप्राधिकारी के समक्ष धारा- 100(1) के अन्तर्गत अपील दायर की जा सकती है।

Note: An appeal against this ruling lies before the appellate authority for advance ruling under Section 100(1) of the Uttarakhand Goods and Services Tax Act, 2017, constituted under Section 99 of the Uttarakhand Goods and Services Tax Act, 2017, within a period of 30 days from the date of service of this order.

**AUTHORITY FOR ADVANCE RULING
GOODS & SERVICE TAX
UTTARAKHAND**

PROCEEDINGS

This is an application under Sub-Section (1) of Section 97 of the Central Goods & Service Tax Act, 2017 and Uttarakhand State Goods & Service Tax Act, 2017 (hereinafter referred to as CGST/SGST Act) and the rules made there under filed by **M/s Indovation Healthcare LLP, F 79, Industrial Area, Bahadrabad, Haridwar, Uttarakhand - 249402.** (herein after referred to as the "applicant") and registered with GSTIN **05AAFFI9899G1ZS** under the CGST Act, 2017 read with the provisions of the UKGST Act, 2017.

2. At the outset, we would like to state that the provisions of both the CGST Act and the SGST Act are the same except for certain provisions; therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provisions under the SGST Act.
3. The Advance Ruling under GST means a decision provided by the authority or the appellate authority to an applicant on matters or on questions specified in sub-section (2) of section 97 or sub section (1) of section 100 in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant.
4. As per the said sub-section (2) of Section 97 of the Act advance ruling can be sought by an applicant in respect of:
 - (a) Classification of any goods or services or both
 - (b) Applicability of a notification issued under the provisions of this Act,
 - (c) Determination of time and value of supply of goods or services or both,
 - (d) Admissibility of input tax credit of tax paid or deemed to have been paid
 - (e) Determination of the liability to pay tax on any goods or services or both
 - (f) Whether the applicant is required to be registered
 - (g) Whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both within the meaning of that term.

4.2 In the present case applicant has sought advance ruling on the **determination of the liability to pay tax on any goods or services or both**, covered under Section 97(2)(e) of the Act.

5. BRIEF FACTS

5.1 In their application dated 27.06.2025, the applicant submitted that:

- a) They i.e. M/s Indovation Healthcare LLP, is engaged in operating and managing Government Urban Health & Wellness Centres (UHCs) and Polyclinics in the State of Uttarakhand under a Government-funded public healthcare programme implemented pursuant to the recommendations of the 15th Finance Commission.
- b) The healthcare services are provided through Government-owned facilities, funded entirely out of Government health grants, and implemented through Braithwaite & Company Limited, a Government of India Public Sector Undertaking acting as the designated executing agency under a formal MoU with the State Government.
- c) They deliver primary healthcare services to the public free of cost, strictly in accordance with Government guidelines, without charging patients or generating any commercial revenue.
- d) In view of the grant-based funding structure, involvement of an intermediary PSU, and standard contractual clauses referring to GST, the Applicant seeks an Advance Ruling to obtain clarity on the nature of supply and applicability of GST exemption under Notification No. 12/2017-CT (Rate).

QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT

5.2 In view of the above facts, 'the applicant' is seeking advance ruling as to;

1. Whether the operation and management of Government Urban Health & Wellness Centres (UHCs) / Ayushman Arogya Mandirs and Polyclinics by the Applicant under identical Operation & Management Agreements with Braithwaite & Co. Ltd. (PSU- executing agency), funded exclusively through 15th Finance Commission health grants routed via Braithwaite and Company Limited and providing healthcare services to citizens free of cost, constitutes exempt "healthcare services by a clinical establishment" under Entry 74 of Notification No. 12/2017-Central Tax (Rate)?

2. Whether, in the alternative, the said activities qualify as "pure services" provided to the State Government (through its designated PSU executing agency under formal MoU) in relation to Article 243W functions (public health, hospitals, dispensaries - Twelfth Schedule Entries 6, 8, 23), and are therefore exempt under Entry 3 of Notification No. 12/2017-Central Tax (Rate)?

APPLICANT SUBMISSION

- 5.3** In their application the applicant have made the following submissions to forward their point of view:-
- i. The Applicant, M/s Indovation Healthcare LLP, is engaged in the operation and management of Government-owned Urban Health & Wellness Centres (UHWC)/Ayushman Arogya Mandirs and Polyclinics in the State of Uttarakhand under a public health programme funded through grants released on the recommendations of the 15th Finance Commission.
 - ii. The said healthcare facilities are part of the Government's public healthcare infrastructure and are owned by the Government. The Applicant does not own the facilities and functions only as an operating and implementing agency, strictly in accordance with Government-prescribed norms, staffing patterns, clinical protocols and performance guidelines.
 - iii. The Applicant has been selected through a transparent public tender process and has entered into an operation and management agreement with Braithwaite & Company Limited, a Government of India Public Sector Undertaking, which has been designated by the Government of Uttarakhand as the executing agency for implementation of the said public health programme.
 - iv. Braithwaite & Company Limited acts only as an administrative and financial conduit for the programme.
 - v. It does not itself provide or receive healthcare services and is responsible for tendering, contract administration, monitoring of implementation and channelisation of Government health grants to the operating agencies.
 - vi. Under the arrangement, the Applicant is responsible for providing comprehensive primary and secondary healthcare services through the said centres, including outpatient consultations, diagnostics, pharmacy services, preventive and wellness healthcare, community outreach activities and referral services, strictly in accordance with Government guidelines.

- vii. All healthcare services under the programme are provided entirely free of cost to the beneficiaries. No consideration is charged from patients or the public at any stage. The Applicant has no authority to levy user charges, fix tariffs or introduce any commercial element in the delivery of healthcare services.
- viii. The entire funding for the programme is in the nature of Government grant-in-aid released for public healthcare purposes. The amounts received by the Applicant are disbursed out of such Government grants routed through the executing agency and are subject to utilisation certificates, audits and monitoring by Government authorities. The Applicant has no pricing autonomy or independent revenue generation mechanism in respect of the services rendered.
- ix. In view of the above factual arrangement and the multi-layered implementation structure involving Government departments, a Government Public Sector Undertaking and an operating agency, the present application is filed to seek clarity on the GST implications applicable to the services undertaken by the Applicant under the said public health programme.
- x. The Applicant submits that the activities undertaken by it under the operation and management agreements relate exclusively to the delivery of healthcare services through Government-owned Urban Health & Wellness Centres/Polyclinics, in accordance with Government-prescribed norms and guidelines. The Applicant functions as a clinical establishment providing diagnosis, treatment, prevention and management of illness through qualified medical practitioners and paramedical staff, and does not undertake any independent or commercial activity.
- xi. The Applicant's services constitute healthcare services as defined and exempted under Entry 74 of Notification No. 12/2017-Central Tax (Rate). The various elements involved in the activity, such as deployment of medical and paramedical personnel, diagnostics, pharmacy services and operational support, are naturally bundled and ancillary to the principal supply of healthcare services, and therefore constitute a composite supply with healthcare as the principal supply.
- xii. Without prejudice to the above, the Applicant submits that the services are provided under a Government-funded public health programme and are directly related to the public health function entrusted to local authorities under Article 243W of the Constitution of India. The services are rendered to a Government entity acting as an executing agency and involve no supply of goods for consideration, thereby also qualifying as pure services eligible for exemption under Entry 3 of Notification No. 12/2017-Central Tax (Rate).

- xiii. The amounts received by the Applicant are in the nature of Government grant-in-aid released for public healthcare purposes, routed through the executing agency, and do not represent commercial consideration. Accordingly, the Applicant submits that the activities undertaken by it are not liable to GST.

6. PERSONAL HEARING

6.1 To meet the ends of natural justice, opportunity of personal hearing was granted to the applicant on 29.01.2026. The authorised representative Sh. Nikhil Sabharwal, of the Firm, on behalf of the applicant appeared online for personal hearing on the said date and re-iterated the submission already made in their application.

6.2 Further, the applicant during the course of hearing was asked to furnish documentary evidence to substantiate that the centers operated by them falls within the ambit of "Clinical Establishments".

7. ADDITIONAL SUBMISSION: The applicant vide additional submission vide letter dated 02.02.2026 submitted the copies of Registration Certificates issued by the competent District Registration Authority/Office of the Chief Medical Officer, Haridwar, evidencing registration of the applicant's centres as Clinical Establishments under the Clinical Establishments (Registration and Regulation) Act, 2015 and the rules made thereunder. The applicant vide additional submission submitted copies of five (5) such registration certificates on a sample basis and inter alia mentioned that:

- The centers are duly registered as **Urban Health & Wellness Centres/General OPD,**
- The ownership of the establishments vests with **Indovation Healthcare LLP,** and
- The registrations have been issued by the competent authority and are presently valid.

8. DISCUSSION AND FINDINGS

8.1 In the present case, it is observed that the URBAN DEVELOPMENT DIRECTORATE, Government of Uttarakhand has entered into a MOU with M/s BRAITHWAITE & CO. LIMITED, a Public Sector Undertaking (PSU) for implementation of the scheme relating to establishment, operation and monitoring of 115 Urban Health and Wellness Centres (UHWC) and 23 Polyclinics in Gharwal region UHWC-Part-01, State Uttarakhand across the State with total estimated project cost of ₹81.57 Crores and the contract price means final price, inclusive of all

freight, centage, applicable GST and taxes payable. As per the said agreement, the M/s BRAITHWAITE & CO. LIMITED has been appointed as the executing agency and is responsible for ensuring that each health center is equipped with the necessary infrastructure, human resources and operational facilities for delivery of healthcare services. Subsequently, M/s BRAITHWAITE & CO. LIMITED has entered into a separate agreement with the applicant i.e. M/s Indovation Healthcare LLP, appointing it as the operating agency for implementing, operating and monitoring of the 49 Urban Health and Wellness Centres (UHWC) and 10 Polyclinics in Gharwal region UHWC-Part-01, State Uttarakhand with estimated project cost of ₹31.28 Crores (inclusive of all expenses and GST as applicable).

8.2 Legal Position

8.2.1 Entry 74 of Notification No. 12/2017-CT (Rate) exempts:

“Services by way of healthcare services by a clinical establishment...”

From the above definition, the supplier must itself be a clinical establishment; and the services supplied must qualify as healthcare services.

8.2.2 Entry 3 of Notification No. 12/2017-CT (Rate) exempts:

“Pure services (excluding works contract service or other composite supplies involving supply of goods) provided to the Central Government, State Government, Union Territory, local authority or a Governmental authority or a Government Entity in relation to any function entrusted to a Municipality under Article 243W of the Constitution.”

8.2.3 It is a law that exemption notifications must be strictly construed and the burden lies on the claimant, as held by the Hon'ble Supreme Court in Commissioner of Customs vs Dilip Kumar & Co., Novopan India Ltd. vs CCE & Collector of Central Excise vs Wood Papers Ltd. Therefore, the claimant must strictly satisfy all condition in case of any ambiguity it will directly benefits revenue.

8.3 Entry 74 of the Notification 12/2017-CT (R) dt. 28.06.2017: Exemption to Healthcare Services provided by a clinical establishment

8.3.1 The Entry No 74 of the Notification 12/2017-CT(Rate) dated 28.06.2017 exempts the following services

Services by way of-

(a) health care services by a clinical establishment, an authorised medical practitioner or para-medics;

(b) services provided by way of transportation of a patient in an ambulance, other than those specified in (a) above.

Further the term "healthcare service" and "clinical establishment" have been defined in the said Notification as under:-

2. Definitions. - For the purposes of this notification, unless the context otherwise requires, -

(s) "clinical establishment" means a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;

(zg) "health care services" means any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;

8.3.2 The relevant provisions of the CGST Act, 2017 related to "consideration" and "recipient" read 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;

(93) "recipient" of supply of goods or services or both, means-

(a) where a consideration is payable for the supply of goods or services or both, the person who is liable to pay that consideration;

8.3.3 The agreements on record reveal that the applicant is entrusted with comprehensive operation and management responsibilities including deployment of manpower, Administrative control, Supply chain coordination, Reporting & compliance, Monitoring & performance obligations, Financial & operational management. Though healthcare service is delivered to patients, the consideration received by the applicant is in respect to supply made to M/s BRAITHWAITE & CO. LIMITED under a contractual arrangement and the consideration too is received by them not in form of any subsidy but as per contractual obligation.

8.3.4. We have also gone through the documents enclosed by the applicant as Annexure 1 [Financial Bid for Garhwal Region Urban HWC-PART1], Annexure-2 [

Financial Bid for Garhwal Region Urban HWC- PART-2] and Annexure-3 [Financial Bid for Kumaon Region Urban-HWC] and observe that the prices quoted by the applicant are not in any way related to the quantum of patients or the tests/diagnosis conducted but it is bifurcated into two heads of "Non Recurring" and "Recurring" costs. It is also noticed that these quotations are per centre/establishment for a period of One Year. We also find that the Non-Recurring cost is for premises arrangement/upgradation of infrastructure/monthly rent/tele consultancy setup etc. Thus, it is observed that the consideration received by the applicant is not linked to individual diagnosis or treatment rendered to patients but is structured as operational payments under the contract. In fact it can be said that no healthcare services have been rendered by the applicant to M/s BRAITHWAITE & CO. LIMITED from any clinical establishment.

8.3.5 Further, the Applicant has furnished sample registration certificates for five centres issued by the District Registration Authority, Haridwar. On perusal of the copies of the certificates issued for five different places in Haridwar it is noticed that the Name of the clinical establishment is "URBAN HEALTH & WELLNESS CENTRE ..." and the owner of the clinical establishment is "INDOVATION HEALTH CARE LLP".

8.3.6 It is observed that entry No. 74 of Notification No. 12/2017-Central Tax (Rate) grants exemption specifically to health care services provided by a clinical establishment, an authorised medical practitioner or paramedics. The exemption is thus strictly allowed to services rendered to persons suffering from disease/ailment/trauma etc., and the activity is specific and is intended to cover the actual provision of healthcare services by the clinical establishment itself to patients. In the present case, the applicant i.e. M/s INDOVATION HEALTH CARE LLP is merely the owner implementing agency engaged for operation and management of Government Health Care Centres under an Agreement with M/s BRAITHWAITE & CO. LIMITED, which in turn has been entrusted by the State Government with the implementation, establishment, operation and monitoring of the healthcare scheme. Therefore, the services supplied by applicant are in the nature of contractual operational, managerial and administrative services provided to M/s BRAITHWAITE & CO. LIMITED, and not the provision of healthcare services by a clinical establishment. Consequently, the applicant cannot be regarded as the supplier of exempt healthcare services under Entry 74 of the said notification, and the exemption available to a clinical establishment providing healthcare services cannot be extended to the applicant merely on account of its role in operating or managing such centres on behalf of M/s BRAITHWAITE & CO. LIMITED under a contractual arrangement.

8.3.7 It is also pertinent that advance ruling authorities in similar contexts have held that hospital management or manpower supply services do not qualify as healthcare services but are taxable (e.g., Medico Healthcare LLP - AAR Karnataka; Jayasree Medicals - AAR Kerala).

8.3.8 Therefore, the Applicant has failed to establish that M/s Braithwaite & Co. Limited was a patient and that they were supplying healthcare services directly to the recipient i.e. M/s Braithwaite & Co. Limited. Accordingly, we are of the view that exemption under Entry 74 of the Notification 12/2017-CT(R) dated 28.06.2017 is not admissible to the applicant.

8.4 Entry 3 of the Notification 12/2017-CT (R) dt. 28.06.2017: Exemption to Pure Services provided to Government/Local authority/ Governmental authority/Government Entity

8.4.1 Entry 3 applies only where a supply of **pure services** (without involvement of goods or composite elements) is made to the Government, Local Authority, Governmental Authority or Government Entity, and such services are in relation to functions entrusted under Article 243W of the Constitution. The said Entry reads as under:-

Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.

8.4.2 As per the agreement between M/s BRAITHWAITE & CO. LIMITED and the M/s Indovation Healthcare LLP, the applicant is responsible for ensuring that each center is equipped with the required infrastructure, manpower and operational support for providing healthcare services. Thus, the contractual arrangement clearly establishes that the services rendered by the applicant are provided to M/s BRAITHWAITE & CO. LIMITED and not directly to URBAN DEVELOPMENT DIRECTORATE, Government of Uttarakhand. The taxability of a supply is determined based on the immediate recipient of the service and not on the ultimate beneficiary of such services. In the present case, there exist two distinct supplies, namely:

- i. supply of services by the applicant to M/s BRAITHWAITE & CO. LIMITED and
- ii. supply of services by M/s BRAITHWAITE & CO. LIMITED to the URBAN DEVELOPMENT DIRECTORATE, Government of Uttarakhand under the implementation agreement.

8.4.3 We have also gone through the Memorandum of Understanding dated 30.05.2025 entered into by the Urban Development Directorate, Govt. of Uttarakhand and the main contractor (M/s Braithwaite & Co. Limited) and observe that at point 12 therein the engagement of a THIRD PARTY by the main contractor (also referred to as the SECOND PARTY in the said MOU) for implementing and monitoring of the project is permissible. The said Para reads as under:-

12. If the SECOND PARTY engages any THIRD PARTY for implementation and monitoring of the project, the agreement signed between SECOND PARTY and THIRD PARTY, the THIRD PARTY should not have any condition which may create additional liability on Director, URBAN DEVELOPMENT DIRECTORATE, Government of Uttarakhand having its Registered Office at 31/62 Rajpur Road, Dehradun, Uttarakhand-248001(FIRST PARTY).

Thus, we find that it is apparent that the applicant has acted as a sub-contractor in the entire scheme of things and has provided the services to the main contractor (M/s Braithwaite & Co. Limited) and not to any Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity, as envisaged under the said Entry No.3 of the Notification 12/2017-CT(R).

8.4.4 Therefore, the services provided by the applicant as a sub-contractor cannot be interpreted as services provided to the URBAN DEVELOPMENT DIRECTORATE, Government of Uttarakhand. Consequently, the benefit of exemption under Entry No. 3 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, which applies to pure services provided directly to the Central Government, State Government, Union Territory or local authority in relation to functions entrusted to a Panchayat or Municipality, is not available to the applicant in the present case.

8.4.5 Now, since the supplies made by the applicant involves ensuring that each center is equipped with the required infrastructure, manpower and operational support it is in the nature of a composite supply rather than pure services. The exemption under Entry 3 requires strict satisfaction of all conditions including supply of pure services only (and specifically excludes composite supplies involving supply of any goods) therefore too the exemption is not allowable to the applicant.

8.4.6 Further, the plea that the healthcare services are ultimately provided free of cost to the public does not alter the taxability of the services supplied by the noticee to M/s BRAITHWAITE & CO. LIMITED, since the exemption is determined on the basis of the contractual supply between taxable persons and not on the basis of whether the end beneficiaries are charged any fee. In view of the above, contractual arrangement and the settled legal position, it is evident that the services provided by the applicant to M/s BRAITHWAITE & CO. LIMITED for implementing, operating and monitoring the health centers constitute taxable supplies under the GST law, and they are not eligible for exemption under Entry 3 of the Notification 12/2017-CT(R) dated 28.06.2017.

8.5 Nature of Grant

The applicant has also contended that amounts received are in the nature of Government grant-in-aid. However, the available records show that payments are


made by the recipient (M/s Braithwaite & Co. Limited) pursuant to contractual obligations under an Agreement. The presence of enforceable mutual obligations establishes that consideration within the meaning of Section 2(31) of the CGST Act was paid by M/s Braithwaite & Co. Limited to the applicant. We further have perused Circular No. 190/02/2021-GST dated 13.01.2023, referred to by the applicant. WE find that in that case the incentive was paid directly by the Central Government to the acquiring banks, under an Incentive Scheme. No service as such was provided directly to the Central Government and thus, it was held the consideration which relates to incentive paid by the Government under an Incentive Scheme was in form of a subsidy directly linked to the price of the service provided by the banks to the general public. We note that in the present case there is no direct payment by the State Government to the applicant and in fact the amount paid by the recipient i.e. M/s Braithwaite & Co. Limited is not in form of subsidy but it is as per contractual obligation entered with the applicant. Therefore, the amount so received cannot be treated as grants/subsidy which is outside the ambit of consideration and the GST is leviable thereon.


9. Thus, in view of the above discussions and findings, we pass the following Ruling in respect of ruling sought by the applicant:

RULING

1. The operation and management of Government Urban Health & Wellness Centres (UHWCs) / Ayushman Arogya Mandirs and Polyclinics) by the applicant under identical Operation & Management Agreements with Braithwaite & Co. Ltd. (PSU- executing agency) do not constitutes exempt "healthcare services by a clinical establishment" under Entry 74 of Notification No. 12/2017-Central Tax (Rate).
2. The said activities do not qualify as "pure services" provided to the State Government in relation to Article 243W functions (public health, hospitals, dispensaries - Twelfth Schedule Entries 6, 8, 23), and are therefore not exempt under Entry 3 of Notification No. 12/2017-Central Tax (Rate).

Accordingly, the services supplied by the Applicant are liable to GST at the applicable rates under the CGST/SGST Acts.


ANURAG MISHRA
(MEMBER)


VIVEKANAND MAURYA
(MEMBER)

AUTHORITY FOR ADVANCE RULING
GOODS & SERVICE TAX: UTTARAKHAND
OFFICE OF THE COMMISSIONER, SGST, UTTARAKHAND
LADPUR RING ROAD, UPPER NATHANWALA, DEHRADUN

F. No.: 03 /S.Tax-UKD/GST/Sec-97/Advance Ruling/2025-26/DDN/5383 Date: 17.03.2026

Copy to:

1. The Chief Commissioner, CGST, Meerut Zone, Meerut for information please.
2. The Pr. Commissioner, CGST, Commissionerate, Dehradun for information and necessary action please.
3. The Commissioner, SGST, Commissionerate, Uttarakhand for information and necessary action please.
4. The Commissioner, CGST, Audit Commissionerate, Dehradun for information please.
5. The Assistant Commissioner, CGST, Division- Haridwar, for information and necessary action as per law.
6. The Assistant Commissioner, SGST, Haridwar Sector - 4, Zone- Haridwar for information and necessary action.
7. The Concerned Officer, CGST, Dehradun.
8. The Concerned Officer, SGST, Dehradun.
9. The Appellate Authority of Advance Ruling, Uttarakhand for information please.
10. Guard File.