



TELANGANA STATE AUTHORITY FOR ADVANCE RULING
CT Complex, M.J Road, Nampally, Hyderabad-500001.
(Constituted under Section 96(1) of TGST Act, 2017)

Present:

Sri S.V. Kasi Visweswara Rao, Additional Commissioner (State Tax)
Sri Sahil Inamdar, Additional Commissioner (Central Tax)

A.R.Com/22/2022

Date:12.04.2023

TSAAR Order No.04/2023

[ORDER UNDER SECTION 98(4) OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 AND UNDER SECTION 98(4) OF THE TEALANGANA GOODS AND SERVICES TAX ACT, 2017.]

1. M/s. Sanghi Enterprises, Survey No.15, 16, Mysireddypally, Medchal, Medchal Malkajgiri, Telangana- 501401 (36ADLFS2549G1ZS) has filed an application in FORM GST ARA-01 under Section 97(1) of TGST Act, 2017 read with Rule 104 of CGST/TGST Rules.
2. At the outset, it is made clear that the provisions of both the CGST Act and the TGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the TGST Act. Further, for the purposes of this Advance Ruling, the expression 'GST Act' would be a common reference to both CGST Act and TGST Act.
3. It is observed that the queries raised by the applicant fall within the ambit of Section 97 of the GST ACT. The Applicant enclosed copies of challans as proof of payment of Rs. 5,000/- under SGST and Rs. 5,000/- under CGST towards the fee for Advance Ruling. The Applicant has declared that the questions raised in the application have neither been decided nor are pending before any authority under any provisions of the CGST/TGST Act'2017. The application is, therefore, admitted after examining it and the records called for and after hearing the applicant as per section 98(2) of TGST Act'2017.

4. BRIEF FACTS OF THE CASE:

- 4.1 The applicant M/s. Sanghi Enterprises has claimed that they are constructing shed on a leased land and that such property being constructed is a pre-fabricated shed system. They made the following submissions in their application:

Submission-1: It is fixed by anchor bolts to a low RCC platform embedded to the ground, and it is the only civil structure.

Submission-2:The rest of the structure, like columns, beams, rafters, wall sheets, roof shed etc. are all joined with one another by nuts and bolts, and can be easily dismantled and restructured at another location.

Submission-3:The low-rising RCC platform is, of course, permanently embedded to the ground. However Shed system built thereon, can be dismantled, and thus reduces repeated capital expenses in the event of a shift of location.

Submission-4: Shed is nothing more than an assembly of the System, which is pre-fabricated and pre-engineered components, fixed together in a modular form with nuts and bolts and without welding so that it can be easily unfixated.

Submission-5: The utility of the RCC platform on which the System is being fixed is limited to allowing the Shed to be set up and no further. It is the System that is beneficially enjoyed, not the RCC structure.

They further submitted that if the nature of annexation is such that an item so annexed can be removed without any damage and future enjoyment of that item in a similar capacity is not affected, such an item will not be considered to be immovable property. They relied on the Hon'ble Apex court's judgments in Solid & Correct Engineering Works [(2010) 252 ELT 481 (SC)] and Sirpur Paper Mills Ltd [97 ELT 3 (SC)].

5. QUESTIONS RAISED:

1. Whether Input Tax Credit is allowed for construction of shed using pre-fabricated technology?

6. PERSONAL HEARING:

The Authorized representatives of the unit namely Subodh Sanghi, Managing partner and Ankur, CA attended the personal hearing held on 15.12.2022. The authorized representatives reiterated their averments in the application submitted and averred as follows:

1. That they have taken land on lease and the lessor has constructed a basement on which the applicant intends to construct a shed using prefabricated technology.
2. That the prefabricated structure is erected on the basement by using nuts & bolts and that it can be disassembled as and when required.
3. That this structure is therefore is not a permanent structure and it is a movable property and therefore the AAR may issue appropriate ruling regarding such movable property.

Opinion expressed by Sri S.V. Kasi Visweswara Rao, Additional Commissioner (State Tax), on the issues raised by the applicant.

7. DISCUSSION & FINDINGS:

It is to inform that under clause (d) of sub-section (5) of Section (17) of the CGST Act, goods or services or both received by a taxable person for an immovable property or shall not be amenable for claiming input tax credit. Therefore the applicant desires to obtain a clarification whether the goods shed erected by him using prefabricated structures by way of nuts & bolts is an immovable property or a movable property. The applicant relies on the Hon'ble Apex Court's orders in the case of Solid & Correct Engineering Works [(2010) 252 ELT 481 (SC)] and Sirpur Paper Mills Ltd [97 ELT 3 (SC)].

As seen from the facts of the case the appellant erects a warehouse using prefabricated structures. The overlying structure along with the land on which it erected constitutes the warehouse. The warehouse is meant for storage activity and therefore is associated with the beneficial enjoyment of the land on which it is constructed.

It is seen from the Sirpur Paper Mills Ltd case that the facts of the case pertains to assembling of a machine from its components and attaching the same to the earth for the operational efficiency of that machine. Therefore the attachment made was not for the beneficial enjoyment of the land to which it was attached. Hence, the law laid down by the Hon'ble Supreme Court of India in this case is not applicable to the facts before this Authority for Advance Ruling.

It is seen from the Solid & Correct Engineering Works case that the Hon'ble Supreme Court of India has observed that "a hut is also a immovable property even if it is sold with the option to pull it down. A mortgage of the super structure of a house though expressed to be exclusive of the land beneath, create an interest in immovable property, for it is permanently attached to the ground on which it is build". Thus the Court was of the opinion that the "attachment in order to qualify the expression attached to earth, must be for the beneficial enjoyment of that to which it is attached. Doors, windows and shutters of a house are attached to the house, which is imbedded in the earth. They are attached to the house which is imbedded in the earth for the beneficial enjoyment of the house. They have no separate existence from the house."

Thus the Hon'ble Supreme Court considered even a temporary shelter such as a hut as an immovable property as long as it is for the beneficial enjoyment of the land to which it is attached. Applying this principle the Hon'ble Supreme Court of India held the doors, shutters which are generally fixed to the door frame in the wall with screws & nails to be immovable property.

Clearly the warehouse is erected to make use of the space created over the land on which it is built hence, in view of the law declared by the Hon'ble Supreme Court of India the ware houses erected by the applicant using prefabricated structures constitutes immovable property and are not eligible for input tax credit in terms of Section 17(5)(d) of the CGST Act, 2017.

8. In view of the above discussion, the questions raised by the applicant are clarified as below:

Questions	Ruling
1. Whether Input Tax Credit is allowed for construction of shed using pre-fabricated technology?	No, input tax credit is not allowed for construction of shed using prefabricated technology.


 (S.V. KASI VISWESWARA RAO)
 ADDL. COMMISSIONER (STATE TAX)

Opinion expressed by Sri Sahil Inamdar, Additional Commissioner, Central Tax on the issues raised by the applicant are as given below.

9. DISCUSSION & FINDINGS:

9.1.1 Section 16(1) of Central Goods and Services Tax Act/ Telangana Goods and Services Tax Act, 2017 ("CGST/TGST Act'2017") entitles a registered person to take credit of input tax charged on any supply of goods or services or both which are used or intended to be used in the course or furtherance of business.

9.1.2 However, as per Section 17(5) of the CGST/TGST Act'2017 a restriction is imposed with respect to input tax credit (hereinafter referred to as "ITC") on procurement of goods and services or both received by the taxable person for construction of an immovable property.

The term 'construction' in this section is limited to supplies to the extent capitalized to an immovable property.

9.1.3 Therefore the applicant desired to obtain a clarification whether the prefabricated shed (hereinafter referred to as "**PFS**") erected by him using prefabricated structures by way of nuts & bolts is an immovable property or a movable property. The applicant relies on the Hon'ble Apex Court's orders in the case of Solid & Correct Engineering Works [(2010) 252 ELT 481 (SC)] and Sirpur Paper Mills Ltd [97 ELT 3 (SC)].

9.1.4 The applicant is engaged in construction of prefabricated shed (PFS). They procure goods and services from various contractors for fitting out the prefabricated shed (PFS). They discharge the GST liability with regard to such procurement. The applicant also submitted that the 'PFS' can be detached and reused. He stated that PFS are not considered to be permanent civil affects. The 'PFS' are pre-fabricated structures that are erected at the site by way of joining to bolts. The foundation is made of concrete and it rests on the earth, and is the only part in 'PFS' which is embedded in the earth, for permanent beneficial enjoyment. The applicant seeks ruling with regard to the availability of Input Tax Credit against the procurements pertaining to construction of 'PFS'.

9.2 It is important to discuss some of the relevant provisions contained in the CGST/ TGSTAct, 2017 to clarify the contentions of the applicant.

Section 2(52) defines goods as "every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply".

9.3 Section 2(119) of the CGST/TGST Act, 2017 (119) states — "works contract" means a contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance, renovation, alteration or commissioning of any immovable property wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract;.

9.4 Section 17 of the GST Act deals with Apportionment of credit and blocked credits. Relevant extract of Section 17(5)(d) and 17(5)(c) is produced below:

Section 17(5) of CGST/TGST Act'2017 states:

Notwithstanding anything contained in sub-section (1) of section 16 and sub-section (1) of section 18, input tax credit shall not be available in respect of the following, namely:—

(c) works contract services when supplied for construction of an immovable property (other than plant and machinery) except where it is an input service for further supply of works contract service;

(d) goods or services or both received by a taxable person for construction of an immovable property (other than plant or machinery) on his own account including when such goods or services or both are used in the course or furtherance of business.

Explanation.—For the purposes of clauses (c) and (d), the expression —construction// includes re-construction, renovation, additions or alterations or repairs, to the extent of capitalisation, to the said immovable property;

9.5 Now, as per the definition of goods in the Section 2(52) of the CGST/ TGSTAct, 2017 mentioned supra, some movable property is excluded from the category of goods whereas at the same time, some immovable properties are treated as goods. But the terms "movable property" and "immovable property" have not been defined under the GST Act.

9.6 In laymen terms, any goods that can moved is a movable property and which cannot be moved is immovable property. But the General Clauses Act 1897 and the Transfer of Property Act defines both these terms.

Section 3(26) of the General Clauses Act'1897 says:

[3. Definitions.—In this Act, and in all Central Acts and Regulations made after the commencement of this Act, unless there is anything repugnant in the subject or context,—

(26) "immovable property" shall include land, benefits to arise out of land, and things attached to the earth, or permanently fastened to anything attached to the earth".

(36) "movable property" shall mean property of every description, except immovable property;]

As per this to qualify as "immovable property" those things should be attached to the earth, or permanently fastened to anything attached to the earth.

Whereas, Section 3(36) defines movable property as "property of every description, except immovable property.

9.7 As per this definition, any property which does not qualify to be immovable property, is a movable property. This definition of immovable property under the General Clauses Act is affirmative in nature.

9.8 Definition of "attached to the earth" is not given in General Clauses Act 1897 but provided by Section 3 of the Transfer of Property Act, 1882.

Section 3 of the Transfer of Property Act, 1882 is produced below:

Interpretation-clause.—In this Act, unless there is something repugnant in the subject or context,—

"immoveable property" does not include standing timber, growing crops or grass; "instrument", means a non-testamentary instrument;

["attested", in relation to an instrument, means and shall be deemed always to have meant attested by two or more witnesses each of whom has seen the executant sign or affix his mark to the instrument, or has seen some other person sign the instrument in the presence and by the direction of the executant, or has received from the executant a personal acknowledgement of his signature or mark, or of the signature of such other person, and each of whom has signed the instrument in the presence of the executant; but it shall not be necessary that more than one of such witnesses shall have been present at the same time, and no particular form of attestation shall be necessary;]

"registered" means registered in [[any part of the territories] to which this Act extends] under the laws for the time being in force regulating the registration of documents;

"attached to the earth" means—

(a) rooted in the earth, as in the case of trees and shrubs;

(b) imbedded in the earth, as in the case of walls or buildings; or

(c) attached to what is so imbedded for the permanent beneficial enjoyment of that to which it is attached;

Section 3 of the Transfer of Property Act, 1882 says that for a thing to qualify as "attached to the earth" it should fulfil any of the below conditions:-

(a) rooted in the earth, as in the case of trees and shrubs;

(b) imbedded in the earth, as in the case of walls or buildings; or

(c) attached to what is so imbedded for the permanent beneficial enjoyment of that to which it is attached.

9.9 Section 3 of the Transfer of Property Act, 1882 gives clarity on the expression "attached to the earth" which in turn gives clarity on the definition of "immovable property" as defined under Section 3(26) of the General Clauses Act. It clarifies that anything attached to what is so imbedded for the permanent beneficial enjoyment, but does not include standing timber, growing crops or grass, comes under the category of "attached to the earth" which makes it to come under definition of 'immovable property'. Section 3(26) of the General Clauses Act, 1897, provides "things attached to the earth, or permanently fastened to anything attached to the earth" as an exhaustive definition of the "immovable property".

9.10 As per the definition of immovable property contained in the General Clauses Act and the Transfer of Property Act, it is clear that things attached to the earth or permanently fastened to anything attached to the earth is immovable property. Anything imbedded in the earth or attached to what is so imbedded for the permanent beneficial enjoyment of that to which it is attached, qualifies to be attached to the earth.

9.11 As far as the contention of the applicant regarding procurement of 'PFS' and subsequent fitting to be in the course of business is concerned, it is admitted that the same is in course of business but the question is whether the applicant is eligible to ITC in light of the provisions contained in section 17(5)(d) of the CGST/ TGST Act. The applicant shall be eligible to ITC only if it is so established that the 'PFS', which is constructed by joining pre fabricated structures, qualifies to be a movable property.

9.12 The Hon'ble Supreme Court in respect of Triveni Engineering & Industries Ltd. & Anr. V. Commissioner of Central Excise 2000 (120) ELT 273 (SC) observed that in order to determine whether an article is permanently fastened to anything attached to the earth, both the intention as well as the factum of fastening has to be ascertained from the facts and circumstances of each case. The following passage, in the judgement, is apposite in this regard:

"There can be no doubt that if an article is an immovable property, it cannot be termed as "excisable goods" for purposes of the Act. From a combined reading of the definition of "immovable property" in Section 3 of the Transfer of Property Act, Section 3(25) of the General Clauses Act, it is evident that in an immovable property there is neither mobility nor marketability as understood in the excise law. Whether an article is permanently fastened to anything attached to the earth requires determination of both the intention as well as the factum of fastening to anything attached to the earth. And this has to be ascertained from the facts and circumstances of each case."

9.13.1 The Allahabad High Court in S/S Triveni N L Limited has observed that "permanently fastened to anything attached to the earth" has to be read in the context for the reason that nothing can be fastened to the earth permanently so that it can never be removed. If the article cannot be used without fastening or attaching it to the earth and it is not removed under ordinary circumstances, it may be considered permanently fastened to anything attached to the earth.

9.13.2 The applicant has submitted that the concrete foundation/RCC platform rests on earth and it is attached and also imbedded in the earth. 'PFS' is attached to the RCC platform with an intention to perform the course of business permanently beneath it.

9.13.3 Even if the concrete structure is not imbedded in the earth but rests on the earth, it can be concluded that it is naturally attached to the earth by way of gravitational pull of the earth as they would not have allowed the structure to be placed on earth if it is not stable and without stability it would not serve the purpose of allowing the person to conduct business beneath it. A stable structure enables beneficial enjoyment of the land on which it is being built. Therefore even if the structure is merely placed on earth and would remain stable and permits to conduct business operations beneath it, it shall be deemed to be attached to the earth as it is

not removed under ordinary circumstances, it may be considered permanently fastened to anything attached to the earth. The structure, even if it is merely placed on land, enables beneficial enjoyment of the land on which it is being built.

9.14 Further, when any object is said to be imbedded in earth, it does not mean that a part of it is to be inserted/ put deep beneath the earth by digging the earth for several meters. For laying any foundation especially in case of area of considerable dimension as in case of a 'PFS', the top soil has to be removed, surface has to be levelled and some part of foundation stone always rests with in the earth. So the support base of the 'PFS' is attached to and imbedded in the earth.

9.15 As regards the issue of the non-permanent nature of the 'PFS' structure is concerned, it has already been discussed that the degree and nature of annexation is vital to the decision whether a property is a movable property or an immovable property. In the case of applicant, the 'PFS' are meant for the purpose of conducting business. These 'PFS' cover considerably large area and caters to the need of business which in turn requires permanence and stability. So, it cannot be said that the 'PFS' constructed/ erected by way of fixing pre-engineered structures is non-permanent in nature.

9.16 As seen from the facts of the case the appellant erects a 'PFS' using prefabricates structures. The overlying structure along with the land on which it erected constitutes the 'PFS'. The 'PFS' is meant for business activity and therefore is associated with the beneficial enjoyment of the land on which it is constructed.

9.17.1 In the case of *Sirpur Paper Mills Ltd. Vs. The Collector Of Central Excise, Hyderabad*, the Hon'ble Supreme Court in its judgement dated 11/12/1997 has upheld the decision of the Customs, Excise and Gold Tribunal that a papermaking machine, attached to earth for operational efficiency, cannot be an immovable property merely because it is attached to a foundation embedded in the earth. The test is whether the machine can be dismantled and sold in the market. As the Tribunal has found a fact that it can be sold in the market which made the apex court to uphold the Tribunal order by taking a decision that just because a plant and machinery are fixed to the earth for better functioning, it does not automatically make them to become an immovable property. The test of whether the paper-making machine can be sold in the market has to be checked before deciding it to be an immovable property or not.

9.17.2 This judgment is based on the premise that the machine and not the foundation to which it is attached is the property being used and enjoyed. It is not relevant in the present context where the Prefabricated shed is attached to RCC platform which is imbedded for the permanent beneficial enjoyment of that to which it is attached. Prefabricated shed, attached to RCC platform embedded on earth, forms an integral part of the property.

9.17.3 'PFS' structure does not fulfil the test of whether the "'PFS' structure can be dismantled and sold in the market or not." This is because 'PFS' structure attached to the RCC platform is not Saleable like papermaking machine.

9.18.1 In the case of decision by Apex Court in respect of *Commissioner Of Central Excise, Vs. Solid & Correct Engg. Works & Ors*, in Civil Appeal Nos.960-966 of 2003, the Apex Court, while examining whether a machine, fixed with nuts and bolts to a foundation, with no intent to permanently attach it to the earth, is an immovable property or not, has held that such an attachment without necessary intent to making it permanent cannot be an immovable property. The emphasis is on the intention of the party. The Apex Court observes that the machine in question can be moved and has indeed been moved after the road construction and repair project, for which it was installed, is completed. However, if a machine is intended to be fixed permanently to a structure embedded in the earth, the moveable character of the machine, according to the Supreme Court, becomes extinct.

9.18.2 A mortgage of the super structure of a house though expressed to be exclusive of the land beneath, create an interest in immovable property, for it is permanently attached to the

ground on which it is build". Thus the Court was of the opinion that the "attachment in order to qualify the expression attached to earth, must be for the beneficial enjoyment of that to which it is attached. Doors, windows and shutters of a house are attached to the house, which is imbedded in the earth. They are attached to the house which is imbedded in the earth for the beneficial enjoyment of the house. They have no separate existence from the house."

9.18.3 'PFS' is attached to the RCC platform with an intention to perform the course of business permanently beneath it i.e. on the RCC platform. 'PFS' is meant to enable beneficial enjoyment, by way of conducting business on the RCC platform, which makes it to conclude that it is attached to the RCC platform thereby making it an immovable property as per provisions of Section 3 of the Transfer of Property Act, 1882 and Section 3(26) of the General Clauses Act'1897. If not for the purpose of beneficial enjoyment by way of conducting business on the RCC platform, the 'PFS' has no separate existence.

9.19 Decision of Hon'ble Supreme Court in Quality Steel Tubes (P) Ltd. V. CCE, U.P. 1995 (75) ELT 17 (SC) and Mittal Engineering Works (P) Ltd. V. CCE, Meerut 1996 (88) ELT 622 (SC) where it was held that tube mill and welding head erected and installed in the premises and embedded to earth ceased to be goods within the meaning of Section 3 of the Act as the same no longer remained moveable goods that could be brought to market for being bought and sold.

9.20 Clearly the 'PFS' is erected to make use of the space created over the land on which it is built hence, in view of the law declared by the Hon'ble Supreme Court of India the ware houses erected by the applicant using prefabricated structures constitutes immovable property and are not eligible for input tax credit in terms of Section 17(5)(d) of the CGST Act, 2017.

9.21 If the article cannot be used without fastening or attaching it to the earth and is not removed under ordinary circumstances, it may be considered permanently fastened to anything attached to the earth.

9.22 Furthermore, in the context of the GST Act, if the article attached to the earth is not agreed to be severed before supply or under a contract for supply, it ceases to be goods and, for that matter, a moveable property.

9.23 In this connection, reference may be made to clause 4(v) of the Circular No. 58/1/2002-CX dated 15/01/2002, where it is concluded that "if items assembled or erected at site and attached by foundation to earth cannot be dismantled without substantial damage to its components and thus cannot be reassembled, then the items would not be considered as moveable and will, therefore, not be excisable goods." Clearly, the 'PFS' cannot be relocated by unfixing the pre-fabricated structures alone. The dismantling of the floor, which is the most important component of the 'PFS', is not possible without substantial damage to the foundation.

9.24 The essential character of "immovable property", as emerges from the above discussion and relevant to the present context is that it is attached to the earth, or permanently fastened to anything attached to the earth, or forming part of the land and not agreed to be severed before supply or under a contract of supply.

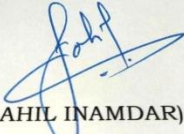
9.25 Now, section 17(5)(d) bars any taxpayer to avail the benefit of Input Tax Credit in case where the goods or services or both received by the said person are used for the construction of an immovable property even if it is in the course or furtherance of business.

9.26 The contention of the applicant that the very reason why 'PFS' is preferred over conventional building is that it offers movability doesn't make him eligible for availing ITC as per Section 17(5) of the CGST/TGST Act'2017. This is because when a 'PFS' is assembled in a place the intention is definitely not to make it a movable structure but rather to conduct the business permanently beneath it i.e. on the RCC platform to which it is attached. 'PFS' has more flexibility than the conventional structures in facilitating hassle-free shifting based on changing business requirements but that doesn't make it a movable structure as the intention of establishing shed or 'PFS' is to continue business permanently on the RCC platform to which it is attached.

9.27 The pre-fabricated movable components joined to make a structure do not constitute as separate property of the 'PFS'. They are building blocks applied to a civil structure attached to the land to construct a complete 'PFS'. They have no separate existence from the 'PFS'. The 'PFS' cannot be conceived without the beneficial enjoyment of the civil structure, which is an integral part of the property. On this basis, 'PFS' being constructed is classified as an "immovable property" and credit is not admissible on inward supplies which include pre-fabricated movable components and also on inward Works contract services pertaining to 'PFS' technology as per section 17(5)(c) and section 17(5)(d) of CGST/TGST Act'2017.

10 In view of the above discussions, the question raised by the applicant is clarified as per the below ruling:

Questions	Ruling
1. Whether Input Tax Credit is allowed for construction of shed using pre-fabricated technology?	Applicant is constructing a Pre fabricated shed ('PFS') on land and it is intended to be used as a permanent structure for the purpose of conducting business, which has beneficial enjoyment of the land on which it is being built. The applicant intends to use technology, for the construction of the 'PFS', which involves the application of pre-fabricated structures and also civil work for supporting the pre-fabricated structure and developing the RCC platform of the 'PFS'. If not for the purpose of beneficial enjoyment by way of conducting business on the RCC platform, the 'PFS' has no separate existence. The 'PFS' being constructed is, therefore, an immovable property and the input tax credit is not admissible on the inward supplies, which may include Works contract services, for its construction, as the credit of such tax comes under category of blocked credits as per section 17(5)(d) and section 17(5)(c) of the CGST/TGST Act'2017.


 (SAHIL INAMDAR)
 ADDL. COMMISSIONER(CENTRAL TAX)

From the above, the Authority for Advance Ruling concurred in the Ruling and has discussed it independently.

[Under Section 100(1) of the CGST/TGST Act, 2017, any person aggrieved by this order can prefer an appeal before the Telangana State Appellate Authority for Advance Ruling, Hyderabad, within 30 days from the date of receipt of this Order]

To
 M/s. Sanghi Enterprises,
 Survey No.15, 16, Mysireddypally,
 Medchal, Medchal Malkajgiri,
 Telangana- 501 401.



Copy submitted to :

1. The Commissioner (State Tax) for information.
2. The Commissioner (Central Tax), Medchal Commissionerate, III Floor, Medchal GST Bhavan, 11-4-649/B, Lakdikapul, Hyderabad – 500 004

Copy to:

3. The Assistant Commissioner (ST), Malkajgiri-1 Circle