

**BEFORE THE HON'BLE APPELLATE AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICE TAX, UTTAR PRADESH
4, VIBHUTI KHAND GOMTI NAGAR LUCKNOW-006010
(Constituted under Section 99 of the Uttar Pradesh Goods and Service Tax Act, 2017)**

Appeal Order No. 07/AAAR/34/05-/2023
Dated:31.05-2023

Before the Bench of:
Dr. Uma Shanker
Member, Central Tax
Smt. Ministhy S,
Member, State Tax

Legal Name of the Appellant	M/s CAE Simulation Training Private Limited
Trade Name of the Appellant	M/s CAE Simulation Training Private Limited
GSTIN Number of the Appellant	GSTIN-09AAECC7113K1ZL
Registered address	Sector-KP-III, 25/3, Gautam Buddha Nagar Greater Noida, Uttar Pradesh-201306 Uttar Pradesh
Order of Advance Ruling Against which the appeal is filed	UP ADRG-14/2022 dated 02.12.2022

[Proceedings under Section 101 of the Central Goods and Service Tax Act, 2017 and Uttar Pradesh State Goods and Service Tax Act, 2017]

The present appeal has been filed under Section 100 of the Central Goods and Service Tax Act, 2017 and Uttar Pradesh Goods and Service Tax Act, 2017 (here-in-after referred to as “ the CGST Act and UPSGST Act”) by M/s CAE Simulation Training Private Limited Sector-KP-III, 25/3, Gautam Buddha Nagar Greater Noida, Uttar Pradesh-201306 (here-in-after referred to as the “ Appellant”) against the Advance Ruling Order No. UP ADRG-14/2022 dated 02.12.2022 issued by the Authority for Advance Ruling, Uttar Pradesh.

At the outset, we would like to make it clear that the provisions of both the CGST Act and the UPSGST 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, 2017 would also mean a reference to the same provisions under UPSGST Act, 2017 and the vice versa.

1.0 Brief facts of the case

The instant appeal has been preferred against Advance Ruling No. UP ADRG-14/2022 dated 02.12.2022 passed in the case of Appellant i.e. M/s CAE Simulation Training Private Limited Sector-KP-III, 25/3, Gautam Buddha Nagar Greater Noida, Uttar Pradesh-201306. The Brief facts of the case are as under:

1.1 The Appellant is a group company of Inter Globe Enterprises Limited which is engaged in the business of facilitating the training of commercial pilots on the Aircraft Stimulators installed at its training facilities in accordance with the training curriculum approved by the Directorate General of Civil Aviation for obtaining the extension of Aircraft Type Ratings on their existing licenses.

The Appellant is an Approved Training Organization by DGCA in Noida Uttar Pradesh wherein ATR training courses are provided to independent pilots who are already holding their commercial pilots license as per DGCA approved syllabus and manual.

1.2 The Appellant has to enter into the Flight Training Services Agreement with its trainees for professional purpose prescribing the fee to be paid by the trainees to the Appellant. After completion of training the pilots have to undertake skill tests and checks , and thereafter, they have to file an application for the extension of ATR. The documents required to be submitted with this application are to be issued by the Appellant as ATO from where the pilots have completed the ATR training. The Agreement with the trainees are still continuing and the Appellant would continue to supply these services in the coming years.

1.3 As per Appellant understanding they are an ATO approved by DGCA and is engaged in supply of ATR training to the Commercial Pilots in accordance with the training curriculum for obtaining the extension of ATRs on their existing license and therefore, they would be covered under Sl. No. 66 (a) of the Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 and accordingly, exempt from levy of GST.

1.4 Based on the aforesaid facts the appellant had presented following question to seek advance ruling.

“ Whether the supply of education and training services to commercial pilots in accordance with the training curriculum approved by the DGCA for obtaining the extension of ATRs on their existing license would be covered under Sl.No. 66(a) of the Notification No. 12/2017 dated 30.06.2017, and thereby exempt from levy of CGST & UPGST” .

The Authority for Advance Ruling in its impugned ruling held that the supply of education and training services to commercial pilots in accordance with the training curriculum approved by DGCA for obtaining the extension of ATRs on their existing licenses is not exempt under Sl.No. 66(a) of Notification No. 12/2017 –Central Tax (Rate) dated 28.06.2017 and Sl. No. 66(a) of the Notification No. A.NI.-2-843/XI-9(47)/17-U.P.Act-1-2017-Order-(10)-2017dated 30.06.2017.

1.5 The appellant being aggrieved by the aforesaid ruling has preferred an appeal before the Appellate Authority for Advance Ruling and prays to set aside/modify the impugned Advance Ruling Order No. UP ADRG 14/2022 dated 02.12.2022 passed by the Authority for Advance Ruling.

2.0 Grounds of Appeal

Appellant has submitted following grounds of appeal -

2.1 The order passed by the Authority is non-speaking and completely silent on the ratio of various decisions relied upon by the Appellant which have neither been discussed nor refuted by the Authority.

2.2 The Authority has been failed to appreciate the submission made by the appellant that training provided by them is a part of curriculum approved by the DGCA and have not given any reasonable finding as to how the same were not tenable in a mechanical manner. The decision of Hon'ble Delhi High Court in the case of Indian Institute of Aircraft Engineering Vs Union of India, 2013(30) S.T.R. 689(Del) is squarely applicable to the present case.

2.3 The order is gross violation of natural justice and non-sustainable in eye of law. Since the supply of education and training services to commercial pilots in accordance with training curriculum approved by DGCA for obtaining the extension of Aircraft Type Rating (ATR) are covered under the Sl.No. 66(a) of Notification dated 30.06.2017. Reference is made to CBIC Circular No. 85/04/2019-GST dated 01.01.2019 wherein it has been clarified that all

the services provided by an Educational Institute to its students are considered to be exempt under the said entry and hence the impugned ruling is liable to set aside.

2.4 Training services being provided by the appellant by virtue of SAC 99294 under the Explanatory Notes to the Scheme of Classification of services qualifies as an educational service which is liable to GST @ 18% under Sl.No. 30 of the Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 unless they fall under any exemption. Further, Notification No. 12/2017 Central Tax (Rate) dated 28.06.2017 exempts supply of services by an educational institute to its students, faculty and staff.

2.6 The Educational Institutions have been defined under clause(y) to Notification No. 12/2017 which defines educational institutions as 'an institution providing services by way of; -

- (i) pre-school education and education upto higher secondary school or equivalent;
- (ii) education as a part of curriculum, for obtaining a qualification recognized by any law for the time being in force;
- (iii) education as a part of an approved vocational education course;

Appellant submits that education as a part of curriculum, for obtaining a qualification recognized by any law for the time being in force is relevant in the present case to qualify for exemption under Notification 12/2017.

2.7 The Authority for Advance Ruling has incorrectly placed reliance on the definition of the 'qualification' under the UGC Act to interpret the meaning of term 'qualification' as mentioned in the definition of 'educational institution' under para 2(y) of the Notification No. 12/2017 dated 28.06.2017. The definition of the 'educational institution' under Para 2(y) of the Notification No. 12/2017 does not require that the qualification must be recognized by UGC or like educational bodies, instead, said provision provides that the 'qualification must be recognized by law'. The finding of the Authority that the 'qualification' must be in form of degree, or any other qualification awarded by an university is restricting its coverage only to UGC recognized educational bodies which results in the narrow and wrong application of the exemption under Sl. No. 66(a) of the Notification No. 12/2017. In accordance with the Advance Law Lexicon by P. Ramnatha Aiyar, 'qualification' has been defined as the 'fitness or capacity of the party for a particular pursuit or profession, whether such capacity is natural or acquired through training.' Similarly, Black's Law Dictionary defines 'qualification' as the 'possession by an individual of the qualities, properties, or circumstances, natural or adventitious, which are inherently or legally necessary to render him eligible to fill an office or to perform public duty or office' Thus in legal parlance qualification do not refer to the mere possession of degrees or diploma etc. but the progression of skills, accomplishments etc. which have been acquired through training or academic education, and which confer upon a person the ability to undertake a particular profession or pursuit.

2.8 DGCA is a statutory authority exercising powers conferred on it under the Aircraft Act and the rules made there under. Consequently, if a certificate is recognized by the DGCA for any specific purpose in pursuance of the provisions of the Aircraft Act/or the Air Craft Rules, the said certificate must satisfy the condition of having been recognized by law for the time being in force.

2.9 The meaning of the term 'recognized by law' is not defined under the GST law. However, it has been observed in the case of Indian Institute of Aircraft Engineering Vs Union of India that the expression 'recognized by law' is a very wide one as compared to the expression 'conferred by law' and even if a certificate/degree/diploma/qualification is not the product of a statute but has approval of some kind in 'law' the same would be exempt. Reliance may be

placed on the decision of the Hon'ble Apex Court in the case of **Narsingh Pratap Singh Deu Vs State of Orissa AIR 1964 SC 1793** wherein it has been held that a law generally is a body of rules which have been laid down for determining legal rights and legal obligations, which are recognized by the courts.

3.0 The Authority has wrongly held that the Appellant is not an educational institution which provides services by way of education as part of curriculum for obtaining a qualification recognized by law based on the finding that the completion of course is not statutory in character and there is not statutory requirement for course completion with the appellant. Contrary to this completion of training program by the appellant allows the pilots to further apply for the extension of ATR in their CPL (A) after passing the examination conducted by DGCA and by way of endorsement by DGCA recognized under the Air Craft Rules read with ATO CAR and accordingly recognized under law.

3.1 Reference is made to Circular No. 117/36/2019-GST dated 11.10.2019 which deals with the applicability of GST exemption under Sl.No. 66(a) of the Exemption Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 to the DGS (Directorate General of Shipping) approved maritime course conducted by the Maritime Training Institutes of India. In the light of above jurisprudence it is submitted that the training provided by the Appellant is the education imparted under the course approved by the DGCA and accordingly, successful completion of the ATR training program is a qualification recognized by the law.

3.2 It is submitted that training services provided by the ATO are essential for fulfilling the competency requirement under the Aircraft Rules in order for pilots to apply for the extension of ATR and the same is undertaken at ATOs approved by the DGCA and hence it can be said that such ATOs qualify as educational institutions in terms of the Sl.No. 66(a) of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 and the finding of the Advance Ruling Authority that the Appellant is not an educational institution is liable to set aside.

4.0 The Appellant was granted the opportunity of personal hearing via video conferencing on 19.04.2023. The Appellant, through their counsel, attended the PH and reiterated the submission already made by them and argued that services provided by them are exempt under Entry No. 66(a) of Notification 12/2017-dated 28.06.2017.

4.1 The Appellant requested to submit some additional submission to defend the appeal which was accepted. The Appellant made additional submission via mail dated 19.04.2023. The Appellant reiterated the submission already made by them at the time of personal hearing. The Appellant has mainly argued that they are an approved Training Organization by DGCA and provide Aircraft Type Rating training course to the independent pilots already holding their Commercial Pilot License for obtaining the extension of ATR on their existing license. After completion of training they issue certification of course completion which is required under Rule 41 of Aircraft Rules, 1937 for extension of ATR on their existing license and hence training curriculum approved by DGCA for extension of ATR on existing commercial license would be covered under Sl. No. 66(a) of the Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 which exempts the services provided by an educational institution to its students, faculty and staff from levy of CGST and UPGST.

5.0 Discussion and Findings

We have considered the submissions made by the Appellant in their application for advance ruling. We have also considered the issues involved on which advance ruling is sought by the Appellant and relevant facts along with the arguments made by the Appellant during P.H. and the additional submissions made by the appellant vide e-mail dated 19.04.2023

5.1 The Appellant, admitting that their activity is provision of Type Rating Training on simulators; they collect fee for the said activity which is consideration; the said activity is a commercial activity and hence the same are in the course or furtherance of business and thus the said activity amounts to supply in terms of Section 7(l)(a) of the CGST Act 2017 and the said activity falls under the ambit of definition of "Services" in terms of definition under Section 2(102) of the CGST Act 2017 ; the impugned services are classifiable under SAC 9992 94 as "Other Education & Training Services " covered under training for flying certificates and contends that they qualify to be an Educational Institution and thus their services are exempt in terms of entry No.66(a) of Notification 12/2017-Central Tax (Rate) dated 28.06.2017, as amended.

5.2 In view of the foregoing, the issue before us to decide is whether the Appellant qualifies to be an educational institution and if so whether they are entitled to the benefit of entry number 66(a) of Notification 12/2017 or not. We observe that the services provided by an educational institution to its students, faculty and staff, covered under heading 9992 or 9963, are exempt unconditionally under entry number 66(a) of Notification 12/2017 supra. "Educational institution", for the purpose of this notification means an institution providing services by way of education as a part of a curriculum for obtaining a qualification recognized by law for the time being in force. Therefore an institution becomes an Educational institution only when the services provided by them are

- (i) part of a curriculum,
- (ii) the services yield a qualification and
- (iii) the said qualification must be recognized by law for the time being in force.

Thus we proceed to examine these issues as under-

5.3 . It is observed that the Commercial Pilot's Licence (CPL) is granted to the concerned on undergoing the basic flight training at flying schools, which enables them to fly only small aircrafts. The CPL per se does not allow or permit the holder to fly commercial passenger aircrafts, unless the holder undergoes an aircraft specific training which is called "type rating training". Thus the holders of CPL are allowed to fly commercial passenger aircrafts only after undergoing the aircraft specific type rating training and after the license is endorsed to that effect.

5.4 The Appellant with regards to the "qualification", quoting the definitions, of Advance Law Lexicon by P Ramanatha Aiyar i.e. **"the fitness or capacity of the party for a particular pursuit or profession, whether such capacity is natural or acquired through training"** and that of Black's Law Dictionary i.e. "possession by an individual of the qualities, properties, or circumstances, natural or adventitious, which are inherently or legally necessary to render him eligible to fill an office or to perform public duty or office", submitted that in the legal parlance, qualifications do not refer to the mere possession of degrees, diplomas etc., but the possession of skills, accomplishments etc., which have been acquired through training or education and which confer upon a person the ability to undertake a particular profession or pursuit. Further, in the instant case the impugned training program provides the flying experience that is required for applying for an ATR extension in terms of Schedule II to the Aircraft Rules.

5.5 The Appellant, with regards to the term "recognized by law", submitted that the said term is not defined under the GST Law and thus has to be examined; in the case of Indian Institute of Aircraft Engineering Vs Union of India, 2013(30) S.T.R. 689(Del) wherein it is held that the expression "recognized by law" is a very wide one, as compared to the expression "conferred by law", and even if a certificate /degree /diploma /qualification is not the product

of a statute but has approved of some kind in law', the same would be exempt; the term 'recognize' is defined, in Black's Law dictionary, as the confirmation of an act done by another person as authorized, or formally acknowledging the existence and in the Concise Oxford Dictionary as acknowledging the existence, validity or legality of something; Hon'ble Supreme Court in the case of **Narsingh Pratap Singh Deu Vs State of Orissa AIR 1964 SC 1793** held that a law generally is a body of rules which have been laid down for determining legal rights and legal obligations, which are recognized by the courts; in the case of **R S Naik Vs A R Antulay (1984) 2 SCC 183** it was held that the law includes any ordinance by law, rule, regulation, notification, custom or usage having the force of law and basing on the above contended that a qualification recognized by the law refers to any qualification which derives its authorization from any statute, ordinance, by-law, rule, regulation, notification, custom, usage and so on.

5.6 The Appellant contended that the completion of ATR extension training in accordance with the syllabus approved by the DGCA is recognized under the powers granted by the Aircraft Act, the Aircraft Rules and under CAR (Civil Aviation Requirement) i.e. they are recognized by the law; and that (i) the completion of the ATR extension training and (ii) acquiring the requisite competency from an ATO(Approved Training Organization) are requirements for a person to make an application to obtain an extension of ATR, which is required for such person to be employed as a pilot with any commercial airlines; that the syllabus/training programme of the Appellant is approved by the DGCA for obtaining such ATR extension, and the training programme conducted by the Appellant to certify that the requisite competency has been acquired is in pursuance of such curriculum prescribed by the DGCA and hence the completion of the training programme with the Appellant in accordance with the Aircraft Act, the Aircraft Rules, the ATO CAR and the Appellant's TPM is in the nature of "a qualification recognized by any law for the time being in force".

6.0 In view of the foregoing the Appellant, concluding their interpretation of law, submitted that the training provided by the Appellant forms education as a part of the curriculum approved by the DGCA and the same is provided for the purpose of completing the ATR extension training at an ATO, as required by the Aircraft Rules, i.e. a qualification recognized under the existing law, which has to be further used for applying for the CPL(A) and such other licenses.

6.1 It is observed from the facts of the case that the Appellant undertakes the supply of the ATR extension training services to their trainees as per the agreement. The pilots holding the **CPL(A)** have to undergo the ATR extension training for the specific type of aircraft(s) so as to fly the said aircraft with the commercial airlines. The Appellant institute is approved by the DGCA to conduct aircraft-specific type rating training courses, as per the curriculum approved by the DGCA. The Appellant issues a course completion certificate once the type rating training is completed. The pilots have to file an application with the DGCA, for extension of ATR, along with the required documents amongst which the course completion certificate is the one as a proof that the said pilot has undergone the training.

6.2 We find that the question to be decided before us is as to whether the services provided by the Appellant is part of a curriculum for obtaining qualification recognized by any law for the time being in force. We find that the "The certificate issued by Appellant enables the Commercial Pilots to appear in the written examination conducted by DGCA for issue of **Aircraft Type Rating** pursuant to the requirement of Schedule II of the Aircraft Rules, 1937.

6.3 We observe that there is no statutory requirement for the Course Completion Certificate by DGCA and that such a certificate only enables the trainee pilot to apply to DGCA for appearing in the examination conducted by it. In fact this examination conducted by the DGCA is the statutory requirement and not the examination by the Appellant. The Appellant is merely coaching / preparing the candidates- for this Type Rating Examination. The Appellant submitted that the trainees acquire required flying experience, for applying for an ATR extension in terms of Schedule II to the Aircraft Rules, on completion of their training and thus the trainees become qualified to appear for the examination conducted by the DGCA.

6.4 The DGCA endorses the licences of the trainees who are successful through the said DGCA exam to the effect of type rating of specific aircraft, so as to enable them to pursue their profession as pilot for specific aircrafts. Therefore the Appellant contends that the training program confers skills relating to flying specific aircrafts and thus the completion of the said training program itself becomes a qualification. This contention is not acceptable as the DGCA is not endorsing the licences of the trainees, on the basis of course completion certificate issued by the Appellant, but conducts separate examination. In fact the course completion certificate doesn't have universal acceptability but is merely a pre-requisite document for submission of the ATR extension application form, prescribed by DGCA, only to show that the required competency has been acquired by the said trainee.

6.5 The Appellant claimed that undergoing Type Rating Training is mandatory as per Rule 6A of the Aircraft Rules, 1937. However, it is observed that the said rule prohibits a person from flying an aircraft as pilot unless the said aircraft is included or entered in his licence. There is no specific mention of training in Rule 6A though the training and passing of the prescribed examination is a step in aid for such aircraft rating. Further, Para 5 of Section J, Schedule II of the Aircraft Rules, 1937 specifies the evidence required to be produced by an Applicant for extension of Aircraft Rating. The said provision requires the applicant to produce evidence of having passed written examination in subjects pertaining to aircraft and engines and of having gained experience in flying the aircraft or on approved flying simulators etc.,

6.6 The candidates who receive training from the Appellant would be subjected to examination / test by the DGCA approved examiner. It is based on the results of these examinations and fulfillment of other prescribed conditions that the DGCA would endorse the type rating of aircraft in the licence of the trainee pilots. Therefore, the course completion certificate issued by the Appellant can't said to be a certificate which is recognized by law for the time being in force. The fact that such a certificate may be taken into account by the DGCA approved examiner for the purpose of evaluating the experience and content of training will not make it statutory in character.

This view gets affirmed from the Advance Ruling AAR/ST/1/2010 dated 4.2.2010 given under Service Tax regime, on the same facts and on same issue, in the case of M/s CAE Flight Training India Pvt. Ltd. Devanahalli Taluk, Bangalore - 562110, Karnataka. It is pertinent to mention that the law, under which ruling was given, has changed but the facts and issues raised before the subject authority remains the same i.e. whether "the services provided by the Appellant is part of a curriculum for obtaining qualification recognized by any law for the time being in force." The question was raised before the DGCA for clarification and the Director (Training & Licensing), DGCA, vide letter dated 17-12-2009 clarified that "The certificate issued by CAE Flight Training (India) Pvt. Ltd., Bangalore enables the Commercial Pilot to appear in the written examination conducted by DGCA for

issue of Aircraft Type Rating pursuant to the requirement of series "J" and "M" of Schedule II of the Aircraft Rules, 1937. However, there is no statutory provision directly requiring issuance of such a certificate by the training organization"

7.0 Now we proceed to examine whether the Type Rating Training by the Appellant enables the trainee to seek employment or undertake self employment directly after such training or coaching. If the trainee can seek employment directly after the training then it can be considered that the training of the institute results into a qualification. Further as per Rule 6A of the Aircraft Rules, no person shall fly as pilot of an aircraft which is not included or entered in the Aircraft Rating of the Licence. Thus a person can fly an aircraft and consequently seek employment with an Airlines company only after his licence has been endorsed with the aircraft rating for the said aircraft by the DGCA Examination. Mere undergoing training with the Appellant without endorsement of the licence by a competent authority will not enable a pilot to fly an aircraft or seek employment. The training does not directly result into an employment or even enable the trainee to undertake self employment.

7.1 In view of the foregoing it is clear that the Appellant imparts training to the trainees and thus provides ATR extension services. On completion of the said training the Appellant issues course completion certificate, which is a pre-requisite document for preferring application before the DGCA, who conducts the examination through an approved examiner and on passing of the said exam the DGCA records the said ATR extension in the CPL of the pilots concerned. Thus the training conducted by the appellant does not result into any qualification and it is not recognized by the law.

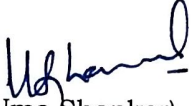
7.2 The Appellant placed reliance on the service tax case of Indian Institute of Aircraft Engineering Vs. Union of India 2013 and in the said case the petitioner was an Aircraft Maintenance Engineering Training School, approved by the DGCA, for providing Aircraft Maintenance Engineering (AME) training and also to conduct examination as per the course approved by the DGCA. These facts are different from the facts of the instant case in as much that the Appellant is not empowered to conduct the examination but impart training and issues completion certificate, which serves the purpose of a document required for filing the application with the DGCA so as to attend the examination. Thus the said case law is not applicable to the facts and circumstances of the case in hand.


7.3 The Appellant also referred the Circular No.117/36/2019-GST dated 11.10.2019 wherein a clarification on applicability of GST exemption to the DG Shipping approved maritime courses conducted by Maritime Training Institutes of India to the effect that the Maritime Training Institutes and their training courses are approved by the Director General of Shipping and are recognized under the provisions of the Merchant Shipping Act, 1958 read with the Merchant Shipping (standards of training, certification and watch-keeping for seafarers) Rules, 2014 and thus the said institutes are educational institutions. It is observed that the said institutes are empowered to impart training and certification of the said training in terms of Merchant Shipping Act, 1958 read with relevant rules supra, whereas in the instant case the Aircraft Act and the Aircraft rules did not approve the Appellant as an institute for conduct of examination that yields to or results into a qualification, but only to issue course completion certificate which is useful only as one of the enclosure to file the application for the Type Rating Examination conducted by the DGCA. Further, there is no circular applicable to the said Type Rating training, being given by the Appellant and thus the Circular dated 11.10.2019 relevant to Shipping courses is not relevant in the instant case.

8.0 From the foregoing discussions we come to conclusion that the Authority for Advance Ruling have rightly held that the impugned services of the Appellant are not covered under entry number 66(a) of the Notification 12/2017-Central Tax (Rate) dated 28-06-2017, as amended and hence do not qualify for exemption from GST . Accordingly we rule as under-

Ruling:

We uphold the impugned ruling UP ADRG-14/2022 dated 02.12.2022 passed by the Authority for Advance Ruling against the Appellant.


(Dr. Uma Shanker)
Member, AAAR
M/s. CAFE Simulation Training Private Limited,
Sector KP-III, 25/3, Gautam Buddha Nagar,
Greater Noida, Uttar Pradesh-201306


(Smt. Ministhy S)
Member, AAAR
State Tax

APPELLATE AUTHORITY FOR ADVANCE RULING
GODS & SERVICE TAX
UTTAR PRADESH

Copy to –

1. The Chief Commissioner, CGST & Central Excise, Lucknow, Member, Appellate Authority of Advance Ruling.
2. The Commissioner, Commercial Tax, Uttar Pradesh, Member, Appellate Authority of Advance Ruling.
3. The Commissioner, CGST & C. Ex, G.B. Nagar, 3rd Floor, Wegmans Business Park, KP-III, Greater Noida-201306
4. The Deputy/Assistant Commissioner, CGST & C. Ex, G.B. Nagar, 3rd Floor, Wegmans Business Park, KP-III, Greater Noida-201306
5. Through the Additional Commissioner, Gr-I, Commercial Tax, Gautam Buddha Nagar Zone, Gautam Buddha Nagar, Uttar Pradesh to jurisdictional tax assessing officers.