
	<b>KERALA AUTHORITY FOR ADVANCE RULING</b> <b>GOODS AND SERVICES TAX DEPARTMENT</b> <b>TAX TOWER, THIRUVANANTHAPURAM</b>	
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**BEFORE THE AUTHORITY OF:** Dr. S.L. Sreeparvathy, IRS &  
: Shri. K. Abdul Latheef

Legal Name of the applicant	Ansalam Ancil, M/s. J.ARC Communication & Power Solutions
GSTIN	32AERPA0894B1ZV
ARN	AD3202220040451
Address	TC 20/1454(1) Maria Enclave, Kunjalumoodu, Melaranoor, Karamana P.O, Thiruvananthapuram -695002.
Advance Ruling sought for	<p>1. Rate of tax on Outboard Motor Engines coming under HSN Code 8407 21 00 and its spare parts exclusively used as part of fishing vessel of heading 8902.</p> <p>2. Whether GST leviable on supply of materials and labour charges incurred during the warranty period, free of cost.</p> <p>3. Rate of tax applicable for collection made towards supply of materials and labour charges towards repair of fishing vessel of heading 8902.</p> <p>4. Rate of tax on marine engine coming under HSN Code 8407 supplied to the Defense Department for patrol, flood relief and rescue operations.</p> <p>5. Rate of tax applicable for the solar or battery-operated electric boat motor and spare parts used for fishing purpose.</p> <p>6. Rate of tax applicable for the solar or battery-operated electric boat motor and spare parts used for tourism purpose.</p>
Date of Personal Hearing	13.06.2023
Authorized Representative	Shri. Ansalam Ancil, Proprietor



**ADVANCE RULING No. KER/21/2023 Dated 27/06/2023**

1. M/s. J.ARC Communication & Power Solutions (herein after referred to as "the applicant") is a proprietary concern having their principal place of business in Kerala at Karamana, Thiruvananthapuram district. The applicant is engaged in import of Outboard motor engines from M/s. Tohatsu Corporation, Japan and supply of the same to mainly to fishermen and also providing free repair and maintenance of the engines during warranty period and on receipt of charges after warranty period.
2. At the outset it is clarified that the provisions of the Central Goods and Services Tax Act, 2017 (*herein after referred to as CGST Act*) and the Kerala State Goods and Services Tax Act, 2017 (*herein after referred to as KSGST Act*) are same except for certain provisions. Accordingly, a reference herein after to the provisions of the CGST Act, Rules and Notifications issued there under shall include a reference to the corresponding provisions of the KSGST Act, Rules and the Notifications issued there under. --
- 3. The applicant requested advance ruling on the following.**
  - 3.1. Rate of tax on Outboard Motor Engines coming under HSN Code 8407 21 00 and its spare parts exclusively used as part of fishing vessel of heading 8902.
  - 3.2. Whether GST leviable on supply of materials and labour charges incurred during the warranty period, free of cost.
  - 3.3. Rate of tax applicable for collection made towards supply of materials and labour charges towards repair of fishing vessel of heading 8902.
  - 3.4. Rate of tax on marine engine coming under HSN Code 8407 supplied to the Defense Department for patrol, flood relief and rescue operations.
  - 3.5. Rate of tax applicable for the solar or battery-operated electric boat motor and spare parts used for fishing purpose.





3.6. Rate of tax applicable for the solar or battery-operated electric boat motor and spare parts used for tourism purpose.

#### 4. Contentions of the Applicant:

4.1. The applicant submits that he started the business of import and supplies of outboard motor engine to help and support the fishermen community charging nominal profit margin for their exclusive use in their fishing boats. The applicant states that outboard motor engine and its accessories are sold mainly to fishermen and defence department by providing free repair and maintenance of the engine supplied, during warranty period and on a nominal fees after warranty period.

4.2. Marine engines fall under Heading 8407 21 00 of the Customs Tariff and is taxable at the rate of 28% - 'Outboard Motors - Marine Propulsion Engines - Spark - Ignition reciprocating or rotary internal combustion piston engines' as per Entry at Serial No. 114 of Schedule IV of Notification No. 01/2017 Central Tax (Rate) dated 28.06.2017. However, as per Entry No. 252 of Schedule I of Notification No. 01/2017 Central (Rate) dated 28.06.2017 parts of goods of headings 8901, 8902, 8904, 8905, 8906 and 8907 falling under any chapter of the Customs Tariff attracts GST at the rate of 5%. Therefore, if the marine engines are supplied for use as part of fishing vessel falling under Customs Tariff Heading 8902 (Serial No. 247 of Schedule I of Notification No. 01/2017 Central (Rate) dated 28.06.2017), then the marine engine as part of fishing vessel will attract GST at the rate of 5% only.

4.3. Further, this issue was clarified by CBIC vide Circular No.52/26/2018-GST dated 09.08.2018. The relevant portion of the clarification is as follows:

*"10.1 Applicability of GST on marine engine: It is clarified that supply of marine engine for fishing vessel falling under Tariff item 8408 10 93 of the Customs Tariff Act, 1975 would attract GST rate of 5%, by virtue of S. No. 252 of Schedule I of the Notification No. 01/2017-Central Tax (rate) dated 28.06.2017."*



Their product is also marine engine exclusively used by poor fishermen on fishing vessels of HSN 8902. Hence this Circular is directly applicable in their case.

4.4. They are giving six months warranty on fishing vessels sold to the customers. Under this warranty period, fishing vessels are repaired free of cost. In other words, they are not collecting any consideration against the supply of goods and services during warranty period, from the purchasers of fishing vessel. Since there is no consideration for this supply, no GST is payable by them on the transaction. The value of materials to be supplied and services to be provided during warranty period are also taken in to account and included in the sale price, on which GST is duly paid. The consideration received on original supply of fishing vessel includes the consideration for the promise to repair or replace the machines during warranty period, without any additional charge. Hence there no GST is payable on the deemed value of supply made during warranty period free of cost.

4.5. For the repair work undertaken on fishing vessels and engines after warranty period, they are raising invoice for the value of spares transferred and for value of services-rendered to the customers. In the invoice issued to customers' value of goods transferred and service charges are separately shown. This supply is to be treated as 'Composite supply' and since the dominant element is replacement of defective parts, the rate of tax applicable to fishing vessels, engines and spare parts (5 %) is to be applicable for the entire consideration charged by them.

4.6. Without prejudice to the above contention, they submit that the supply may be bifurcated as supply of goods and supply of services and separate rate applicable to each may be applied. They rely on the CBIC Circular No.47/21/2018-GST dated 08.06.2018, which deals with servicing of Cars. In this Circular, it was clarified that "where a supply involves supply of both goods and services and the value of such goods and services supplied are shown separately, the goods and services would be liable to tax at the rates as applicable to such goods and services separately". In view of this





clarification, spare parts supplied for use as part of fishing vessels will attract GST at the rate of 5% as per Entry No. 252 of Schedule 1 of Notification No. 01/2017 Central Tax (Rate) dated 28.06.2017 and service will be liable to GST at the rate of 18% as per Serial No. 25(ii) – Maintenance, Repair and Installation (Except Construction) Services (Heading 9987) of the Notification No. 11/2017 Central Tax (Rate) dated 28.06.2017.

4.7. They are also supplying marine engines to Defence Department for patrol, flood relief and rescue operations. This supply will come within Customs Tariff heading 8906 - 'Other vessels including war ships and life boats other than rowing boats.' As per Entry No. 252 of Schedule I of Notification No. 01/2017 Central (Rate) dated 28.06.2017, parts of goods of headings 8901, 8902, 8904, 8905, 8906 and 8907 falling under any chapter of the Customs Tariff attracts GST at the rate of 5%. Therefore, the marine engines supplied for use as part of Warship and Life boats falling under Customs Tariff Heading 8906 (Serial No. 250 of Schedule I of Notification No. 01/2017 Central (Rate) dated 28.06.2017), will attract GST at the rate of 5% only.

## **5. Comments of the Jurisdictional Officer**

The application was forwarded to the jurisdictional officer as per provisions of section 98 (1) of the CGST Act. The Jurisdictional officer has not submitted any remarks and hence it is presumed that the jurisdictional officer has no specific comments to offer. It is also construed that no proceedings are pending on the issue against the applicant.

## **6. Personal hearing**

The applicant was granted opportunity for personal hearing on 13.06.2023 through virtual mode. Shri. Ansalam Ancil, Proprietor attended the personal hearing and reiterated the contentions made in the application. He invited attention to the Advance Ruling No.KER/139/2021 dated 25.06.2022 in the application of M/s. Kerala State Co-operative Federation for Fisheries Development Limited [Matsyafed], Thiruvananthapuram wherein this Authority has held that marine engines and its spare parts supplied for use



in fishing vessels of Heading 8902 would attract a GST rate of 5% only. He stated that they are eligible to supply marine engine of Heading 8407 or any heading and its spare parts falling under any heading for being used as parts of a fishing vessel of heading 8902 by paying GST at the rate of 5% as per Entry at Sl.No.252 of Schedule I of Notification No.01/2017 CT (Rate) dated 28.06.2017 and requested to issue the ruling on the basis of the submissions made in the application and during personal hearing.

## **7. Discussion and Conclusion:**

7.1. The matter was examined in detail. The issues to be decided by the authority are; (1) The rate of tax on Outboard Motor Engines coming under HSN Code 8407 21 00 and its spare parts when it is supplied for use as part of fishing vessel of Heading 8902; (2) Whether GST is leviable on supply of materials and labour charges incurred during the warranty period, free of cost; (3) The rate of tax applicable for collection made towards supply of materials and labour charges towards repair of fishing vessel of heading 8902; (4) The rate of tax on marine engine coming under HSN Code 8407 when supplied to the Defence Department for patrol, flood relief and rescue operations; (5) The rate of tax applicable for the solar or battery-operated electric boat motor and spare parts when supplied for use in fishing vessels; and (6) the rate of tax applicable for the solar or battery-operated electric boat motor and spare parts when supplied for use in vessels operated for tourism purpose.

7.2. The questions on which advance ruling is sought by the applicant falls within the purview of clauses (b) and (e) of sub-section (2) of Section 97 of the CGST Act, 2017; i.e; applicability of a notification issued under the Act and determination of the liability to pay tax on any goods or services and hence admitted.

7.3. The Outboard motor engines [marine engines] are classifiable under Customs Tariff Heading 8407 21 00 – Outboard motors – Marine Propulsion engines – Spark-ignition reciprocating or rotary internal combustion piston engines and attracts GST at the rate of 28% as per entry at Sl No. 114 of





Schedule IV of Notification No. 01/2017 Central Tax (Rate) dated 28.06.2017. Fishing vessels, factory ships and other vessels for processing or preserving fishery products fall under Customs Tariff Heading 8902 and is liable to GST at the rate of 5% as per entry at Sl No. 247 of Schedule I of Notification No. 01/2017 Central Tax (Rate) dated 28.06.2017. However, as per entry at Sl No. 252 of Schedule I of Notification No. 01/2017 Central Tax (Rate) dated 28.06.2017 parts of goods of headings 8901, 8902, 8904, 8905, 8906 and 8907 falling under any chapter of the Customs Tariff attracts GST at the rate of 5 %. Therefore, if the marine engines are supplied for use as part of fishing vessel falling under Customs Tariff Heading 8902, then the marine engine as part of fishing vessel will only attract GST at the rate of 5% as per the entry at Sl No. 252 of Schedule I of Notification No. 01/2017 Central Tax (Rate) dated 28.06.2017. Further, we find that the question raised before us is already clarified by the CBIC by Circular No.52/26/2018 - GST dated 09.08.2018. The relevant Para 10 of the circular reads as follows;

*"10.1 Applicability of GST on marine engine: Reference has been received seeking clarification regarding GST rates on Marine Engine. The fishing vessels are classifiable under heading 8902, and attract GST @ 5%, as per S. No. 247 of Schedule I of the notification No. 01/2017-Central Tax (rate) dated 28.06.2017. Further, parts of goods of heading 8902, falling under any chapter also attracts GST rate of 5%, vide S. No. 252 of Schedule I of the said notification. The Marine engine for fishing vessel falling under Tariff item 8408 10 93 of the Customs Tariff Act, 1975 would attract a GST rate of 5% by virtue of S. No. 252 of Schedule I of the notification No. 01/2017-Central Tax (rate) dated 28.06.2017.*

*10.2 Therefore, it is clarified that the supplies of marine engine for fishing vessel (being a part of the fishing vessel), falling under tariff item 8408 10 93 attracts 5% GST."*

7.4. Therefore, the marine engine and its spare parts supplied for use in fishing vessels falling under Customs Tariff Heading 8902 shall attract GST



at the rate of 5% [2.5%-CGST + 2.5% SGST] as per entry at Sl No. 252 of Schedule I of Notification No.01/2017 Central Tax (Rate) dated 28.06.2017.

7.5. The second issue to be decided is the applicability of GST on the supply of materials and labour during repair works within warranty period to the marine engines and spare parts supplied by the applicant. Warranty is a promise or guarantee made by a seller of the goods or a provider of services contemporaneously with and as a part of the contract of sale or service or both although collateral to the express object of the contract about the characteristics or quality of the goods or services or both. It can serve to help the purchaser or the recipient of goods or services or both to secure the conforming goods / services or provides remedy for breach of the agreement by the supplier. In the event of breach the law provides the injured party the right to damages or repairs or replacement of the goods. The consideration received for the original supply includes the consideration for promise to repair or replace. Hence separate consideration is not charged for warranty repairs / replacement. The supply of goods and services for warranty repairs / replacement is incidental to the original supply and the value of supply made earlier includes the charges for the warranty supply also. Therefore, the supply of goods or services or both during warranty period without consideration in discharge of the warranty obligation is not liable to GST. However, if any additional consideration is received in respect of such supplies of goods or services or both it will be liable to GST at the rate applicable for the goods / services as per the rate schedule.

7.6. The third issue to be decided is the applicability of the GST on the repair or maintenance work of fishing vessels falling under Customs Tariff Heading 8902 wherein supply of spare parts and service [labour] is involved. The activity of rendering repair or maintenance services of fishing vessels / boats etc involve supply of both goods / spare parts and services in conjunction and as naturally bundled in the ordinary course of business and is hence a composite supply. Unless the contract specifies that the goods and services supplied are to be separately charged, the nature of supply remains a composite supply. The principal supply however depends on the





dominant element of the composite supply. Though in the process of maintenance or repair of fishing vessels there is supply of goods / spare parts, there is no transfer of title in the goods / spare parts as such and hence the supply of goods / spare parts are ancillary to the repair or maintenance of the fishing vessels. Hence the predominant element of the supply is not the transfer of title in goods / spare parts but that of service of repair or maintenance and the supply of goods / spare parts being ancillary / incidental to the activity of repair or maintenance it is appropriately classifiable under Heading 9987 – 998714 – Maintenance and repair of transport machinery and equipment under the Scheme of Classification of Services notified as Annexure to Notification No. 11/2017 Central Tax (Rate) dated 28.06.2017. As per the Explanatory notes to the Scheme of Classification of Services the Heading 998714 includes maintenance and repair services of ships and floating platforms and structures, pleasure and sporting boats. Therefore, the services of maintenance and repairs of fishing vessels falling under Heading 8902 is appropriately classifiable under Heading 998714 and was liable to GST at the rate of 18% [9% -CGST + 9%-SGST] as per entry at Sl No. 25 (ii) - of the Notification No. 11/2017 Central Tax (Rate) dated 28.06.2017 as it existed till 02.06.2021 and is liable to GST at the rate of 5% [2.5%-CGST + 2.5%-SGST] with effect from 02.06.2021 as per entry at Sl No. 25 (ib) – “Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts” of the Notification No. 11/2017 Central Tax (Rate) dated 28.06.2017 as inserted by Notification No. 02/2021 Central Tax (Rate) dated 02.06.2021.

7.7. However, it is seen that the CBIC in Circular No. 47/21/2018 – GST dated 08.06.2018 has clarified as follows;

*“2. How is servicing of cars involving both supply of goods (spare parts) and services (labour), where the value of goods and services are shown separately, to be treated under GST?*

*2.1 The taxability of supply would have to be determined on a case to case basis looking at the facts and circumstances of each case.*



*2.2 Where a supply involves supply of both goods and services and the value of such goods and services supplied are shown separately, the goods and services would be liable to tax at the rates as applicable to such goods and services separately.”*

7.8. In the instant case the applicant has submitted that they are raising invoice for supply of repair or maintenance service of fishing vessels or marine engines for the value of spares transferred and for value of services showing separately the value of goods transferred and the service charges (labour). Hence, it is possible to ascertain the value of supply of spare parts and services (labour) separately. Therefore, in view of the above clarification of the CBIC in cases where repair or maintenance services are supplied and the value of spare parts and services are separately charged in the invoice raised for the supply, the spare parts and the services shall attract GST respectively at the rates applicable to such spare parts and service as per the GST rate schedule as the supply of the spare parts and repair service are distinct and separately identifiable. In such cases the spare parts being supplied for use as part of fishing vessels will attract GST at the rate of 5% [2.5%-CGST + 2.5%-SGST] as per entry at Sl No. 252 of Schedule I of Notification No.01/2017 Central Tax (Rate) dated 28.06.2017 and the services [labour] was liable to GST at the rate of 18% [9% -CGST + 9%-SGST] as per Sl No. 25 (ii) of the Notification No. 11/2017 Central Tax (Rate) dated 28.06.2017 as it existed till 02.06.2021 and the services [labour] will also be liable to GST at the rate of 5% [2.5%-CGST + 2.5%-SGST] with effect from 02.06.2021 as per entry at Sl No. 25 (ib) – “Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts” of the Notification No. 11/2017 Central Tax (Rate) dated 28.06.2017 as inserted by Notification No. 02/2021 Central Tax (Rate) dated 02.06.2021.

7.9. The fourth issue to be decided is the rate of tax on marine engine coming under HSN Code 8407 supplied to the Defence Department for patrol, flood relief and rescue operations. The vessels used by the Defence and other agencies for patrol, relief and rescue operations fall under





Customs Tariff Heading 8906 – Other vessels including warships and lifeboats other than rowing boats. The ships /boats / vessels falling under CTH 8906 are liable to GST at the rate of 5% [2.5%-CGST + 2.5%-SGST] as per entry at Sl No. 250 of Schedule I of Notification No. 01/2017 Central Tax (Rate) dated 28.06.2017. As per entry at Sl No. 252 of Schedule I of Notification No. 01/2017 Central Tax (Rate) dated 28.06.2017 parts of goods of headings 8901, 8902, 8904, 8905, 8906 and 8907 falling under any chapter of the Customs Tariff attracts GST at the rate of 5 %. Therefore if the marine engines are supplied for use as part of vessel falling under Customs Tariff Heading 8906, which are used by the Department of Defence and other agencies for patrol, relief and rescue operations then the marine engine as part of such vessel will only attract GST at the rate of 5% as per the above entry.

7.10. The fifth issue to be decided is the rate of tax applicable for the solar or battery-operated electric boat motor and spare parts when supplied for use in fishing vessels. Fishing vessels, factory ships and other vessels for processing or preserving fishery products fall under Customs Tariff Heading 8902. As per entry at Sl No. 252 of Schedule I of Notification No. 01/2017 Central Tax (Rate) dated 28.06.2017 parts of goods of headings 8901, 8902, 8904, 8905, 8906 and 8907 falling under any chapter of the Customs Tariff attracts GST at the rate of 5 %. Therefore, if the solar or battery-operated electric boat motor and spare parts are supplied for use as part of fishing vessel falling under Customs Tariff Heading 8902, then the solar or battery-operated electric boat motor and spare parts as part of fishing vessel will only attract GST at the rate of 5% as per the entry at Sl No. 252 of Schedule I of Notification No. 01/2017 Central Tax (Rate) dated 28.06.2017.

7.11. The sixth issue to be decided is the rate of tax applicable for the solar or battery-operated electric boat motor and spare parts when supplied for use in boats for tourism purpose. The cruise ships, excursion boats, ferry boats, cargo ships, barges and similar vessels for transport of persons or goods fall under Customs Tariff Heading 8901 and is liable to GST at the rate of 5% [2.5%-CGST + 2.5%-SGST] as per entry at Sl No. 246 of



Schedule I of Notification No. 01/2017 Central Tax (Rate) dated 28.06.2017. As per entry at Sl No. 252 of Schedule I of Notification No. 01/2017 Central Tax (Rate) dated 28.06.2017 parts of goods of Headings 8901, 8902, 8904, 8905, 8906 and 8907 falling under any chapter of the Customs Tariff attracts GST at the rate of 5 %. Therefore, if the solar or battery-operated electric boat motor and spare parts are supplied for use as part of such ships /boats / vessels falling under Customs Tariff Heading 8901, then the solar or battery-operated electric boat motor and spare parts as part of such ships / boats /vessels will only attract GST at the rate of 5% as per the entry at Sl No. 252 of Schedule I of Notification No. 01/2017 Central Tax (Rate) dated 28.06.2017.

In the light of the facts and legal position as stated above, the following ruling is issued:

### **RULING**

**Question No.1.** Rate of tax on Outboard Motor Engines coming under HSN Code 8407 21 00 and its spare parts exclusively used as part of fishing vessel of heading 8902.

**RULING:** The outboard motor engines and its spare parts supplied for use in fishing vessels falling under Customs Tariff Heading 8902 shall attract GST at the rate of 5% [2.5%-CGST + 2.5% SGST] as per entry at Sl No. 252 of Schedule I of Notification No.01/2017 Central Tax (Rate) dated 28.06.2017.

**Question No.2.** Whether GST leviable on supply of materials and labour charges incurred during the warranty period, free of cost?

**RULING:** The supply of goods or services or both during warranty period without consideration in discharge of the warranty obligation is not liable to GST. However, if any additional consideration is received in respect of such supplies of goods or services or both it will be liable to GST at the rate applicable for the goods / services as per the rate schedule.

**Question No.3.** Rate of tax applicable for collection made towards supply of materials and labour charges towards repair of fishing vessel of heading 8902.





**RULING:** The services of maintenance and repairs of fishing vessels falling under Heading 8902 is appropriately classifiable under SAC 998714 and is liable to GST at the rate of 5% [2.5%-CGST + 2.5%-SGST] with effect from 02.06.2021 as per entry at Sl No. 25 (ib) of the Notification No. 11/2017 Central Tax (Rate) dated 28.06.2017 as inserted by Notification No. 02/2021 Central Tax (Rate) dated 02.06.2021.

In cases where repair or maintenance services are supplied and the value of spare parts and services are separately charged in the invoice raised for the supply, the spare parts and the services shall attract GST respectively at the rates applicable to such spare parts and service as per the GST rate schedule as the supply of the spare parts and repair service are distinct and separately identifiable. In such cases the spare parts being supplied for use as part of fishing vessels will attract GST at the rate of 5% [2.5%-CGST + 2.5%-SGST] as per entry at Sl No. 252 of Schedule I of Notification No.01/2017 Central Tax (Rate) dated 28.06.2017 and the services [labour] will also be liable to GST at the rate of 5% [2.5%-CGST + 2.5%-SGST] with effect from 02.06.2021 as per entry at Sl No. 25 (ib) of the Notification No. 11/2017 Central Tax (Rate) dated 28.06.2017 as inserted by Notification No. 02/2021 Central Tax (Rate) dated 02.06.2021.

**Question No.4.** Rate of tax on marine engine coming under HSN Code 8407 supplied to the Defense Department for patrol, flood relief and rescue operations.

**RULING:** The marine engines supplied for use as part of vessel falling under Customs Tariff Heading 8906, which are used by the Department of Defence and other agencies for patrol, relief and rescue operations will attract GST at the rate of 5% [2.5%-CGST + 2.5%-SGST] as per entry at Sl No. 252 of Schedule I of Notification No. 01/2017 Central Tax (Rate) dated 28.06.2017.

**Question No.5.** Rate of tax applicable for the solar or battery-operated electric boat motor and spare parts used for fishing purpose.

**RULING:** The solar or battery-operated electric boat motor and spare parts supplied for use as part of fishing vessel falling under Customs Tariff




Heading 8902 will attract GST at the rate of 5% [2.5%-CGST + 2.5%-SGST] as per the entry at Sl No. 252 of Schedule I of Notification No. 01/2017 Central Tax (Rate) dated 28.06.2017.

**Question No.6.** Rate of tax applicable for the solar or battery-operated electric boat motor and spare parts used for tourism purpose.

**RULING:** The solar or battery-operated electric boat motor and spare parts supplied for use as part of boats / vessels falling under Customs Tariff Heading 8901, which covers boats / vessels used for tourism purpose attract GST at the rate of 5% as per the entry at Sl No. 252 of Schedule I of Notification No. 01/2017 Central Tax (Rate) dated 28.06.2017.

~~S.L. Sreepathy~~  
Addl. Commissioner of Central Tax  
Member

  
Abdul Latheef. K  
Joint Commissioner of State Tax  
Member



To,

Ansalam Ancil, M/s. J.ARC Communication & Power Solutions,  
TC 20/1454(1) Maria Enclave, Kunjalumoodu,  
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Copy to,

1. The Chief Commissioner of Central Tax and Central Excise, Thiruvananthapuram Zone, C.R.Building, I.S.Press Road, Cochin- 682018. [E-mail ID: [cccocchin@nic.in](mailto:cccocchin@nic.in); [ccu-cexcok@nic.in](mailto:ccu-cexcok@nic.in)]
2. The Commissioner of State Goods and Services Tax Department, Tax Towers, Karamana, Thiruvananthapuram – 695002.
3. The State Tax Officer, Tax Payer Services Circle, Poojappura, Thiruvananthapuram.

