

उद्देशिका / PREAMBLE

1. जिस व्यक्ति को यह प्रति जारी की जाती है, उस व्यक्ति के निजी उपयोग के लिए निशुल्क दी जाती है।
This copy is granted free of cost for the private use of the person to whom it is issued.
2. इस आदेश से व्यथित कोई भी व्यक्ति, माल और सेवा कर नियम, 2017 के नियम 110 के साथ पठित केन्द्रीय माल और सेवा कर अधिनियम 2017 की धारा 112 (1) के तहत इलेक्ट्रॉनिक या अन्य माध्यम से, केन्द्रीय माल और सेवा कर अधिनियम 2017 की धारा 109 के तहत गठित उपयुक्त अपील अधिकरण के राज्य / क्षेत्रीय न्याय पीठ में उन मामलों में, जिनमें 'आपूर्ति का स्थान', विवाद-ग्रस्त विषयों में से एक न हो, अपील दायर कर सकता है। जहां 'आपूर्ति का स्थान' विवादित मामलों में से एक है, अपील, उपरोक्त धारा 109 के तहत गठित राष्ट्रीय / प्रादेशिक न्याय पीठ के समक्ष दायर की जाए। जिस आदेश के विरुद्ध अपील दायर की जा रही है, उसे धारा 112 की उपधारा (1) के तहत, अपील करने वाले व्यक्ति को सम्प्रेषित करने की तिथि से 3 (तीन) माह के अंदर अपील माल और सेवा कर ए.पी.एल-05 प्रपत्र में दायर की जानी चाहिए, तीन माह की अवधि का प्रारंभ निम्नलिखित तारीखों के उत्तरवर्ती तारीख को माना जायेगा (i) आदेश के संप्रेषण की तारीख, अथवा (ii) धारा 109 के अधीन अपील अधिकरण के गठन के पश्चात्, उसके अध्यक्ष या राज्य अध्यक्ष यथा स्थिति, द्वारा अपना पद ग्रहण किए जाने की तारीख। धारा 112 की उपधारा (3) में " उक्त आदेश पारित होने की तारीख से, छह माह", छह माह की अवधि का प्रारंभ निम्नलिखित तारीखों के उत्तरवर्ती तारीख को माना जायेगा (i) आदेश के संप्रेषण की तारीख; या (ii) धारा 109 के तहत अपील अधिकरण के गठन के पश्चात्, उसके अध्यक्ष या राज्य अध्यक्ष यथास्थिति, द्वारा पद ग्रहण किए जाने की तारीख हैं। अपील पर नियम 26 के तहत विनिर्दिष्ट तरीके से हस्ताक्षर किए जाएं तथा आदेश की एक प्रमाणित प्रति, यदि लागू हो तो नियम 110 (5) के अंतर्गत विहित शुल्क तथा अन्य संगत दस्तावेज संलग्न किए जाएं।

Any person aggrieved by this order, may under Section 112(1) of the Central Goods and Services Tax (CGST) Act, 2017, read with Rule 110 of the CGST Rules, 2017; file an appeal electronically or otherwise, to the appropriate State/ Area Bench of the Appellate Tribunal constituted under sec 109 of the CGST Act 2017 in cases not involving 'place of supply' as one of the disputed issues, Where the 'place of supply' is one of the disputed issues, the appeal shall be filed with National/ Regional bench constituted under the said Sec 109. The appeal should be filed in Form GST APL-05 within 3(three) months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal in sub-section (1) of section 112, the start of the three months period shall be considered to be the later of the following dates:- (i) date of communication of order; or (ii) the date on which the President or the State President, as the case may be, of the Appellate Tribunal after its constitution under section 109, enters office. The "six months from the date on which the said order has been passed" in sub-section (3) of section 112, the start of the six months period shall be considered to be the later of the following dates: (i) date of communication of order; or (ii) the date on which the President or the State President, as the case may be, of the Appellate Tribunal after its constitution under section 109, enters office. The appeal shall be signed in the manner specified under Rule 26, enclosing a certified copy of the order, the prescribed fee under Rule 110(5) if applicable, and any other relevant document.

3. माल और सेवा कर नियम, 2017 के नियम 111 के साथ पठित केन्द्रीय माल और सेवा कर अधिनियम 2017 की धारा 112 (3) के तहत आयुक्त द्वारा प्राधिकृत अधिकारी इलेक्ट्रॉनिक या अन्य माध्यम से, केन्द्रीय माल और सेवा कर अधिनियम 2017



की धारा 109 के तहत गठित अपील अधिकरण के राज्य / क्षेत्रीय न्यायपीठ में उन मामलों में, जिनमें 'आपूर्ति का स्थान' विवाद-ग्रस्त विषयों में से एक न हो, अपील दायर कर सकता है I जहां 'आपूर्ति का स्थान' विवादित मामलों में से एक है, उपरोक्त धारा 109 के तहत गठित राष्ट्रीय / प्रादेशिक खंडपीठ के समक्ष अपील दायर क I विवादित आदेश के जारी करने की तिथि से छह (6) माह के भीतर अपील माल और सेवा कर ए.पी.एल. 07 प्रपत्र में दायर की जानी चाहिए। अपील के साथ आदेश की प्रमाणित प्रति एवं अन्य संगत दस्तावेज़ संलग्न हो। विभागीय अपील के प्रत्याक्षेप, माल और सेवा कर अधिनियम 2017 की धारा 112(5) के साथ पठित नियम 110 (2) के अनुसार माल और सेवा एपीएल-06 फॉर्म में इसके संप्रेषण के 45 दिनों के अंदर दायर किए जाएं और इस पर नियम 26 में विनिर्दिष्ट तरीके से हस्ताक्षर किए जाएं।

The officer authorized by the Commissioner under Sec 112(3) of the CGST Act 2017, read with Rule 111 of the GST Rules, 2017; file an appeal electronically or otherwise, to the State/Area Bench of the Appellate Tribunal constituted under Sec 109 of the CGST Act 2017 in cases not involving 'place of supply' as one of the disputed issues. Where the 'place of supply' is one of the disputed issues, the appeal shall be filed with the National/Regional bench constituted under the said Sec 109. The appeal should be filed in Form GST APL-07 within 6(six) months of the date of issuance of the disputed order. The appeal shall enclose a certified copy of the order, and any other relevant documents. The cross objections to the departmental appeal shall be filed within 45 days of the communicating it, in Form GST APL-06 in terms of Rule 110(2) read with Sec 112(5) of the CGST Act 2017 and signed in the specified in Rule 26.

4. धारा 112 (8) के अनुसार, धारा 112 (1) के तहत तब तक कोई अपील दायर नहीं की जाएगी जब तक अपीलकर्ता ने (क) आक्षेपित आदेश से उत्पन्न होने वाले कर, ब्याज, जुर्माना, शुल्क व दंड के उस अंश का, जो उसके द्वारा स्वीकार किया गया है तथा (ख) धारा 107(6) के अंतर्गत प्रदत्त राशि के अतिरिक्त, उक्त आदेश से, जिसके सम्बन्ध में अपील दायर की गयी है, उत्पन्न विवादित कर की शेष राशि के 20% का पूर्ण भुगतान जब तक नहीं किया हो।

In terms of Sec 112(8), no appeal shall be filed under Sec 112(1) unless the appellant has paid (a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him, and (b) a sum equal to 20% of the remaining amount of tax in dispute, in addition to the amount paid under Sec 107(6), arising from the said order, in relation to which the appeal has been filed.

5(i)

धारा 112 (1) के तहत आवेदन पत्र के साथ रूपए 5 (केवल पांच रूपए) के मूल्य का गैर - न्यायिक न्यायालय शुल्क टिकट संलग्न करना होगा I नियम 110 (5) के साथ पठित धारा 112 (10) के अनुसार, अपील अधिकरण के समक्ष अपील / अपील का पुनः स्थापन करने हेतु प्रस्तुत आवेदन के साथ कर या निर्विष्ट कर उधार या कर या इससे संबंधित निर्विष्ट कर उधार में अंतर या जिस आदेश के विरुद्ध अपील की जा रही है उसमें निर्धारित जुर्माना, शुल्क या दंड के प्रति एक लाख रूपए के लिए एक हजार रूपए का शुल्क, अधिकतम पच्चीस हजार रूपए के अध्यक्षीन, देय होगा।

The application under Sec 112(1) shall bear a non-judicial court fee stamp of value Rs. 5 (Rupees Five only). In terms of sec 112(10) read with rule 110 (5), an application for appeal / restoration of appeal before the Appellate Tribunal shall be accompanied by a fee of One thousand rupees for every one lakh rupees of tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined in the order appealed against, subject to a maximum of twenty-five thousand rupees.

पूर्वोक्त धारा 112 की उप धारा (5) में संदर्भित प्रत्याक्षेपों के ज्ञापन के सम्बन्ध में कोई शुल्क देय नहीं होगा।

No fee is payable in respect of the Memorandum of Cross Objection referred to in sub-sec (5) of Sec 112 ibid.

5(iii)

धारा 112 (3) के अंतर्गत, अपील दायर करने के लिए आयुक्त द्वारा प्राधिकृत अधिकारी द्वारा प्रस्तुत आवेदन के मामले में कोई शुल्क देय नहीं होगा।

No fee is payable in case of an application filed by the officer authorized by the Commissioner to file an appeal under Sec 112(3).

6.

माल और सेवा कर अधिनियम, 2017 तथा इसके तहत बनाये गए नियम / जारी की गई अधिसूचनाओं में निहित उक्त एवं अन्य संबंधित मामलों को नियंत्रित करने वाले प्रावधानों की ओर अनुपालन के लिए ध्यान आकर्षित किया जाता है।

Attention is invited to the provisions, governing these and other related matters, contained in the Central Goods & Services Act, 2017 and the rules made/notifications issued there under, for compliance.

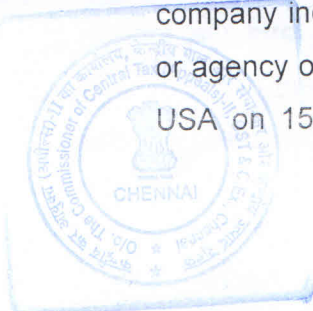


Sl. No	Appeal No./Dated (2)	OIO No./Date (3)	Period (4)	CGST (5)	SGST (6)	IGST (7)	TOTAL (8)
1	125/2020/ GSTA-II/CO DATED 7.12.2020	AA330920038581F /C.No.V/18/23/2020- 21-GST-RF Order Dated 21.10.2020	May 2019 to March 2020	90829	90829	560875	742533
2	126/2020/ GSTA-II/CO DATED 7.12.2020	AA33092003955H /C.No.V/18/24/2020- 21-GST-RF Order Dated 21.10.2020	April 2020 to June 2020	90829	90829	130755	232413

These two Appeals as in Col.(2) of Table above filed under Section 107 of the CGST Act, 2017 [‘the Act’ for short] by M/s.Zumen Technologies Private Limited, Plot No.10, Door No.B3 (B3/10), S.F.No.260/11, Kumaran Nagar, Keelkatalai, Chennai - 600 117 [‘Appellant’ for short] .

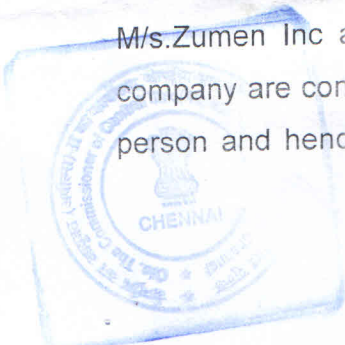
2. Common facts of the case are that the appellant holding GSTIN-33AAKCP53Q1ZR had filed GST refund claims under the category exports of Goods & Services without payment of tax (Accumulated ITC) for the period as in col.(4) and for the amounts mentioned in col.(8) of the Table above. The appellant had exported services to M/s.Zumen Inc, USA and availed input tax credit of CGST, SCGT & IGST in accordance with Section 16 of the CGST Act, 2017 and filed refund applications in terms of Section 54 of the Act. Show Cause Notices [‘SCN’ for short] both dated 28.09.2020 were issued proposing to reject the refund claims on the grounds that the appellant failed to satisfy the condition under section 2(6) (v) of IGST Act, 2017. After due process of law the Assistant Commissioner of Central Tax, Tambaram Division [‘Respondent’ for short] vide impugned orders confirmed the proposals in the show cause notices and rejected the refund claims.

3. Being aggrieved by the impugned orders, appellant is in appeal *inter alia* on the common grounds that in the instant case, M/s.Zumen Technologies Pvt Ltd is a company incorporated in India and does not have any other establishments or branch or agency or representation office outside India; that M/s.Zumen Inc is incorporated in USA on 15.7.2019 under General Corporation Law of the State of Delaware; that



there are two different entities and the different Board of Directors and it was incorporated under the provisions of the law separately; that M/s.Zumen Technologies Pvt Ltd was incorporated on 8.5.2019 under the Companies Act, 2013 and M/s. Zumen Technologies Inc is a corporate and incorporated in USA on 15.07.2019 under General Corporation Law of the State of Delaware and having office at Philadelphia Pike, Suite 100 Claymont, Delaware 197013 United States; that the two companies are two different entities and having a different shareholders and directors; that in respect of M/s.Zumen Technolgoies Pvt Lt.d, Viswanathan Guppuswamy is one of the director and also a director in M/s.Zumen Inc; that if both the companies have common director does not mean that the both the companies are one and the same but the respondent had failed to understand this aspect and concluded that the directors are same and it is same establishment is incorrect; that the respondent without going into the details and without verifying the documents concluded that since the photo of the CEO are same in the website and concluded as same establishment; that by virtue of sub-clause (h) of sec 2(84) a body corporate incorporated by under the laws of the country outside India and a company in India are two different persons and hence it is not an same establishment; that if the Companies Assets, Interest, Risk, Managements, Shareholders, Control are different than in such situation both are different entities and not under the same management; that in this connection the Chartered Accountant also certified that the Books of Accounts are maintained separately.

4. Shri R.Subramanian, Chartered Accountant, the authorized representative of M/s. Zumen Technologies Private Limited appeared for the virtual hearing on 1.2.2021 at 4.00 p.m. The authorized representative while reiterating the grounds of appeal he argued that the main reason for rejection of the refund claims is supplier and receiver are mere establishments of distinct persons. He had stated the appellant is providing export services under the provisions of CGST Act, 2017 and filed refund application for the period for May 2019 to March 2020 and April 2020 to June 2020. The appellant is providing Export of services to M/s.Zumen Inc having office at United States. The respondent vide the order-in-original has stated that Shri Viswanathan Kuppuswami is a share holder of the Appellant company and also the Director of the foreign company M/s.Zumen Inc and hence concluded that the appellant company and the foreign company are controlled by one person and hence it is an establishment of the distinct person and hence rejected the refund of the appellant and concluded that both the



supplier of service and the recipient of service are mere establishments of distinct person as per Section 2(6)(v) of the IGST Act 2017. The authorized representative has stated that M/s. Zumen and M/s.Zumen Inc are 2 different corporate. They are having a common Director which does not mean that it is same entity and accordingly he requested for quashing the orders passed by the lower adjudicating authority and allow their appeal.

DISCUSSIONS AND FINDINGS

5. I have carefully considered all the material on record and submissions made during Virtual Hearing by the appellant. The issue before me is whether or not the rejection of refund claims by the respondent vide impugned orders are legally correct or not.
- 5.2. The relevant provisions for refund of tax under CGST Act, 2017 and Rules there in;

Refund of tax :-

"54.(1) Any person claiming refund of any tax and interest, if any, paid on such tax or any other amount paid by him, may make an application before the expiry of two years from the relevant date in such form and manner as may be prescribed."

(3) Subject to the provisions of sub-section (10), a registered person may claim refund of any unutilized input tax credit at the end of any tax period:

Provided that no refund of unutilized input tax credit shall be allowed in cases other than-

(i) Zero rated supplies made without payment of tax

(ii) where the credit has accumulated on account of rate of tax on inputs being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies), except supplies of goods or services or both as may be notified by the Government on the recommendations of the Council:

Provided further that no refund of unutilized input tax credit shall be allowed in cases where the goods exported out of India are subjected to export duty:

Provided also that no refund of input tax credit shall be allowed if the supplier of goods or services or both avails of drawback in respect of central tax or claims refund of the integrated tax paid on such supplies.

- 5.2.2 The definition of 'refund' is provided under the Explanation to section 54 of the CGST Act, 2017 as under:



“(1) refund includes refund of tax paid on zero-rated supplies of goods or services or both or on inputs or input services used in making such zero-rated supplies or refund of tax on the supply of goods regarded as deemed exports, or refund of unutilized input tax credit as provided under sub-section (3).”

5.2.3. In this connection, it is relevant to extract Section 2(6) and Explanation -1 to 2 of Section 8 of the IGST Act, 2017;

“(2(6): “export of services” means the supply of any service when,-

- (i) the supplier of service is located in India;*
- (ii) the recipient of service is located outside India;*
- (iii) the place of supply of service is outside India;*
- (iv) the payment for such service has been received by the supplier of service in convertible foreign exchange or in Indian rupees wherever permitted by the Reserve Bank of India; and*
- (v) the supplier of service and the recipient of service are not merely establishments of a distinct person in accordance with Explanation 1 in section 8.”*

Section 8 of IGST Act, 2017: Intra State Supply

“Explanation 1: For the purposes of this Act, where a person has,—

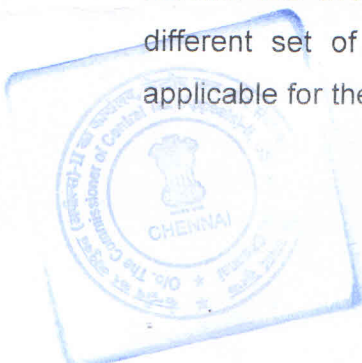
- (i) An establishment in India and any other establishment outside India;*
- (ii) An establishment in a State or Union territory and any other establishment outside that State or Union territory; or*
- (iii) An establishment in a State or Union territory and any other establishment registered within that State or Union territory,*

Then such establishments shall be treated as establishments of distinct persons.”

Explanation 2: A person carrying on a business through a branch or an agency or a representational office in any territory shall be treated as having an establishment in that territory.

From the above, it is clear that the aforesaid condition is attracted if both the supplier and recipient of service are establishments of the same person.

I observed in the instant case, the supplier of service and overseas recipient of service are two different corporate, entities, managements and controlled by two different set of Boards of Directors and therefore the said conditions does not applicable for the applicant.



6. I find that respondent had rejected the refund claims on the grounds that as per the financial statement the appellant had declared Mr Viswanathan Kuppuswami holding 99% of the shares and Mr. Meenakshi Prasad holding 1% of the share in the Indian company and on further scrutiny, the respondent had stated that the founder and CEO of M/s.Zumen Inc, is also Shri Viswa Kuppuswami which means both are one and the same person and both the supplier and receiver are establishment of a distinct person. The respondent on verification of the photo of Mr. Viswanathan Kuppuswami, Director of supplier firm and the photo of Mr.Viswa Kuppuswami , Founder and CEO as seen in website of M/s.Zumen Inc are one and the same which is not correct. It is relevant here to examine Explanation 1 to Section 8 of the IGST Act, 2017 which provides:

"Explanation 1: For the purposes of this Act, where a person has,—

- (i) An establishment in India and any other establishment outside India;*
- (ii) An establishment in a State or Union territory and any other establishment outside that State or Union territory; or*
- (iii) An establishment in a State or Union territory and any other establishment registered within that State or Union territory,*

Then such establishments shall be treated as establishments of distinct persons."

Explanation 2: A person carrying on a business through a branch or an agency or a representational office in any territory shall be treated as having an establishment in that territory.

Accordingly to my view the above explanation refers to the two establishments of the same person one in India and any other establishment outside India. Further, on perusal of list of directors provided by the appellant for M/s.Zumen Technologies Private Limited and M/s.Zumen Inc. is as under:

List of Directors and percentage of share	
M/s.Zumen Technologies Private Limited	M/s. Zumen Inc
1. Viswanathan Kuppuswami (Director) (99%)	1. Accel India VI (Maurieis Ltd)
2.Meenakshi Ramprasad (Director) (1%)	2.Girish Mathrubootham
	3.Mohankumar .P (Director) (18.29%)
	4.Viswanathan Kuppuswami (Director) (42.67%)
	5.Employee stock option



Handwritten signature or initials.

It is clear from the above, that Mr.Viswanthan Kuppuswami is a director in both the companies but not the only director in the companies; in fact, he is one of the common director in the two companies. Therefore, I agree with the contention of the appellant that the appellant and M/s. Zumen Inc are separate legal entities and not merely establishment of a 'distinct person'

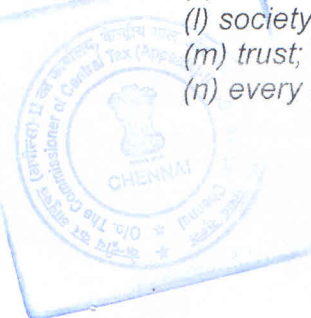
7. Further, I find that the supplier of service is located in India (appellant is an Indian entity), the recipient of service is located outside India (M/s. Zumen Inc is located outside India in USA), the payment is received in convertible foreign exchange, and the Appellant and M/s.Zumen Inc are not mere establishments of distinct person. Therefore, all the conditions of export of service are fulfilled.

8. I find that respondent had rejected the refund claims on the grounds that as per the financial statement the appellant had declared Mr Viswanathan Kuupuswami holding 99% of the shares and Mr. Meenakshi Prasad holding 1% of the share in the Indian company and on further scrutiny, the respondent had stated that the founder and CEO of M/s.Zumen Inc, is also Shri Viswa Kuppuswami which means both are one and the same person and both the supplier and receiver are establishment of a distinct person.

8 (ii) In the instant case as per section 2(84) of CGST Act, 2017 has specifically defined to include the term person;

"person" includes—

- (a) an individual;*
- (b) a Hindu Undivided Family;*
- (c) a company;*
- (d) a firm;*
- (e) a Limited Liability Partnership;*
- (f) an association of persons or a body of individuals, whether incorporated or not, in India or outside India;*
- (g) any corporation established by or under any Central Act, State Act or Provincial Act or a Government company as defined in clause (45) of section 2 of the Companies Act, 2013;*
- (h) any body corporate incorporated by or under the laws of a country outside India;*
- (i) a co-operative society registered under any law relating to co-operative societies;*
- (j) a local authority;*
- (k) Central Government or a State Government;*
- (l) society as defined under the Societies Registration Act, 1860;*
- (m) trust; and*
- (n) every artificial juridical person, not falling within any of the above;*



By virtue of sub-clause (h) of sec 2(84) a body corporate incorporated by or under the law of the country outside India and a company in India are two different persons. Further, Section 2 (50) of CGST Act, 2017 defines the term 'fixed establishment' means a place (other than the registered place of business) which is characterised by a sufficient degree of permanence and suitable structure in terms of human and technical resources to supply services, or to receive and use services for its own needs.

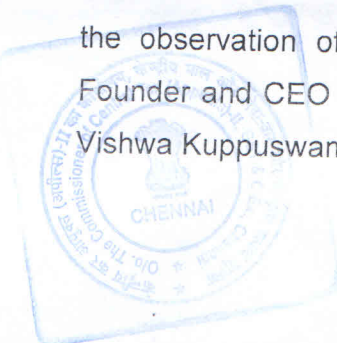
8(iii) Therefore, on conjoint reading of the terms defined under the CGST Act, 2017 it is observed that establishment means which are registered place of business. However, both India subsidiary company and other group companies are different persons since they are registered/ incorporated in their own country. Therefore, in terms of the statutory provisions also the Export of Services between Indian Companies and its group of companies cannot be interpreted to mean the condition '*merely an establishment of distinct person*' to refute the export of services benefits.

8(iv) Moreover, with respect to the said criteria, it is pertinent to refer the Question No.32 to FAQs on GST, 3rd Edition: 15th December, 2018 issued by *Central Board of Indirect Taxes & Customs* where the Board has clarified as to how the condition i.e. the supplier of service and the recipient of service are not merely establishments of a distinct person in accordance with Explanation 1 in Section 8 of IGST Act, 2017 is to be interpreted. The same is reproduced as under:

"Q32. How is condition 5 viz. the supplier of service and the recipient of service are not merely establishments of a distinct person in accordance with Explanation 1 in Section 8 of the IGST Act, 2017 impacts the taxability?"

Ans. Explanation 1 in section 8(2) of the IGST Act, 2017 states that where a person has an establishment in India and any other establishment outside India then such establishments shall be treated as establishment of distinct persons. Where the Indian arm is set up as a liaison office or a branch they would be treated as establishments of the same entity and hence the supply inter se shall not qualify as export of services.

8(v) In the instant case, M/s.Zumen Inc is a body corporate incorporated in USA and hence according to sec 2(84) of CGST Act, 2017 it is different person. I find that the observation of the respondent with the photo of Shri. Vishwa Kuppuswami, Founder and CEO as seen in the website of Zumen Inc and on the pancard of Shri. Vishwa Kuppuswami of Zumen Technologies Private Ltd are same, thereby concluded



that the supplier of the service and the recipient of service are not merely establishment of a distinct person in accordance with Explanation I in section 8 of the IGST Act, 2017 and decided the issue against the appellants is not legally correct and proper.

The foreign company and the Indian company incorporated under different statutes would not be governed by the provisions of distinct person since both are separate legal entities. Therefore, the benefits of export of services cannot be denied to the Indian Companies.

9. In view of the foregoing discussions, I pass the following Order:

ORDER

10. I allow the Appeal.

[Handwritten Signature]
27/3/2021

(वाई श्रीनिवासा राव् /Y. SRINIVASA RAO)

संयुक्त आयुक्त (अपील्स-II)/JOINT COMMISSIONER (APPEALS -

II)

To

M/s.Zumen Technologies Private Limited, (By SPEED POST)
Plot No.10, Door No.B3 (B3/10),
S.F.No.260/11, Kumaran Nagar,
Keelkatalai, Chennai -600 117.

The Deputy/Assistant Commissioner of GST and Central Excise,
Tambaram Division, GST Outer Commissionerate.

M/s.Subramanian & Associates

Chartered Accountants,

Old No.138/4. (New No.51/4)

Valluvar Street, Vasudevan Nagar,

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(By SPEED POST)

Copy for information to:

- (1) The Principal Chief Commissioner of GST & Central Excise, Chennai Zone.
- (2) The Commissioner of GST & Central Excise, GST Outer Commissionerate.
- (3) Guard file.

