

**MAHARASHTRA AUTHORITY FOR ADVANCE RULING**  
**GST Bhavan, Room No.107, 1st floor, B-Wing, Old Building, Mazgaon, Mumbai – 400010.**  
**(Constituted under Section 96 of the Maharashtra Goods and Services Tax Act, 2017)**

**BEFORE THE BENCH OF**

- (1) Shri. Rajiv Magoo, Additional Commissioner of Central Tax, (Member)  
 (2) Shri. T. R. Ramnani, Joint Commissioner of State Tax, (Member)

ARN No.	AD270220011486J
GSTIN Number, if any/ User-id	27AABCL1870120
Legal Name of Applicant	M/s. Leoni Cable Solutions (India) Private Limited
Registered Address/Address provided while obtaining user id	GAT No. 428, Indospace Rohan Industrial Park, Mahalunge, Tal-Khed, Distt-Pune, Maharashtra, 410501
Details of application	GST-ARA, Application No. 110 Dated 20.02.2020
Concerned officer	PUN-VAT-E-615, PUNE LTU-002, PUNE DIVISION
<b>Nature of activity(s) (proposed/present) in respect of which advance ruling sought</b>	
A Category	Factory/Manufacturing
B Description (in brief) (As per applicant)	Applicant is engaged in manufacturing of insulated solar cable (known as photo-voltaic DC cables ('PV DC cables')) for use in Solar Power Generating System (SPGS). The said cables are exclusively used by manufacturers of SPGS/Engineering, Procurement, Construction Company as inputs for transmitting Direct current ('DC') from PV module in SPGS.
Issue/s on which advance ruling required	<ul style="list-style-type: none"> <li>➤ Classification of any goods or services or both.</li> <li>➤ Application of Notification.</li> </ul>
Question(s) on which advance ruling is required	As reproduced in para 01 of the Proceedings below



NO. GST-ARA- 110/2019-20/B- 80

Mumbai, dt. 08/06/2022

**PROCEEDINGS**

(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

The present application has been filed under Section 97 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 [hereinafter referred to as "the CGST Act and MGST Act" respectively] by M/s. Leoni Cable Solutions (India) Private Limited, the applicant, seeking an advance ruling in respect of the following questions.

*PV DC Cables manufactured and supplied by Leoni Cable Solutions (India) Pvt Ltd to its Customers (who are into business of manufacturer of Solar Power Generating System or EPC Company setting up a solar power plant) would be classified under:*

- a) Entry number 234 of Schedule I of Notification No. 1/2017- Central Tax (Rate) (as amended) dated 28 June 2017 liable to CGST at 2.5%?

OR

**b) Entry number 395 of Schedule III of Notification No. 1/2017- Central Tax (Rate) (as amended) dated 28 June 2017 liable to CGST at 9%?**

At the outset, we would like to make it clear that the provisions of both the CGST Act and the MGST 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 MGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, the expression 'GST Act' would mean CGST Act and MGST Act.

**2. FACTS AND CONTENTION – AS PER THE APPLICANT**

2.1 M/s Leoni Cable Solutions India Pvt. Ltd. ('applicant' or 'Company'), a subsidiary of LEONI Kabel GmbH (formerly, LEONI Kabel Holding GmbH) ('group Company'), manufactures & supplies solar cables commonly known as photo-voltaic DC cables ('PVDC cables') under various brand names.

2.2 The said cables are made from copper conductor with Cross-linked Polyolefin (XLPO) insulation & are used between solar modules & inverters in a photovoltaic system. The most relevant heading

under Customs Tariff Act (CTA) for classification of the said cables is as under :

HS Classification	Tariff Entry Description	Corresponding GST Entry	Rate
8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connector 8544 49 99 - other electric conductors for a voltage not exceeding 1000V 8544 60 90 - other (other electric conductors for a voltage exceeding 1000V)	Entry Number 395 of Scheduled III	CGST-9% and SGST-9% or IGST-18%

2.3 Applicant supplies cables to its customers, for commissioning & station of Solar Power Generating Systems (SPGS). The cables connect solar panel/ array with inverters, only for carrying electricity between solar panels & inverters & are exclusively used by manufacturers of SPGS/ Engineering, Procurement, Construction Company (EPC Company), setting up a solar power plant as inputs for transmitting Direct current (DC) from PV module in SPGS. These cables are specifically designed & tailor made for Solar Power Projects & thus have restricted application & are used in a photovoltaic system only for generation & transmission of solar energy.



- 2.4 The applicant submits that as per description of Entry number 234 of Schedule I, PVDC cables supplied would be treated as parts for manufacture of SPGS/ EPC Company setting up a solar power plant liable to CGST at 2.5% & SGST at 2.5% as per the GST Laws.
- 2.5 Applicant submits that Notification no. 01/2017 - CTR dated 28.06.2017 provides for applicable rate of tax under CGST for supply of goods & for determining GST classification, rules of interpretation, chapter notes & general explanatory notes of the First schedule of CTA are to be referred.
- 2.6 Applicant submits that the said solar cables are covered under 'Chapter 85' of CTA & the most relevant tariff entry as mentioned in the Customs Tariff Act (CTA) for said cables is Entry no 85.44. However, applicant submits that there are two competing entries as per Notification No 1/2017 CTR dated 28.06.2017 (as amended) i.e. Entry No. 234 (Schedule I) & 395 (Schedule III), relevant for classification (8544) of insulated solar cables.
- 2.7 To get classified under description of clause (c) of Entry number 234, the goods must be covered by Chapter Heading 84, 85 or 94; and secondly, the goods should satisfy the description "renewable energy devices" & parts for their manufacture in the instant case parts for manufacture of SPGS. There is no doubt that the subject cables are covered under Chapter 85 but whether the impugned solar cables can be termed as a part for manufacturing of SPGS/EPC Company setting up a solar power plant.
- 2.8 The term 'Power' is not defined in the GST Acts/Chapter Section Notes of CTA. Therefore, reliance is placed on "The Electricity Act' 2003" which defines the term 'Power system" as under:  
"Power System' means all aspects of generation, transmission, distribution and supply of electricity **and includes one or more of the following** namely:- a) Generating stations; b) Transmission or main transmission lines; c) Sub-stations; d) Tie-lines; e) Load dispatch activities; f) Mains or distribution mains; g) Electric supply - lines; h) Overhead lines; i) Service lines; and j) Works;  
Thus, the term 'Power' means electricity and therefore the term 'Solar Power' means the electricity generated from solar energy and in the Power System in light of the above definition the solar energy or power generated is transferred from one point to another through cables.
- 2.9 Applicant submits that each of the devices mentioned in Entry 234 are for generation of electrical energy using different renewable energy source. Thus, SPGS satisfies the description of renewable energy device and falls within the scope of Entry number 234.



2.10 As per the Electricity Act, transmission lines "means all high pressure cables and overhead lines (not being an essential part of the distribution system of a licensee) transmitting electricity from a generating station to another generating station or a substation, together with any step-up and step-down transformers, switch-gear and other works necessary to and used for the control of such cables or overhead lines, and such buildings or part thereof as may be required to accommodate such transformers, switch-gear and other works"

2.11 As per Oxford Dictionary, cable "is a set of wires, covered in plastic or rubber that carries electricity etc." & as per Wikipedia, cable "is an assembly of one or more wires running side by side or bundled, which is used to carry electric current". On conjoint reading, transmission lines, in common parlance are cables which are used for carrying electricity, & forms part of Power system.

2.12 Further, the meaning of term 'Part', as in Black's Law Dictionary means "an integral portion, something essentially belonging to a larger whole; that which together with another or others makes up a whole".

2.13 Basis the definition of cable & part, the applicant submits that cables form an integral part of the SPGS. In this regard, reliance is placed on various judicial precedents as mentioned under:

- a) Supreme Court in **CCE v/s Insulation Electricals (2008) 224 ELT 512 (SC)**.
- b) Supreme Court in case of **Annapurna Carbon Industries v/s State of Andhra Pradesh (1976) 2 SC 273**.
- c) Delhi Tribunal in case of **Electrosteel Castings v/s CCE 1989 (43) ELT 305 (Tribunal)**.

2.14 Basis the above, part is an essential component on which whole functioning of system relies. In the instant case cables are absolute necessary part in the initial setting up & manufacturing of SPGS. Thus, cables are an essential component in SPGS. Further, the said cables are exclusively used as an input in SPGS/EPC Company setting up a solar power plant. Hence, it is can be said that PV DC cables are used for connecting & transferring energy between solar panels/ array & inverters. It is pertinent to note that if cables are not connected within the system then there would be no flow/ transfer of power from one point to another. Thus, these cables construe as an integral part of system without which the whole system cannot function and operate.

2.15 It is submitted that the word 'cables' should be understood in the same sense as it is understood by Common man & which is used to connect modules & inverter without which the whole system would be inactive. Therefore, considering cables as an integral part of SPGS, the second condition for classifying under Entry number 234 is also satisfied.



2.16 Therefore, the term 'Solar Power Generating System' would subsume all devices and parts used in its manufacturing. Therefore, the PV DC cables being parts of SPGS would be classified as per Entry number 234 of Schedule I of Notification No. 1/2017 CTR liable to CGST at 2.5%.

2.17 Applicant submits that the Purchase Order ('PO') received from its Customers clearly mentions 'purchase of solar DC cables & contains a declaration that, the supply under this purchase will be exclusively used for Solar Power Generating System'. Further, order confirmation copy issued by Company & the invoices for supply of said solar cables also provides similar description.

2.18 The end-user test is another interpretation evolved in common trade practice & accepted by judicial authorities. In the present case, Applicant obtains end user certificate from its customer which indicates its sole application is in SPGS only. The impugned cables carry electricity between solar panels & inverters or directly to Power grids & are used by manufacturers of SPGS/ EPC Company setting up a solar power plant who use the mentioned cables as inputs for fixing & transmitting Direct Current ('DC') from photovoltaic ('PV') module in SPGS. The cables have a restricted application for its use in a photovoltaic system only and are not general purpose

2.19 The impugned cables are manufactured under "EN50618" certification, as certified and validated by TUV Rheinland and such certificate is obtained specifically for the PV DC solar cables manufactured under the standards as in EN50618 specifications.

2.20 Applicant submits that the solar cables are a part of SPGS, without which the system cannot operate/function. The SPGS along with its parts like transformers, transmission lines, cables etc. comprise of whole system and in toto the SGPS is entitled for rate of 2.5% CGST under Entry number 234 as against general classification under Entry number 395. Further, it is submitted that the Entry number 234 is more specific entry than any other entry which covers PV DC cables, However, Entry number 395 is generic one which covers under its net all types of insulated cables.

2.21 As per the provisions of Rule 3 (a) of General Rules for the interpretation of First Schedule to the CTA, PV DC cables should be classified under Entry number 234, which is very specific entry for such type of cables over Entry number 395 being the general one.

2.22 Applicant relies on the following Advance Rulings which are relevant to facts of the present case

- a) Karnataka Appellate Authority for Advance Ruling ('AAAR') in case of **Triveni Turbine Limited (2019)**
- b) Maharashtra Authority for Advance Ruling ('AAR') in case of **Mukand Limited**
- c) Advance Ruling pronounced by Uttarakhand AAR, in case of **Eapro Global Limited**
- d) Advance Ruling pronounced by Haryana AAR, in case of **M/s. Boldrocchi India Pvt. Ltd.**

e) Andhra Pradesh AAR, in case of *M/s. Enexio Power Cooling Solutions India Pvt.*

2.23 **Judicial Precedent**

Reliance is also placed on judgement of Madhya Pradesh - High Court in the case of *Belectric Photovoltaic India P. Ltd (2018)* which pertains to VAT exemption under erstwhile Madhya Pradesh VAT Regulations. The concerned VAT exemption entry is similar to entry number 234 mentioned in the GST tariff.

2.24 Applicant further submits that it is settled principle that in case of two independent tariff entries, assessee can adopt beneficial interpretation unless proved otherwise. In this regard, reliance is placed on the judgment in case of ***CCE v. Minwool Rock Fibres (2012 (278) E.L.T. 581 (S.C.)***

2.25 Hence, applicant is of the view that the impugned PVDC Cables would be classified under Entry No. 234 of Schedule I of Notification No. 1/2017-CTR dtd 28.06.2017, liable to CGST at 2.5%.

03. **CONTENTION – AS PER THE CONCERNED OFFICER:**

As on the date of passing of this order, the jurisdictional officer has not made any written submissions.

04. **HEARING**

4.1 Preliminary hearing in the matter was held on 21.01.2021. Shri. Waman Parkhi, Shri. Paras Lalwani, CFO, Shri. Sandesh Bhagwat, M.D., Smt. Anupreksha Thote, Tax Manager and Shri Tejas Kurlkoti, CA appeared on behalf of the applicant, and requested for admission of the application. Jurisdictional Officer Shri. S. M. Uttarwar, Deputy Commnr., LTU-2, Pune also appeared.

4.2 The application was admitted and called for final e-hearing on 04.05.2022. The Authorized representatives of the applicant, Shri. Paras Lalwani, CFO, Shri. Waman Parkhi, Cost Accountant and Shri. Madhur Harlalka, CA were present. Jurisdictional officer Smt. Anjali Dhamal, Deputy Commnr., LTU-2, Pune was also present. The jurisdictional officer was directed to file written submissions within a week's time. We heard both the sides.

05. **OBSERVATIONS AND FINDINGS:**

5.1 We have gone through the facts of the matter, documents on record and submissions made by the applicant.

5.2 M/s Leoni Cable Solutions (India) Private Limited, the applicant, manufactures and supplies solar cables commonly known as photo-voltaic DC cables (PVDC cables) under brand names, BETAFLAM Solar RV Flex 125 EN506181500V and BETAFLAM Solar Flex 125 EN506181500V. The



impugned cables are used between solar modules & inverters in a photovoltaic system and are required to connect solar panel/array and inverters to carry electricity between solar panels and inverters. Applicant states that, the said cables are exclusively used by the manufacturers of Solar Power Generation Systems/(SPGS)/EPC Company, for transmitting Direct current (DC) from PV module in SPGS and cannot be used alternatively since they are specifically designed & tailor made for Solar Based Power Projects.

5.3 The applicant submits that, the impugned cables would be covered under Chapter Heading 8544 of the Customs Tariff Act, (CTA) & be considered as parts for manufacture of SPGS, etc for companies setting up a solar power plant. Further, the impugned goods would be covered by Entry No. 234 of Schedule I of the CGST Act, 2017, liable to CGST at 2.5% & SGST at 2.5%.

5.4 However, the applicant also submits that there are two competing entries in GST Tariff, relevant for present classification (8544) of insulated solar cables. Both relevant entries as per Notification No 1/2017 CTR dated 28 June 2017 (as amended) are Entry No. 234 and 395. The first relevant Entry is Entry No 234 to Schedule I of the said Notification and the second relevant Entry is Entry No. 395 of Schedule III to the said Notification. Thus, the specific question has been raised by the applicant.

5.5 The applicant has submitted that the impugned cables fall under Chapter Heading 85.44 of the Tariff and we are in agreement with the applicant's submissions on this aspect. Further as per Explanatory Notes to CTH 85.44, provided they are insulated, the heading 85.44 covers electric wire, cable and other conductors used as conductors in electrical machinery, apparatus or installations. We now take up the applicability of Sr. Nos 234 or 395 of the Notification No 1/2017 CTR dated 28 June 2017 (as amended).

5.6 Sr. No. 234 (Schedule – I taxable @ 5% CGST) of the above mentioned notification as amended by Corrigendum dated 27.07.2017 and Notification No.24/2018-Central Tax (Rate) dated 31.11.2018 is reproduced as under:-

Sr. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
234	84 or 85	Following renewable energy devices & parts for their manufacture (a) Bio-gas plant (b) Solar power based devices (c) Solar power generating system (d) Wind mills, Wind Operated Electricity Generator (WOEG) (e) Waste to energy plants / devices

		<p>(f) Solar lantern / solar lamp  (g) Ocean waves/tidal waves energy devices/plants  (h) Photo voltaic cells, whether or not assembled in modules or made up into panels.</p> <p><b>“Explanation:</b> If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the notification No. 11/2017-Central Tax (Rate), dated 28th June, 2017 [G.S.R. 690(E)], the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent. of the gross consideration charged for all such supplies, and the remaining thirty per cent. of the gross consideration charged shall be deemed as value of the said taxable service.”</p>
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5.6.1 We have no doubt that Solar Power Generating Systems (SPGS) are renewable energy systems and are covered under Sr. No. 234 mentioned above but the question in the subject case is whether the impugned cables which connect the solar modules & inverters in a photovoltaic system and are used to carry electricity from the SPGS to the inverters can be treated as parts of

5.6.2 The applicant has itself submitted that the impugned cables are connected between SPGS and inverters to carry electricity. The issue before us is whether the impugned cables can be considered as a part of the SPGS.

5.6.3 The applicant, on the basis of various dictionary meanings and decided cases has submitted that, a part is an essential component on which whole functioning of system relies and since in the instant case, the impugned cables are necessary part in the initial setting up & manufacturing of SPGS, they are an essential component in SPGS. Further, it has been submitted that if cables are not connected within the system then there would be no flow/ transfer of power from one point to another and therefore the impugned cables construe as an integral part of solar power generating system without which the whole system cannot function and operate. Finally, the applicant has submitted that the word 'cables' should be understood in the same sense as it is understood by any Common man.

5.6.4 Sr. No. 234 mentioned above covers Solar Power Generating Systems (SPGS). The SPGS also termed as Photo Voltaic Systems are used to generate electricity from sunlight which can be further used as electrical energy. The submissions made by the applicant clearly show that the impugned cables are connected between the SGPS and Inverters. In other words, the applicant is clearly stating that the impugned cables are not a part of the SGPS i.e. the actual System which



generates electricity from Sunlight. The impugned cables as per the application have no part to play in the generation of Solar Power which is the function of SGPS. These cables only transfer the electrical energy generated by the SGPS, to the Inverters where such electrical energy is stored for further use.

5.6.5 In houses and offices, etc. ceiling fans are used for providing breeze in such spaces. The fan is operated by way of electrical energy which is transferred to the said fans by way of electric wires, from the electrical switches. Just because the wires are used to transfer electrical energy to operate the fans, they are not considered either as parts of fans or as part of the switches from where electricity is received to be transferred to the fans. In a similar way as per the submissions made, the impugned cables are not at all shown to be a part of the SGPS without which the SGPS cannot exist. In fact, the SGPS generates electrical energy from sunlight and the impugned cables, as any cables, just carries the generated electricity from the SGPS to the Inverters. Further as per Notes to Section XVI of GST Tariff, in Note 2 referring rules for classification of parts of machines, the parts of the articles of heading 8544 have been excluded.

The applicant has not been able to bring clearly out as to how the impugned cables can be considered as parts of the SGPS. In fact, the submissions clearly show that it the impugned cables just carry electricity to the inverters and in our opinion the subject cables cannot be considered as parts of the SGPS and therefore cannot be covered under Sr. No. 234 mentioned above.

Another fact to understand is that the said Sr. No. 234 has been totally omitted from Schedule I of Notification No. 01/2017 dated 28.06.2017, vide Notification No. 08/2021 – CTR dated 30.09.2021.

5.7 Now we discuss whether the impugned cables can be covered under Sr. No. 395 of Schedule III of Notification No. 01/2017 dated 28.06.2017.

Sr. No. 395 (Schedule – III taxable @ 18% GST) of the above mentioned notification as amended by Notification No. 41/2017 – CTR dated 14.11.2017 is reproduced as under:-

Sr. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
395	8544	"Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.

5.7.1 The applicant, in its submissions, at para no. B 5 has stated that *"The most relevant tariff entry as mentioned in the Customs Tariff Act for said cables is:*

*Entry no 85.44 states that "Insulated (including enamelled or anodised) wire, cable (including co axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors*

5.7.2 From para no. 5.7 above we see that the description of goods at Sr. No. 395 of Notification No. 01/2017 CTR dated 28.06.2017 is "Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors."

5.7.3 From a reading of para nos 5.7, 5.7.1 and 5.7.2 we observe that the description of goods in Sr. No. 395 exactly tallies with the Tariff Entry 85.44 which goes to show the intention of the government to classify the impugned goods under Sr. No. 395 of Schedule III of Notification No. 01/2017 CTR dated 28.06.2017 as amended from time to time.

5.7.4 However, Notification No. 41/2017 – CTR dated 14.11.2017 is effective from 14.11.2017. Prior to this date, Sr. No. 395 of Notification No. 01/2017 – CTR dated 28.06.2017 covered only Winding Wires; Coaxial cables; Optical Fiber (Chapter 85.44) and there was another Heading at Sr. No. 161 of Notification No. 01/2017 – CTR dated 28.06.2017 which covered the impugned cables.

The relevant Sr. Nos are reproduced as under:-

**Schedule III – 18% GST**

Sr. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
395	8544	Winding Wires; Coaxial cables; Optical Fiber

**Schedule IV – 28% GST**

Sr. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
161	8544	Insulated (including enamelled or anodised) wire, cable and other insulated electric conductors, whether or not fitted with connectors [other than Winding Wires; Coaxial cables; Optical Fiber].



- 5.7.5 In view of the above, we hold that the impugned cables are covered under Sr. No. 395 of Schedule III to Notification No. 01/2017 dated 28.06.2017. Sr. No. 395 (taxable @ 18% GST) as amended by Notification No. 41/2017 – CTR dated 14.11.2017. Therefore Sr. No. 395 mentioned above is applicable in the instant case only with effect from 14.11.2017.
06. In view of the above discussions, we pass an order as follows:

**ORDER**

**(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)**

For reasons as discussed in the body of the order, the questions are answered thus –

**Question:-** PV DC Cables manufactured and supplied by Leoni Cable Solutions (India) Pvt Ltd to its Customers (who are into business of manufacturer of Solar Power Generating System or EPC Company setting up a solar power plant) would be classified under:

a) Entry number 234 of Schedule I of Notification No. 1/2017- Central Tax (Rate) (as amended) dated 28 June 2017 liable to CGST at 2.5%?

**OR**

b) Entry number 395 of Schedule III of Notification No. 1/2017- Central Tax (Rate) (as amended) dated 28 June 2017 liable to CGST at 9%?

**Answer:** The PV DC Cables manufactured and supplied by Leoni Cable Solutions (India) Pvt Ltd to its Customers would be classified under Entry number 395 of Schedule III of Notification No. 1/2017- Central Tax (Rate) (as amended) dated 28 June 2017 liable to CGST at 18%.



  
RAJIV MAGOO  
(MEMBER)

  
T.R. RAMNANI  
(MEMBER)

**Copy to:-**

1. The applicant.
2. The concerned Central / State officer.
3. The Commissioner of State Tax, Maharashtra State, Mumbai.
4. The Pr. Chief Commissioner of Central Tax, Churchgate, Mumbai.
5. The Joint Commissioner of State Tax, Mahavikas for Website.

**Note:-** An Appeal against this advance ruling order shall be made before, The Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax, 15<sup>th</sup> floor, Air India Building, Nariman Point, Mumbai – 400021. Online facility is available on [gst.gov.in](http://gst.gov.in) for online appeal application against order passed by Advance Ruling Authority.