

WEST BENGAL AUTHORITY FOR ADVANCE
RULING GOODS AND SERVICES TAX
14 Beliaghata Road, Kolkata-700015
(Constituted under section 96 of the West Bengal Goods and Services Tax Act, 2017)

Members present:

Shafeeq S, Joint Commissioner, CGST & CX

Jaydip Kumar Chakrabarti, Senior Joint
Commissioner, SGST

Preamble

A person within the ambit of Section 100 (1) of the Central Goods and Services Tax Act, 2017 or West Bengal Goods and Services Tax Act, 2017 (hereinafter collectively called "the GST Act"), if aggrieved by this Ruling, may appeal against it before the West Bengal Appellate Authority for Advance Ruling, constituted under Section 99 of the West Bengal Goods and Services Tax Act, 2017, within a period of thirty days from the date of communication of this Ruling, or within such further time as mentioned in the proviso to Section 100 (2) of the GST Act.

Every such appeal shall be filed in accordance with Section 100 (3) of the GST Act and the Rules prescribed there under, and the Regulations prescribed by the West Bengal Authority for Advance Ruling Regulations, 2018.

Name of the applicant	Chhanda Bhattacharya
Address	19/C, Thakurpara Road, Naihati, North 24 Pgs West Bengal, Pincode-743165
GSTIN	19BXZPB4666E1ZY
Case Number	WBAAR 16 of 2025-26
ARN	AD190725017839H
Date of application	August 18, 2025
Jurisdictional Authority (State)	Barrackpore Charge
Jurisdictional Authority (Central)	Barrackpore Division, Kolkata North Commissionerate
Order number and date	17/WBAAR/2025-26 dated 09.12.2025
Applicant's representative heard	Mr. Rajkumar Banerjee, Advocate Ms. Payel Agarwal, A/R

1.1 At the outset, we would like to make it clear that the provisions of the Central Goods

and Services Tax Act, 2017 (the CGST Act, for short) and the West Bengal Goods and Services Tax Act, 2017 (the WBGST Act, for short) have the same provisions in like matter except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean reference to the corresponding similar provisions in the WBGST Act. Further to the earlier, henceforth for the purposes of these proceedings, the expression 'GST Act' would mean the CGST Act and the WBGST Act both.

1.2 The applicant is a registered entity planning to engage inter-alia in the business as a collector of household data through mobile app for Function Household Tap Connection (hereinafter referred to as "FHTC Connection") relating to water distribution networks for Directorate of Public Health Engineering across West Bengal.

1.3 The applicant has made this application under sub section (1) of section 97 of the GST Act and the rules made there under raising following questions vide serial number 14 of the application in FORM GST ARA-01:

- 1) Whether the potential services of collecting household data through mobile app for Function Household Tap Connection (FHTC Connection) provided in relation to water distribution networks be classifiable under sl. no. 3 of Notification No. 12/2017 - Central Tax (Rate) dated 28.06.2017 (as amended)?
- 2) In case where the answer to question No 1 is in negative, what shall be the classification and the rate of tax?

1.4 The questions on which the advance ruling is sought for is found to be covered under clause (b) of sub-section (2) of section 97 of the GST Act.

1.5 The applicant states that the questions rose in the application neither have been decided by nor is pending before any authority under any provision of the GST Act.

1.6 The application is, therefore admitted.

Submission of the Applicant

2.1 The applicant, having registered office at 19/C, Thakurpara Road, Naihati Urban, Naihati, North Twenty Four Parganas, West Bengal, 743165, is an entity planning to engage into the

business as a collector of household data through mobile app for Function Household Tap Connection relating to water distribution networks for Directorate of Public Health Engineering across West Bengal.

The applicant submits that the Public Health Engineering Department (PHED) was created as an independent full-fledged department in 1987. Earlier Health & family Welfare department of the State Government had a Public Health Engineering Wing. As per Rules of Business of the State Government, Public Health Engineering Department controls the Water Supply & Sanitation Budget of the State Government and undertakes programmes of implementation of water supply services mainly through Public Health Engineering Directorate under its administrative control. Therefore, main activities of PHED are now related to Rural Water Supply and Urban Water Supply in few limited areas of the State outside Kolkata Metropolitan Area (KMA), PHED also controls works of Hill Area Development so far as provision for water supply is concerned.

The main function of PHE Department within the jurisdiction of Rural Local Bodies is Supply of safe drinking water based on Ground Water / Surface Water / Sub – Surface Water / Based on other sources. Apart from rural water supply, PHE Department is also engaged in Urban Water Supply in few Municipalities, Mitigating Water Quality Related Issues, Monitoring & Surveillance of Water Quality (Chemical and Bacteriological), Creation of Sustainability Structures (Recharge of GW aquifer), Water Supply to Schools and Anganwadis, Creation of Spot Sources (Ordinary TW and Rig Bored TW), Research & Development Works in Water supply sector, Disaster management in flood, drought, earthquake etc.

As of now, PHED oversees a no. of 6,851 Piped Water Supply Schemes (hereinafter referred to as “PWSS”) in the State of West Bengal. These schemes encompass an extensive network of pipelines and other water supply assets throughout the state.

PHED has the largest Network of 219 water testing laboratories in the Country which are spread among all the districts of West Bengal. Every year more than 7 lakh samples are tested for Physical, Chemical (Arsenic, Fluoride Salinity etc.) and Bacteriological imports and immediate action is taken for remedy of any water quality related issue.

The West Bengal Public Health Engineering Department is focused on delivering safe and reliable drinking water to rural households through a comprehensive network of piped water supply schemes. This initiative is part of a larger national effort under the Jal Jeevan Mission (JJM), launched by the Central Government in 2019. The primary goal of JJM is to provide Functional Household Tap Connections (FHTCs) to every rural household ensuring access to potable water in adequate quantity and quality.

2.2 Technological Integration

To effectively manage this extensive undertaking, the department has integrated advanced technologies into its operations.

PHED has implemented a digital asset management system to oversee the extensive number of existing PWSS. This system provides access to textual, locational, and pictorial information through satellite images, enabling efficient area identification and management for informed decision-making.

Applications, encompassing both mobile and web platforms, have been integrated into various projects to facilitate efficient data entry offering the advantage of offline access, addressing connectivity challenges in rural areas. Furthermore, it enables seamless data transfer to a web server for comprehensive visualization and reporting. These reports can be analyzed via a web-based desktop interface, utilizing predetermined user matrices for enhanced clarity and insight.

The utilization of advanced GIS tools and analysis through WebGIS plays a pivotal role in the integration of technology for PHED data management. This mapping methodology serves the purpose of identifying the coverage of schemes, pinpointing areas that are yet to be covered, tracking the progress and achievements of various projects, and conducting comprehensive analyses pertaining to project monitoring across multiple dimensions.

Sensors have been installed at critical points within the water supply infrastructure, such as Water Treatment Plants, Booster Pumping Stations, and Overhead Reservoirs in some mega piped water supply schemes. These sensors continuously monitor key parameters like water levels, discharge rates, and quality metrics. The data collected is fed into a centralized Management Information System (MIS) and a Command and Control Centre, where it is analyzed for strategic planning and operational improvements. This technological approach not only ensures efficient water distribution but also helps in promptly addressing any issues that arise.

2.3 GIS Mapping

GIS (Geographic Information System) mapping is a crucial tool employed by the department. It provides a visual representation of the water supply network, including administrative boundaries, coverage areas of various Piped Water Supply Schemes (PWSS), and settlement areas. This mapping is regularly updated to reflect changes on the coverage areas and the ongoing implementation of FHTCs. It is very much useful for identifying areas that have yet to be covered by the water supply network and for planning future expansions. The department is also prioritizing "Har Ghar Jal" villages, where the task of geo-tagging assets like household tap connections and public institutions is being fast-tracked. Regular updates to the GIS maps help officials visualize the progress of each scheme, assess the distribution of tap connections, and estimate completion timelines.

2.4 Geo-Referenced Surveys

One of the primary service areas of the applicant involves conducting Geo-Referenced Surveys using mobile applications and/or instruments such as Total Station, Dumpy level, and DGPS. These instrumental surveys are carried out at locations including Water Treatment Units and Pump Houses to demarcate areas and create maps. The surveys, with or without applications, facilitate the collection of data and information on PWSS asset mapping (such as- Pump Houses, Overhead Reservoirs, Stand-alone treatment units etc.) and household surveys with locational and functional details of the tap connections. Surveys conducted with applications allow for seamless data integration into the digital Management Information System (MIS) through data synchronization. Conversely, in cases where applications are not used, locational information is manually captured and entered into the system. These surveys encompass not only point data collection but also the delineation of paths or alignments within the network system.

2.5 Data Management, Analysis and Documentation

All these operations and functions necessitate comprehensive reporting and documentation for future reference and maintenance. This is integrated with appropriate data analytical methods and representation modes that facilitate easy understanding.

The applicant humbly states and submits that although, at present, the applicant, in particular, is not engaged in any kind of supply of goods or services or both in relation to the said water distribution network for PHED, however, it is planning to engage itself into the services of collecting household data through designated mobile app for FHTC Connections across West Bengal.

2.6 THE RELEVANT PROVISION UNDER THE GST LAW:

Entry 3 of the Exemption Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 states as follows:

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
3	Chapter 99	Pure services (excluding works contract service or other composite supplies	Nil	Nil

		involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.		
--	--	---	--	--

For brevity, for any services to be exempt from the GST tax net under sl. no. 3 above, the said services must satisfy the following conditions:-

1. It must be a pure service,
2. It must not be a works contract service or other composite supply of services involving transfer of goods,
3. It must be provided to Central Government, State Government or Union territory or local authority,
4. It must be an activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution

Now, given the facts of the instant case, the applicant submits that as per the nature and scope of work discussed above, the instant supply to the various divisions of the PHED Department would be nothing but supply of services or rather composite supply of services. However, as the said composite supply of services would involve no supply of goods therefore will be as good as supply of pure services. Accordingly, from the above discussion, it is clear that the instant supply of services to the PHED department would satisfy the conditions mentioned under pt. (1) and (2) above.

Coming to the condition no. (3), of whether or not the instant supply would be provided to Central Government, State Government or Union territory or local authority, your applicant submits that since the instant PHED Department is one of the departments of the Government of West Bengal, it is undisputedly clear that condition no. 3 would be satisfied.

Lastly, before examining whether the subject activity would be covered within sl. no. 3 of the said Notification No. 12/2017 – Central Tax (Rate) dated 28.06.2017 (as amended), it is pertinent to analyse whether the aforesaid service are in relation to any function entrusted to a Panchayat under Article 243G of the Constitution or in relation to any function entrusted to a Municipality under Article 243W of the Constitution.

For this, the applicant submits that since the subject of drinking water and sanitation is specifically covered under the Eleventh Schedule of the Constitution of India, the purported activities being in relation to supply of drinking water, clearly satisfies the condition no. 4 stated above.

With this, from the above discussion, since all the four conditions are or would be evidently satisfied by the applicant, the instant services would very well be eligible to be classifiable under sl. no. 3 of the said Exemption Notification No. 12/2017 – Central Tax (Rate) dated 28.06.2017 (as amended).

2.7 On the basis of above mentioned provisions of law referred to above, it is submitted that, since the purported supply would be undertaken for PHED Department in relation to Article 243G and 243W of the Constitution of India, hence the instant supply ought to fall under Entry 3 of Exemption Notification no. 12/2017 – Central Tax (Rate) dated 28.06.2017 (as amended) and would attract nil GST.

2.8 However, if the instant supply is held to non-satisfying any of the conditions required for availing the benefit of the said Entry 3 of Exemption Notification no. 12/2017-Central Tax (Rate) dated 28.06.2017, the same should be classifiable under SAC 998314 attracting GST @ 18%.

3.Submission of the Revenue

3.1 The concerned officer from the revenue has not expressed any view on the merit of the issue raised by the applicant.

4. Observations & Findings of the Authority

4.1 We have gone through the records of the issue as well as submissions made by the authorized representatives of the applicant during personal hearing.

4.2 The applicant is stated to have been awarded contract related to water distribution networks from Public Health Engineering (in short PHE) Directorate, Government of West Bengal for its Nadia Division. The following work order is claimed to have been received by the applicant from PHE Directorate. The work order has been placed on records.

4.3 The applicant, according to the work order, shall collect field level data of Functional Household Tap Connection (in short FHTC) through mobile app or hard copy including geo-reference under Nadia Division of the PHE Directorate.

4.4 The applicant has placed the following questions before this authority:

1. Whether the potential services of collecting household data through mobile app for Function Household Tap Connection (hereinafter referred to “FHTC Connection”) provided in relation to water distribution networks be classifiable under sl. no. 3 of Notification No. 12/2017 - Central Tax (Rate) dated 28.06.2017 (as amended)?
2. In case where the answer to question No 1 is in negative, what shall be the classification and the rate of tax?

4.5 Before going into the details of the discussion, we should discuss some concepts which will act as reference in the latter part of the discussion.

Pure Service: This term has not been defined in the provisions of the GST Act. This term has reference in serial no. 3 of Notification No. 12/2017-Central Tax (Rate) Dated 28.06.2017, as amended. Pure Services exclude works contract service or other composite supplies involving supply of goods. So supply of services which does not involve any supply of goods can be regarded as pure service.

Composite Supply: Section 2(30) of the GST Act defines Composite Supply as supply made by a taxable person to a recipient consisting of two or more taxable supplies of goods or services or both, or any combination thereof, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply.

Article 243G: This Article of the Constitution of India reads as under:

Powers, authority and responsibilities of Panchayats — Subject to the provisions of this Constitution, the Legislature of a State may, by law, endow the Panchayats with such powers and authority as may be necessary to enable them to function as institutions of self-government and such law may contain provisions for the devolution of powers and responsibilities upon Panchayats at the appropriate level, subject to such conditions as may be specified therein, with respect to — (a) the preparation of plans for economic development and social justice; (b) the implementation of schemes for economic development and social justice as may be entrusted to them including those in relation to the matters listed in the Eleventh Schedule.

The Eleventh Schedule as available in the Constitution of India downloaded from the

official website of Legislative Department, Ministry of Law and Justice, Government of India (<https://legislative.gov.in>) contains the following entries in respect of Article 243G:

1. Agriculture, including agricultural extension.
2. Land improvement, implementation of land reforms, land consolidation and soil conservation.
3. Minor irrigation, water management and watershed development.
4. Animal husbandry, dairying and poultry.
5. Fisheries.
6. Social forestry and farm forestry.
7. Minor forest produce.
8. Small scale industries, including food processing industries.
9. Khadi, village and cottage industries.
10. Rural housing.
11. Drinking water.
12. Fuel and fodder.
13. Roads, culverts, bridges, ferries, waterways and other means of communication.
14. Rural electrification, including distribution of electricity.
15. Non-conventional energy sources.
16. Poverty alleviation programme.
17. Education, including primary and secondary schools.
18. Technical training and vocational education.
19. Adult and non-formal education.
20. Libraries.
21. Cultural activities.
22. Markets and fairs.
23. Health and sanitation, including hospitals, primary health centres and dispensaries.
24. Family welfare.
25. Women and child development.
26. Social welfare, including welfare of the handicapped and mentally retarded.
27. Welfare of the weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes.
28. Public distribution system.
29. Maintenance of community assets.

Article 243W: This Article of the Constitution of India reads as under:

Powers, authority and responsibilities of Municipalities, etc. — Subject to the provisions of this Constitution, the Legislature of a State may, by law, endow — (a) the Municipalities with such powers and authority as may be necessary to enable them to

function as institutions of self-government and such law may contain provisions for the devolution of powers and responsibilities upon Municipalities, subject to such conditions as may be specified therein, with respect to — (i) the preparation of plans for economic development and social justice;

(ii) the performance of functions and the implementation of schemes as may be entrusted to them including those in relation to the matters listed in the Twelfth Schedule;

(b) the Committees with such powers and authority as may be necessary to enable them to carry out the responsibilities conferred upon them including those in relation to the matters listed in the Twelfth Schedule.

The Twelfth Schedule as available in the Constitution of India downloaded from the official website of Legislative Department, Ministry of Law and Justice, Government of India (<https://legislative.gov.in>) contains the following entries in respect of Article 243W:

1. Urban planning including town planning.
2. Regulation of land-use and construction of buildings.
3. Planning for economic and social development.
4. Roads and bridges.
5. Water supply for domestic, industrial and commercial purposes.
6. Public health, sanitation conservancy and solid waste management.
7. Fire services.
8. Urban forestry, protection of the environment and promotion of ecological aspects.
9. Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.
10. Slum improvement and upgradation.
11. Urban poverty alleviation.
12. Provision of urban amenities and facilities such as parks, gardens, playgrounds.
13. Promotion of cultural, educational and aesthetic aspects.
14. Burials and burial grounds; cremations, cremation grounds; and electric crematoriums.
15. Cattle pounds; prevention of cruelty to animals.
16. Vital statistics including registration of births and deaths.
17. Public amenities including street lighting, parking lots, bus stops and public conveniences.
18. Regulation of slaughter houses and tanneries.

Jal Jeevan Mission (JJM): As per the narration provided in the official website of Department of Drinking Water & Sanitation, Ministry of Jalshakti, Government of India 'Jal Jeevan Mission, is envisioned to provide safe and adequate drinking water through individual household tap connections by 2024 to all households in rural India. The

programme will also implement source sustainability measures as mandatory elements, such as recharge and reuse through grey water management, water conservation, rain water harvesting. The Jal Jeevan Mission will be based on a community approach to water and will include extensive Information, Education and communication as a key component of the mission. The Jal Jeevan Mission will be based on a community approach to water and will include extensive Information, Education and communication as a key component of the mission. JJM looks to create a jan andolan for water, thereby making it everyone's priority'.

Jal Mitra Programme: It is a part of Nal Jal Mitra Programme (NJMP) initiated by the Central Government. To ensure the long-term sustainability of the in-village water schemes under the Jal Jeevan Mission, it is imperative to have a sufficiently large pool of skilled human resources available at the local level. The aim of the Jal Mitra Programme is to provide skill-based trainings to local persons from villages, to equip them with a comprehensive set of skills & develop "Nal Jal Mitras", so that they can function as scheme operators and are able to carry out minor repairs and maintenance, including preventive maintenance, of the piped water supply scheme(s) in their village.

4.6 The applicant has referred to Notification No. 12/2017 – Central Tax (Rate) dated 28.06.2017 as amended. The relevant portion of the notification is reproduced as under:

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
3	Chapter 99	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority or a Governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of	Nil	Nil

		the Constitution.		
--	--	-------------------	--	--

It is evident from the above table that in order to qualify for Serial no. 3 of the Notification No. 12/2017 Central Tax (Rate) dated 28.06.2017 the following three conditions are to be fulfilled simultaneously:

1. The service must be a pure service. It should not be works contract service or other composite supplies involving supply of any goods.
2. The service is to be provided to the Central or State Government or Union Territory or a local authority or a Governmental authority.
3. The service provided must be done by way of any activity in relation to any function entrusted to a Panchayat or Municipality under article 243G or 243W of the Constitution of India respectively

4.7 So far as the activities mentioned in the application for advance ruling is concerned the second and third conditions are fulfilled. The applicant provides the service to the PHE Directorate of Government of West Bengal. So the services are provided to the State Government represented by the PHE Directorate.

All the activities are in relation to supply of drinking water in various parts of West Bengal. They are also related to the supply of safe and quality drinking water. All these activities are parts of the JJM launched by the Central Government. As such, the activities are in relation to functions covered by serial no. 11 of the Eleventh Schedule to Article 243G and serial no. 5 of the Twelfth Schedule to Article 243W.

4.8 Now the only point that remains to be considered by this authority is whether the activity mentioned by the applicant qualifies for 'pure service' as mentioned in serial no. 3 of the Notification No. 12/2017 *supra*.

To answer this question we have to view the activity with reference to the related work order issued by the concerned government department and the functional details of such activities. During the course of hearing the Authorised Representative of the applicant submitted that in the original application for Advance Ruling the work had been referred to as 'potential service' since the work orders for the work had not been received at that time. Now the applicant has procured the related orders. So now the question referred to in the application is supported by work order issued by the PHE.

Directorate of Government of West Bengal.

From the details of the work order placed before us we find that the applicant, according to the work order, shall collect field level data of Functional Household Tap Connection (in short FHTC) through mobile app or hard copy including geo-reference under Nadia Division of the PHE Directorate.

The PHE Directorate of Government of West Bengal has mainly focused on delivering safe and reliable drinking water to rural households of the state through a comprehensive network of piped water supply schemes. This is a part of the larger nationwide effort under the JJM launched by the Government of India in 2019. The primary goal of JJM is to be provide Functional Household Tap Connection (FHTC) to every rural household ensuring access to adequate quantity and quality of potable water. Under this scheme the PHE Directorate has provided nearly 96.89 lakhs of FHTC as of now. The data in relation to installation of FHTC, regularity and duration of water supply, installation of Piped Water Supply Schemes (PWSS) etc. are monitored on day-to-day basis. In order to effectively manage this extensive programme the PHE Directorate has integrated advanced technologies into its operations. For this purpose the directorate has implemented digital asset management system to oversee the progress of the work undertaken by it. The utilisation of GIS tools and analysis of WebGIS data plays a crucial role in respect of data management. The work order referred to here is related to this aspect of functioning of the PHE Directorate. All these activities are related to development of software and application of certain software. There is no supply of goods in any form. The work of Collection of field-level data using mobile app does not have any scope for supply of goods.

4.9 After the detailed study of the above work order we are of the considered view that the work orders does not represent any kind of works contract or composite supplies having any supply of goods involved in them. The services can be regarded as pure services. As such, the services can be regarded as Pure Service and qualifies for exemption under serial no. 3 of Notification No. 12/2017-Central Tax (Rate) Dated 28.06.2017, as amended on the following grounds:

- i) Those are Pure Services.
- ii) No works contract service or other composite supply involving supply of any goods is related to those works.
- iii) Those pure services are provided to the Government of West Bengal represented by PHE Directorate.
- iv) The specific activity of the services is in relation to function entrusted to a panchayat under Article 243G (vide serial no. 11 of the Eleventh Schedule) or to a municipality

under Article 243W (vide serial no. 5 of the Twelfth Schedule).

In view of the foregoing, we rule as under:

RULING

1. Whether the services of collecting household data through mobile app for Function Household Tap Connection (hereinafter referred to "FHTC Connection") provided in relation to water distribution networks be classifiable under sl. no. 3 of Notification No. 12/2017 - Central Tax (Rate) dated 28.06.2017 (as amended)?

Answer: The answer is in the affirmative on the basis of facts and records placed before us.

2. In case where the answer to question No 1 is in negative, what shall be the classification and the rate of tax?

Answer: The question does not arise in view of answer to question 1.

Sd/-

Sd/-

(SHAFEEQ S.)

(JAYDIP KUMAR CHAKRABARTI)

Member

Member

West Bengal Authority for Advance Ruling

West Bengal Authority for Advance Ruling

Place: Kolkata

Date: 9th December, 2025

To,

Chhanda Bhattacharya

19/C, Thakurpara Road, Naihati, North 24 Pgs

West Bengal, Pincode-743165

Copy to:

(1) The Principal Chief Commissioner, CGST & CX, 180, Shantipally,
R.B.Connector, Kolkata-700107

(2) The Commissioner of State Tax, West Bengal, 14, Beliaghata Road, Kolkata-
Page 14 of 15

700015

- (3) The Charge Officer, Barrackpore Charge, 2/3 floor, J.L. No-26, Village-Mahishpota, P.O.-Natagarh, P.S.-Ghola, 24 Pgs(N), Pincode-700113
- (4) The Commissioner, CGST & CX, Kolkata North Commissionerate, Shantipally, R.B.Connector, Kolkata-700107
- (5) Office Copy