

THE 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	Om Jai Balajee Construction Private Limited
Address	Unit No. 314, Siddha Weston, No. 9, Weston Street, Kolkata-700013
GSTIN	19AACCD2598M1Z2
Case Number	WBAAR 23 of 2025-26
ARN	AD190925017888A
Date of application	October 09, 2025
Jurisdictional Authority (State)	Bowbazar Charge
Jurisdictional Authority (Central)	BBD Bag II Division, Kolkata North Commissionerate
Order number and date	28/WBAAR/2025-26 dated 13.02.2026
Applicant's representative heard	Mr. Y. Sreenivasa Reddy, LLB

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 presently into construction business undertaking construction of buildings in and around Kolkata. The applicant intends to enter into tobacco business of purchase and sale of tobacco leaves as the construction business is not remunerative with too much competition and regular slump in the business. The applicant wishes to purchase tobacco leaves from farmers who grow them in their fields and sell the same as received from farmers to other dealers. Tobacco is one of the major commercial crops grown in Northern part of West Bengal and other parts of India as well. However, before entering into this activity, he wishes to get clarification with respect to the applicable rates on the tobacco leaves proposed to be traded by him.

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:

(i) What is the applicable rate of GST on tobacco leaves sold to the other dealers, by the applicant trader as they were purchased from farmers after sun curing in the fields, without undertaking any processing except the storage/ stocking of the leaves?

(ii) What is the applicable rate of GST if the applicant segregates the tobacco into grades depending upon their size (width), colour /shade, length, texture of the leaf etc., and sells such graded tobacco leaf?

(iii) What will be the applicable rate of GST if the tobacco leaves are sold to other dealers after removing the butts to avoid damage to leaves during transportation etc.?

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

1.5 The applicant states that the questions raised 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 Tobacco is an agricultural produce with leaf being the prominent and useful part used for the purposes of smoking or chewing or snuff. There are various crop varieties of tobacco depending on the type of soil, breed, and manner of cultivation. In South India, Andhra Pradesh and Karnataka are the major producers of Virginia Tobacco which is majorly used for manufacture of cigarettes. The tobacco cultivated in West Bengal is not used for cigarette making but mainly used for making khaini, chewing tobacco, and hookah, is of lower quality when compared to Virginia Tobacco.

2.2 In various districts of West Bengal including Cooch Behar district, many small and marginal farmers cultivate tobacco in their landholdings which are very small in sizes, in many cases less than one acre. The variety of tobacco being cultivated herein grows up to 2-3 feet with a crop duration of 3-4 months. After this duration, these farmers pluck leaves from the plants. These leaves which are green in colour are very tender, delicate and very high in moisture and cannot be sold in this form and cannot even be transported as they will be stuck to each other. Therefore, these farmers after plucking the leaves spread these leaves in their fields for drying with the sun rays. This drying activity undertaken by the farmers is called sun curing.

2.3 Once these leaves are cured and are capable of moving to market, the farmers either sell them to the dealers who collect them for further sale to the other big traders or take them in small quantities as available on any day to the tobacco market located in West Bengal State Agricultural Marketing Board areas and direct sale from their houses also. The farmers earn small amount to meet ends of the day or a week by selling the tobacco leaves they bought from their fields.

2.4 The applicant intends to purchase the tobacco either directly at the fields or from the marketplaces will not undertake any process other than piling up the leaves till they get orders from the ultimate users or from other traders. These traders sell the leaves purchased from the farmers as such and no activity is undertaken on these leaves, and no chemicals are added to change their character. Only activity that is undertaken by these traders who stockpile the tobacco leaves purchased from the farmers is to change the position of the layers of the leaves to avoid formation of fungus due to long storage time and also to avoid temperature built up in the bales/heaps.

2.5 Some traders sell the tobacco leaves purchased from the farmers may have different sizes and colours and quality due to soil difference and manual differences, after grading them depending on their size (width), length, colour or shade and other physical parameters of the leaf.

The other activities the traders of leaves undertake are as follows:

- (a) Butting: The tobacco leaf when plucked from the plant will have a rough edge on the side attached to the plant. Such rough edges may damage other leaves or make packing difficult. Therefore, the edge of the tobacco leaf, which is called butt of the leaf, is removed by manually chopping them off. This will not alter any other character of the leaves. Butting is a very rare and occasional requirement of the buyer and only 2 to 3% of the total tobacco leaves is ordered for butting.
- (b) Bundling: Some buyers make request for supply of leaves by bundling two or more leaves based on size or colour.
- (c) Grading: The tobacco leaves purchased from various farmers may have different sizes and colours. Therefore, sometime, the buyers ask the dealers to supply only particular grade i.e., colour or size. In such case, leaves are bundled based on the colour or size.

2.6 These activities are manually carried out by unskilled labour, who open the bale and physically separate tobacco leaves to grade them in the categories stated above. The graded tobacco leaves are packed again into bales and wrapped in old gunny bags - plastics for onward supply to other tobacco dealers or end users.

2.7 Until the enactment of GST Act w.e.f. 01.07.2017, the products of tobacco leaves were not under the tax net both under the VAT laws and under Central Excise laws. Even the service of threshing and re-drying of tobacco leaves after purchase from farmers or even from auction platforms in the case of Virginia Tobacco was held to be not taxable from Service Tax by the Hon'ble CESTAT, Hyderabad vide Final Order No. A/30302-30350/2017 dt.22.8.2017 holding that threshing and re-drying is an intermediate production process as job work in relation to agriculture and hence exempt from Service Tax. The Special Leave petitions filed by the department against the Final Order of the Hon'ble Tribunal were dismissed by the Hon'ble Apex Court on merits.

2.8 After the introduction of GST, Tobacco is brought under the taxability from the stage of tobacco leaves itself. The applicable tax rates of tobacco are covered under two heads under the tariff which are as under vide Notification No. 9/2025 Central Tax (Rate) dt 17.09.2025 both having the same HSN Code of 2401, as follows:

Sl. No	Schedule	HSN	Product Description	Rate of OST
1	Schedule-I: Sl. No. 162	2401	Tobacco Leaves	CGST 2.5% i.e., total GST % = 5%
2	Schedule-VII: Sl. No.2	2401	Unmanufactured Tobacco; tobacco refuse (other than tobacco leaves)	COST 14 % i.e., total GST = 28%

2.9 It is clear from the above that tobacco leaves attract 5% and only and other unmanufactured tobacco other than tobacco leaves attract OST of 28%. Notification No.4/2017-Central Tax (Rate) dt.28.06.2017 specifies that tobacco leaves when purchased from an agriculturist attract OST at 5% under reverse charge and if the purchase or sale is not from an agriculturist, then forward charge applies at the same rate of 5% GST.

2.10 A clarification issued in Circular No.332/2/2017-TRU dt.27.12.2017 by the Tax Research Unit of CBIC in this regard is as follows:

"Q. 42. Tobacco leaves falling under heading 2401 attracts 5% GST on reverse charge basis in respect of supply by an agriculturist. What is the meaning of Tobacco leaves?"

Reply: For GST Rate 5%, tobacco leaves means, leaves of tobacco as such or broken tobacco leaves or tobacco leaves stems".

2.11 The traders in West Bengal State area are purchasing tobacco leaves from farmers and discharging OST at 5% under reverse charge as per the above notification and are selling the same as they are after storing till, they get clients and to pile up sufficient stock by paying 5% under forward charge as per Notification No. 9/2025 Central Tax (Rate) dt 17.09.2025. However, the applicant had come to know that some people are misinterpreting the above clarification and stating that only leaves sold in the same form as plucked attract GST of 5% and subsequent sale attracts OST rate of 5%. This interpretation appears to be wrong since these traders sell the tobacco leaves as purchased from the farmers which necessarily has to sell them after doing sun curing and there is no change in the characteristics of the leaves sold by the farmers to the traders and by traders to the end users except change in the colour and reduction in moisture which naturally occur without any process undertaken by the farmers due to storage of the leaves.

2.12 The applicant accordingly opines that the GST rate of 2.5% is applicable to the tobacco leaves sold by the traders as purchased from the farmers or after doing the above manual activities of butting, grading or bundling.

2.13 Tobacco leaves were not leviable to tax/duty under VAT and Central Excise laws prior to introduction of GST. Tobacco leaves or even the threshed tobacco or broken leaves were

treated as agricultural produce under these laws. When demand of service tax was raised on the process of threshing and re-drying undertaken on the tobacco leaves purchased from auction platforms in some parts of India, the Hon'ble Customs, Central Excise and Service Tax Appellate Tribunal, Hyderabad set aside the demands holding that the process of threshing and re-drying are not taxable as it is an intermediate production process carried out in relation to agriculture and thus, exempt from service tax. The appeals filed by the Revenue before the Hon'ble Supreme Court were dismissed by the Apex Court on merits.

2.14 After the introduction of GST, the commodity of tobacco is brought under the taxability from the stage of tobacco leaves itself. The applicable rates of GST on tobacco leaves and unmanufactured tobacco, after then tobacco leaves are covered under two heads under the Tariff in Notification No. 9/2025 Central Tax (Rate) dt. 17.09.2025 under the same HSN Code of 2401 as follows:

Schedule	HSN	Product Description	Rate of GST
Schedule-I: SL No. 162	2401	Tobacco Leaves	CGST 2.5% i.e., total GST % = 5%
Schedule-VII Sl. No. 2	2401	Unmanufactured Tobacco; tobacco refuse (other than tobacco leaves)	CGST 14 % i.e., total GST = 28%

2.15 It is clear from the above the tobacco leaves attract 5% and only unmanufactured tobacco (other than tobacco leaves) attract GST 28%. Notification No.4/2017-Central Tax (Rate) dt.28.06.2017 specifies that tobacco leaves when purchased from an agriculturist attract GST at 5% under reverse charge and if the purchase or sale is not from an agriculturist, then forward charge applies at the same rate of 5% GST.

2.16 The Tax Research Unit of CBIC in its Circular No.332/2/2017-TRU dt. 27.12.2017 clarified as under:

"Q. 42. Tobacco leaves falling under heading 2401 attracts 5% GST on reverse charge basis in respect of supply by an agriculturist. What is the meaning of Tobacco leaves?"

Reply: For GST Rate 5%, tobacco leaves means, leaves of tobacco as such or broken tobacco leaves or tobacco leaves stems".

2.17 As submitted in this Application, the tobacco leaves are purchased from the farmers who sell the leaves after curing by spreading them in the fields and in few cases by hanging

them to sticks and then sold in the same leaves after storing for certain time till they get clients or till they get sufficient quantity to lift. With the above entries in the tariff and also the clarification of CBIC, it is clear that tobacco leaves trading attracts GST rate of 5% only if they remain to be tobacco leaves without changing their nature.

2.18 Tobacco being an agricultural plant and leaves being the prominent utility, plucking of the tobacco is the first and foremost step at the farm level. These leaves as plucked from plants are green colour and are very tender, delicate and very high in moisture. At this stage, they will get damaged and rotten within few days of time unless properly dried immediately, as any other agricultural commodity in the form of leaves will require. Hence, they are necessarily cured (technical name for drying) by the agriculturist/ farmers himself in various ways viz., Sun curing, Air curing, Flue Curing, Fire curing etc., whereby the leaves are dried and the moisture levels are reduced to make them fit for primary marketability by the farmer. It is pertinent to note here that the entire tobacco brought for the primary market is after curing by the farmers. It is needless to say that the green tender leaves as plucked from the plant will never be marketed anywhere in the world.

2.19 As per the GST Tariff both Tobacco Leaves and Unmanufactured tobacco (other than tobacco leaves) fall under the same HSN 2401, and the words are not defined specifically in the said notification. As per explanatory notes to HSN 2401 'Unmanufactured Tobacco' is defined and the same is reproduced below.

2401- Unmanufactured tobacco; tobacco refuse:

2401.10- Tobacco, not stemmed/stripped

2401.20- Tobacco, partly or wholly stemmed/stripped

2401.30- Tobacco refuse

This heading covers:

- (1) Unmanufactured tobacco in the form of whole plants or leaves in the natural state or as cured or fermented leaves, whole or stemmed/stripped, trimmed or untrimmed, broken or cut (including pieces cut to shape, but not tobacco ready for smoking)

Tobacco leaves, blended, stemmed/stripped and cased (sauced or liquored) with a liquid of appropriate composition mainly in order to prevent mould and drying and also to preserve the flavour are also covered in this heading.

2.20 It is thus clear that leaves attract 5% of GST only. In common parlance, tobacco leaves mean only cured tobacco because it is impossible to undertake any commercial activity on green tobacco as plucked from the crop. From the stage of cured tobacco, the common understanding of the term 'tobacco leaves' stretches up to the stage of threshed and re-dried tobacco. The main characteristics of tobacco leaf viz., Nicotine and sugars will remain unaltered by the process of curing/drying.

2.21 However, it appears that clarification dt.27.12.2017 issued by TRU, CBIC with regard to applicability of GST under reverse charge from the farmers is being misinterpreted by certain sections to mean that only the green leaves plucked from the plant are eligible for the concessional rate of GST of 5% and all other leaves attract GST of 28%. This is incorrect understanding of the facts and the technical aspects of the agricultural product of tobacco leaves. When this issue arose in certain parts of India, the concerned parties approached the Hon'ble Advance Ruling Authorities of respective states, and these authorities clearly held that this interpretation is wrong. These rulings have also interpreted the said circular in all the rulings given by Andhra Pradesh State Authority is as follows:

As observed from the facts, i.e., process of tobacco, from the field to final product, the green leaves undergo curing process, and become eligible commercial commodity, for which the transaction takes place in between the farmer and the trader on the auction platform.

Further, as per the clarification issued by The Department TRU (Tax Research Unit) vide circular F.No.322/2/2017/Dec.2017, "Tobacco Leaves" means leaves of tobacco as such or "broken leaves" "Tobacco Leaves stems". It clearly expresses that the leaves as long as they do not lose their basic character as 'leaves', shall be considered as tobacco leaves only. If the leaves are bundled and the same are sold to others, they attract the same rate as well, as the leaves remain the same without losing their form or shape. But if the leaves are stripped and sold to others, they attract higher Rate of Tax i.e., 28 %, as stripping is nothing but removal of mid rib from the leaves, which is threshing activity conducted manually.

2.22 Numerous rulings were issued by the Advance Ruling Authorities of various states wherein the questions are answered as follows:

(a) *What is the rate of GST applicable on tobacco leaves procured at tobacco auction platforms or directly from farmers, which are cured and dried by farmers themselves?*

The GST Rate of tax for the tobacco leaves procured at tobacco auction platforms or directly from farmers, which are cured and dried by farmers themselves is 5% as per the notification 4/2017-Central Tax (Rate), under 'Reverse charge'

(b) *What will be the applicable rate of tax if the applicant purchases tobacco leaves from other dealers who have purchased them from farmers, for the purpose of trading?*

- *5% (2.5% SGST + 2.5%CGST) as per Sf.No. 109 of schedule 1 Notification No.1/2017-Central Tax (Rate) dated 28.06.2017.*

(c) *What will be the applicable rate of tax if the applicant segregates the tobacco into grades depending upon their size (width), colour /shade, length, texture of the leaf etc., and sells such graded tobacco leaf?*

- *5% (2.5% SGST + 2.5%CGST) as per Sl.No.109 of schedule 1 Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017.*

(d) *What will be the applicable rate of tax if the tobacco leaves are butted and sold to other dealers?*

- *5% (2.5% SGST + 2.5%CGST) as per Sl.No.109 of schedule 1 Notification No.1/2017-Central Tax (Rate) dated 28.06.2017.*

(e) *What is the applicable rate of tax if the applicant gets the tobacco leaves re-dried without getting them threshed?*

- *5% (2.5% SGST + 2.5%CGST) as per Sl.No.109 of schedule 1 Notification No.1/2017-Central Tax (Rate) dated 28.06.2017.*

2.23 The above ruling is issued or considered by advance ruling authorities of various states and the citations of the decisions are given below:

- (a) IN RE: Jayalakshmi Tobacco Company reported 2018 (11) TMI 399 - Authority for Advance Ruling, Andhra Pradesh

- (b) IN RE: Pragathi Enterprises reported in 2018 (11) TMI 449 - Authority for Advance Ruling, Andhra Pradesh
- (c) IN RE: Suresh. G. *Mis.* Govind traders reported in 2019 (4) TMI 74 - Authority for Advance Ruling, Kerala
- (d) IN RE: *M/S.* Morigeri Traders reported in 2019 (10) TMI 615 - Authority for Advance Ruling, Kamataka
- (e) IN RE: *Mis.* Maddi Lakshmaiah and Company Private Limited reported in 2019 (11) TMI 1253 - Authority for Advance Ruling, Andhra Pradesh
- (f) IN RE: *M/S.* VST Industries Limited reported in 2019 (11) TMI 1254 -Authority for Advance Ruling, Andhra Pradesh
- (g) IN RE: *M/S.* K.S Subbaih Pillai & Co. (India) Private Limited 2019 (11) TMI 1316 - Authority
- (h) for Advance Ruling, Andhra Pradesh
- (i) IN RE: *M/S.* Michailides ML Oriental Tobacco Private Limited 2019 (11) TMI 1317 - Authority for Advance Ruling, Andhra Pradesh
- (j) IN RE: *M/S.* Polisetty Somasundaram 2019 (11) TMI 1318 - Authority for Advance Ruling, Andhra Pradesh
- (k) IN RE: *M/S.* Polisetty Somasundaram Tobacco Threshers Private Limited 2019 (11) TMI 1319 - Authority for Advance Ruling, Andhra Pradesh
- (l) IN RE: *M/S.* ML Exports 2019 (11) TMI 1320 - Authority for Advance Ruling, Andhra Pradesh
- (m) IN RE: *M/S.* M.L. Agro Products Private Limited 2019 (11) TMI 1321 -Authority for Advance Ruling, Andhra Pradesh
- (n) IN RE: *M/S.* M.L. Tobacco Developers Private Limited 2019 (11) TMI 1322 - Authority for Advance Ruling, Andhra Pradesh
- (o) IN RE: *M/S.* Alliance One Industries India Private Limited 2019 (11) TMI 1324 -
- (p) Authority for Advance Ruling, Andhra Pradesh
- (q) IN RE: *M/S.* Deccan Tobacco Company 2020 (7) TMI 376 - Authority for Advance Ruling, Andhra Pradesh

2.24 With the numerous rulings of three different state authorities, it is clear that cured leaves are none but leaves dried to make them suitable for packing before sale and cannot be treated as different to the tobacco leaves misinterpreting the above circular.

2.25 Though the issue is clear and the legal position as per the above discussions and rulings of the advance ruling authorities of three states, the tobacco leaves purchased from the farmers on payment of GST of 5% under reverse charge remain to be tobacco leaves only when they are sold by the traders to other traders or clients and therefore, attract GST of 5% only, the following further submissions are made explaining how the government organisations have treated the tobacco operations.

- The main characteristics of tobacco leaf viz., Nicotine and Sugars will remain unaltered by the process of curing/ drying.
- In the case of Sterling Foods vs. The State of Kamataka and Another reported in 1986 (63) STC 239, the Hon'ble Supreme Court held that processed or frozen shrimps, prawns and lobsters are commercially regarded the same commodity as raw shrimps, prawns and lobsters. When raw shrimps, prawns and lobsters are subjected to the process of cutting of heads and tails, peeling, deveining, cleaning and freezing, they do not cease to be shrimps, prawns and lobsters and become another distinct commodity. They are in common parlance known as shrimps, prawns and lobsters.
- There are many other agricultural commodities, whose principal utility is also in the form of leaves. To cite a few, Tendu leaves, Bidi Leaves, Biryani Leaves etc., All these products of leaves are also dried to meet their intended usage and without drying there is no way that these products can be used or even preserved. Thus, depending upon the intrinsic nature of the product, drying will become an essential and inevitable process without which the product itself cannot exist. However, the same logic cannot be applied if there is any specific qualifying adjective deployed by the Tariff itself to define the product or its taxability, which is not the case with Tobacco Leaves.

2.26 The applicable rates of GST for goods were mentioned in Notification No. 9/2025 CT ibid. It is not mentioned as to who shall be supplier and who shall be recipient. While Notification No.4/2017-CGST (Rate) dt.28.06.2017 notifies the cases where Reverse Charge Mechanism shall be applied, it is silent as to the rate. Thus, as long as the product remains the same, it does not matter whether the same is procured from an agriculturist or an

unregistered dealer, or registered dealer. The application of RCM is only to prescribe as to who shall pay the tax and it had no bearing on the applicability of the rate of GST.

- It is a cardinal principle that Court cannot read anything unwritten into a statutory provision which is plain and unambiguous. In the case of *Trutuf Safety Glass Industries vs. Commissioner of Sales Tax, UP 2007 (215) ELI 14 (SC)*) it is held, inter alia, that:

"The language employed in a statute is the determinative factor of legislative intent. It is settled law that no one, except the Government has authority to insert into or delete from any words in the Notifications issued".

2.27 Thus, when the words tobacco leaves are used without any qualifying adjectives, it can only mean that tobacco leaves in a widest possible import. Had the legislature intended it to qualify the same, it could have employed specified words to that effect, as can be found from the same notification, in many other instances. To cite a few.

Fish	Taxable fish: 3. 0305 Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets fish, fit for human consumption Sch.I-2.5%	Exempt fish: 19. 0305 Live fish 20. 0302 Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304 21. 0304 Fish fillets and other fish meat (whether or not minced), fresh or chilled.
Tea leaves	Taxable tea leaves '36. 0902 Tea whether or not flavoured [other than unprocessed green leaves of tea]-2.5% Schl'	Exempt tea leaves '61.0902 Unprocessed green leaves of tea'
Nuts	Taxable nuts: 28. 0802 Dried areca nuts, whether or not shelled or peeled 29.0802 Dried chestnuts(singhada),	Exempt Nuts '49. 0802 Other nuts, other nuts, fresh such as almonds, hazelnuts or filberts (Coryius spp), walnuts, Chestnuts(Castanea spp),

	whether or not shelled or peeled Schedule I-2.5% 62. 11090000 Wheat gluten, whether or not dried- Schedule I-2.5%(gluten means proteins contained in wheat)	Pistachios, Macadamia nuts, Kola nuts (Cola spp), Areca nuts, fresh, whether or not shelled or peeled'
Dates	Taxable dates:- 16. 0804 Dates, figes, pineapples, avocados, guavas, mangoes and mangoes teens, dried- Schedule II-6%	Exempt dates:- 51 0804 Dates, figes, pineapples, avocados, guavas, mangoes and mangoes teens, fresh

2.28 Government thus made its intention unambiguously clear that wherever it intended to levy tax or exempt dried and processed goods by those specific words. Thus, while Entry No.1 09 mentions in simple terms 'Tobacco leaves', it can by no stretch of imagination be interpreted as to mean only green leaves or 'other than dried leaves.

2.29 From the wordings of the Notification No 9/2025 Central Tax (Rate) dt. 17.09.2025, it is clear that the intention of the legislature is to tax 'tobacco leaves' at a concession rate of 5% and the 'Unmanufactured Tobacco (other than tobacco leaves)' at 28%. Any circular or clarification or notification or circular that intends to give concession shall be interpreted in a free and unrestricted manner. In Gujarat Vs Reliance Petroleum Ltd 2008 (227) ELT 3 SC, the Hon'ble Apex Court has held that an exemption notification should be read literally and to be construed liberally. As held by the Hon'ble Supreme Court in the case of Commissioner of Customs (Prev), Amritsar vs. Malwa Industries Ltd 2009 (235) ELT 214 (SC), exemption notification cannot be unduly stretched to produce unintended results in derogation of the plain language employed therein. Thus, when the words employed in the legislature are simple, plain and unambiguous there is no reason to qualify or restrict by addition or deletion of any other words.

2.30 In view of all the above, the applicant is of the view that the following tobacco leaves, the applicant intent to deals with, will fall under the description 'Tobacco Leaves' mentioned in the exemption notification only and the applicable rate is 5% only:

- (a) Tobacco leaves in procured from farmers directly duly cured by the farmers.

- (b) Tobacco leaves traded between dealers of tobacco without rendering any further processes, whatsoever, except stocking, baling etc., to make it saleable.
- (c) Tobacco leaves that are subjected to minimum manual process like grading, butting, or bundling, where no physical or chemical changes happen to the leaves except natural change in the colour and moisture due to storage.

2.31 The applicant reiterates that the facts and legal position in his case remains to be same as those in the above rulings wherein identical issues are dealt with and ruling is given by this Hon'ble Authority, and his case is on more better footing.

3.Submission of the Revenue

3.1 The Revenue has given submission by referring to a recent judgment passed by the Hon'ble Gujarat High Court in the case of Patel Products vs. Union of India. The SGST authority states that the Hon'ble Gujarat High Court has observed in the referred case that the process adopted by the petitioner, including drying, cleaning, sieving, sizing, and cutting of tobacco leaves amounted to 'production' under Section 3(p) of COPTA, 2003, which includes packing and repacking of tobacco products. Consequently, the petitioner's product would attract GST at 28%, Compensation Cess at 160%, Excise Duty at 0.5%, and National Calamity Contingency Duty at 25%. The authority is of the opinion that the ratio of the judgment will be applied in the present case as it involves drying, cleaning, sizing, and cutting of tobacco leaves.

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 representative of the applicant during personal hearing. We have also considered the view given by the Revenue.

4.2 As per the statement of facts furnished, the applicant is registered under the GST and is engaged in the business of construction of buildings. The applicant intends to enter into the business of purchase and sale of tobacco. Tobacco leaves will be purchased from the farmers who grow them in their fields and will be sold to others in the same form.

The applicant intends to purchase tobacco leaves either directly at the field from the farmers or from the marketplace. He will not undertake any kind of processing of the leaves except piling up the same till he gets orders from ultimate users or other traders.

Under this circumstance the applicant has raised the following questions:

1. What is the applicable rate of GST on tobacco leaves sold to other traders by the applicant as they are purchased from farmers after sun curing in the fields, without undertaking any processing except the storage or stocking of the leaves?
2. What is the applicable rate of GST if the applicant segregates the tobacco into grades depending on their size (width), colour/ shade, length, texture of the leaf etc. and sells such graded tobacco leaf?
3. What will be the applicable rate of GST if the tobacco leaves sold to other traders after removing butts to avoid damage to leaves during transportation?

4.3 The applicant submits that under the Goods and Services Tax (GST) regime tobacco has been brought under the taxability from the stage of tobacco leaves. Tobacco being an agricultural plant and leaves of being prominent utility, plucking of tobacco leaves is the first and foremost step at the farm level. The plucked leaves are green in colour and very tender and high in moisture. They require curing (or drying) by the farmer himself. This is done in various ways like sun curing, air curing, flue curing, fire curing etc. By this process the leaves are dried and moisture level is reduced to make them fit for primary marketability. According to the applicant, it is impossible to undertake any commercial activity on green tobacco leaves as plucked from the plant. So in common parlance tobacco leaves mean only cured ones and it stretches up to the stage of threshed and re-dried tobacco leaves. The applicant has stressed the point that green tender tobacco leaves as plucked from the plant can never be marketed by the farmers anywhere in the world.

The applicant refers to Entry no. 162 of Schedule I of Notification no. 1/2017- Central Tax (Rate) Dated 28.06.2017, as amended and opines that tobacco leaves as dealt in by the applicant will be taxed @ 2.5% CGST + 2.5% SGST. Referring to the provisions of Notification no. 4/2017- Central Tax (Rate) Dated 28.06.2017, the applicant points out that tax is payable at the above rate under reverse charge when tobacco leaves are purchased from an agriculturist.

The applicant has drawn our attention to the rulings given by the different Authorities for Advance Ruling in different states. He has referred to the rulings of Kerala AAR in case of Suresh. G. M/S Govind Traders and Andhra Pradesh AAR in case of M/S VST Industries Limited.

In the first case, the Kerala AAR has given the ruling that sun cured tobacco leaves, called as 'kannipukayila' in Malayalam, is nothing but tobacco leaves and as such, it is taxable under Schedule I vide entry no. 162. In the later case the Andhra Pradesh AAR has held that tobacco leaves before being threshed will be considered as tobacco leaves and will come under entry no. 162 of Schedule I.

4.4 In order to understand the issue in our hand we have to discuss the stages that tobacco leaves undergo after being plucked from the plant.

Harvesting of tobacco leaves begins when leaves turn yellow and become soft, indicating maturity. Tobacco leaves are harvested using two main methods:

- 1) Priming: Here individual leaves are picked as they mature from the bottom up, and
- 2) Whole plant cutting: Here the entire stalk is cut at once.

Priming is used for cigarette and wrapper tobaccos, allowing for selective harvesting of ripe leaves. The whole plant method is for cigar and chewing tobaccos, with leaves removed after the plant is dried. After being harvested the leaves are now prepared for curing process.

4.5 Curing is a controlled drying process of harvested tobacco leaves to develop desired aroma, flavour, and colour through physical and chemical changes, involving four main stages: wilting, yellowing, colouring, and drying.

The initial drying of the leaves to make them pliable is known as wilting. Yellowing is the stage when the leaf turns from green to yellow, the chlorophyll being broken down. Now the leaf undergoes the stage of colouring where the characteristic colour of tobacco begins to develop. Then the final stage known as drying begins where moisture is removed from the leaf and the stage is considered complete when the midrib of the leaf is dry.

There are four common methods of curing of tobacco leaves.

Flue-curing:

This method involves drying leaves in enclosed barns with heated air forced through pipes or flues. It is a week-long process that results in a bright, golden tobacco leaf with high sugar and nicotine content, ideal for cigarettes.

Air-curing:

Tobacco leaves are hung in well-ventilated barns to dry for several weeks. This low-sugar, high-nicotine process is used for cigar tobaccos, developing a light, mild flavour.

Fire-curing:

After initial hanging, wood fires are lit inside the curing barn, allowing the smoke to impart a distinctive creosote aroma into the leaves. The method is used for pipe, chewing tobacco and snuff and can take several weeks.

Sun-curing:

In this method the leaves are dried outdoors in the sun. This method is used in the Mediterranean region for oriental tobacco, which is low in sugar and nicotine.

4.6 Now the cured leaves are graded. Tobacco leaf grading is a process based on several factors, including position of the leaf on the plant and its colour, size, texture, maturity, and blemish. Leaves are sorted into grades using these characteristics to ensure quality and consistency for manufacturing and sale. Traditionally this is done by a person's visual and physical assessment of each leaf based on the criteria above.

Sometimes cured tobacco leaves undergo the process of butting depending on the choice of the buyer. "Butting" of tobacco leaves refers to the manual or machine-assisted process of removing the tough, stem-like edge (or butt) of the tobacco leaf to leave only the pliable lamina or leaf blade. This is usually done for saving other leaves from damage and for convenience of packing.

4.7 Then starts the process of bundling. Bundling is a key step in tobacco leaf processing, where cured or fermented leaves are tied together for transport, storage, and aging. The process varies depending on the type of tobacco and the final product, such as cigars, cigarettes, or pipe tobacco. The specific techniques and bundling sizes are refined to ensure that the leaves maintain their quality and flavour throughout later processing stages. However, in fire-curing and air-curing process bundling is done before such processes.

In bundling process 15 to 30 leaves are stacked neatly with their tips facing the same direction. A single leaf is then wrapped securely around the butts (the stem end) to hold the bundle together. This consolidates the leaves, making them easier to handle and protecting them from damage during transportation and further processing.

Usually the tobacco leaves undergo the process up to bundling in the hands of the farmers who get the bundled tobacco leaves ready for sale to market.

Right from the process of curing to bundling the fundamental nature of leaves as such does not undergo any change.

4.8 The process of stripping or stemming now starts. In this process the mid rib of the cured leaf is removed. The cured lamina is separated for further processing. It may be done by hand. However, machines have been developed that use a series of pulleys, rollers, and belts to automatically strip and grade tobacco leaves.

The mixture of lamina and stems then goes through threshing machines with blades and

drums that tear the lamina away from the stems and breaks the lamina into smaller pieces. Subsequently, pneumatic separators and classifiers sort the materials by weight, sending the light lamina to the next stage while returning any un-threshed leaf or heavy lamina back to the threshers for further processing.

It is to be noted that at this stage of stripping or stemming the tobacco leaf loses its character of a leaf as such. The two sides of the lamina of tobacco leaf get separated in this process of stripping or stemming. In the process of threshing tobacco leaves are further broken into smaller pieces.

As the subject matters of the application for Advance Ruling are related to tobacco leaves only, we are not inclined to discuss the further processes for manufacture of tobacco from tobacco leaves.

4.9 As a common practice of tobacco market the farmers harvest the tobacco leaves, cure them and bring them to the local market after grading and bundling the leaves. The bundled tobacco leaves are taken to a market, where it is displayed in baskets. Farmers wait for government graders or buyers to assess their tobacco and place bids. Sometimes the farmers may also sell their cured and graded leaves directly to buyers, such as through a contract system with tobacco companies. Since green tobacco leaves contain huge amount of moisture, it is normal practice among the farmers to cure them first and then bring them to the local market after grading and bundling and butting (if required) of the leaves. It is those cured and bundled leaves that are sold as tobacco leaves in the market.

4.10 The Revenue has expressed the view that the ratio of the judgment of the Gujarat High Court in the case of Patel Products vs. Union of India can be applied to the present case. The Revenue is of the opinion that the applicant's case involves drying, cleaning, sizing, and cutting of tobacco leaves and as such it is to be considered as manufactured tobacco and should be taxed accordingly.

In our view the ratio of the referred case is not applicable to the case in our hand. The factual matrix is not the same. The issue placed before the Hon'ble Gujarat High Court as mentioned in the judgment was 'classification as to whether non-fermented non-liquored

crushed tobacco leaves packed in small retail pouches as “chewing tobacco” should be classified under Customs Tariff heading No. 2401 “unmanufactured tobacco; Tobacco refuse” or Customs Tariff No. 24039910 “chewing tobacco” attracting different rates of duty under the provisions of GST Act, 2017’.

The factual matrix of the referred case is that the petitioner receives dried cut tobacco leaves in jute gunny bags from their suppliers, who classify the goods under CTH 2401 as “unmanufactured tobacco” and charge GST at 28%. It is the case of the petitioner that the only process undertaken by the petitioner is unpacking of gunny bags and repacking of tobacco in retail pouches and no ingredient or any flavour is added while retail packing.

In the present application for Advance Ruling there is no reference to cut tobacco leaves. The tobacco leaves referred to in the application are cured or graded or butted. In none of the situations the tobacco leaves are cut. If the tobacco leaves are cut they cease to be leaves. We are of the opinion that the citation of the Revenue is not properly placed and we are not inclined to accept the view given by the Revenue.

4.11 Since the rate of tax of goods under GST regime has reference to the HSN code of the corresponding entries of the Customs Tariff Act, 1975 we should look at and understand the matter with reference to the related entries of both the GST Act and the Customs Tariff Act, 1975 simultaneously.

The GST Act has reference to tobacco or tobacco products in Schedule I,II and in Schedule III of Notification no. 1/2017- Central Tax (Rate) Dated 28.06.2017, as amended by Notification no. 9/2025 – Central Tax (Rate) Dated 19.09.2025 and further amended by Notification no. 19/2025 - Central Tax (Rate) Dated 31.12.2025. The relevant entries are as under:

Schedule	Sl. No.	Chapter/Heading/ Sub-heading/Tariff item	Description of Goods
I	162.	2401	Tobacco leaves
II	4A.	2403 19 21, 2403 196 29	Biris
III	15.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]
III	16.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
III	17.	2403 (Other than 2403 19 21, 2403 19 29)	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences (other than biris)
III	18.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion

III	19.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion
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The relevant entries in the Customs Tariff Act, 1975 are as under:

2401 UNMANUFACTURED TOBACCO; TOBACCO REFUSE

- 2401 10 - *Tobacco, not stemmed or stripped :*
- 2401 10 10 --- Flue cured virginia tobacco
- 2401 10 20 --- Sun cured country (natu) tobacco
- 2401 10 30 --- Sun cured virginia tobacco
- 2401 10 40 --- Burley tobacco
- 2401 10 50 --- Tobacco for manufacture of biris, not stemmed
- 2401 10 60 --- Tobacco for manufacture of chewing tobacco
- 2401 10 70 --- Tobacco for manufacture of cigar and cheroot
- 2401 10 80 --- Tobacco for manufacture of hookah tobacco
- 2401 10 90 --- Other
- 2401 20 - *Tobacco, partly or wholly stemmed or stripped :*
- 2401 20 10 --- *Flue cured virginia tobacco*
- 2401 20 20 --- *Sun cured country (natu) tobacco*
- 2401 20 30 --- *Sun cured virginia tobacco*
- 2401 20 40 --- *Burley tobacco*
- 2401 20 50 --- *Tobacco for manufacture of biris*
- 2401 20 60 --- *Tobacco for manufacture of*
- chewing tobacco*
- 2401 20 70 --- *Tobacco for manufacture of cigar and cheroot*
- 2401 20 80 --- *Tobacco for manufacture of hookah tobacco*
- 2401 20 90 --- *Other*
- 2401 30 00 - *Tobacco refuse*
- 2402 *Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes*
- 2402 10 - *Cigars, cheroots and cigarillos, containing tobacco :*
- 2402 10 10 --- *Cigar and cheroots*
- 2402 10 20 --- *Cigarillos*
- 2402 20 - *Cigarettes, containing tobacco :*
- 2402 20 10 --- *Other than filter cigarettes, of length not*
- exceeding 65 millimetres*
- 2402 20 20 --- *Other than filter cigarettes, of length*

		<i>exceeding 65 millimetres but not exceeding 70 millimetres</i>
2402 20 30	—	<i>Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) not exceeding 65 millimetres</i>
2402 20 40	—	<i>Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 65 millimetres but not exceeding 70 millimetres</i>
2402 20 50	—	<i>Filter cigarettes of length (including the length of the filter, the length of filter being 11 millimetres or its actual length, whichever is more) exceeding 70 millimetres but not exceeding 75 millimetres</i>
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2402 20 90	---	Other
2402 90	-	Other :
2402 90 10	---	Cigarettes of tobacco substitutes
2402 90 20	---	Cigarillos of tobacco substitutes
2402 90 90	---	Other
<hr/>		
2403		OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; HOMOGENISED OR RECONSTITUTED TOBACCO; TOBACCO EXTRACTS AND ESSENCES
	-	Smoking tobacco, whether or not containing tobacco substitutes in any proportion :
2403 11	--	Water pipe tobacco specified in Sub-heading
		Note to this Chapter:
2403 11 10	---	Hookah or gudaku tobacco
2403 11 90	---	Other
2403 19	--	Other:
2403 19 10	---	Smoking mixtures for pipes and cigarettes
	---	Biris:
2403 19 21	----	Other than paper rolled biris, manufactured without the aid of machine
2403 19 29	----	Other
2403 19 90	---	Other
	-	Other :
2403 91 00	--	Homogenised or reconstituted tobacco
2403 99	--	Other :
2403 99 10	---	Chewing tobacco
2403 99 20	---	Preparations containing chewing tobacco
2403 99 30	---	Jarda scented tobacco
2403 99 40	---	Snuff
2403 99 50	---	Preparations containing snuff
2403 99 60	---	Tobacco extracts and essence
2403 99 70	---	Cut-tobacco

2403 99 90	--- Other
2404 11 00	-- Containing tobacco or reconstituted tobacco
2404 19 00	-- Other

4.12 It is evident from Entry no. 162 of Schedule I *supra* that tobacco leaves is taxed @ 2.5% CGST + 2.5% SGST. It is also clear from Entry no. 15 of Schedule III that 'tobacco leaves' has been distinguished from unmanufactured tobacco and tobacco refuse for the purpose of taxation though the customs tariff heading is identical i.e. 2401.

On the other hand, tobacco is included in Chapter 24 of Section IV of the Customs Tariff Act, 1975. The supplementary note (1) to this chapter reads:

For the purposes of this Chapter:

(1) —*tobacco means any form of tobacco, whether cured or uncured and whether manufactured or not, and includes the leaf, stalks and stems of the tobacco plant, but does not include any part of a tobacco plant while still attached to the earth.*

From the above definitions, it is clear that the Customs Tariff Act does not prescribe a specific entry for "tobacco leaf", which is defined as such. Instead, the supplementary note makes it clear that tobacco includes the leaf, stalks and stems of the tobacco plant, but does not include any part of a tobacco plant while still attached to the earth. At the same time, the GST tariff notification specifically carves out a concessionary tariff for "tobacco leaves". From the above, it is clear that CTSH 2401 "Unmanufactured Tobacco; Tobacco Refuse" also includes tobacco leaf. In our opinion, this view is buttressed by the fact that the entry SI No. 15 in Schedule III under CTSH 2401 ("*Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]*") which specifically excludes tobacco leaves. Now it is to be decided whether the products under consideration are "tobacco leaves" or not.

We observe that the Customs Tariff Act, 1975 distinguishes between 'tobacco, not stemmed or stripped' from 'tobacco, partly or wholly stemmed or stripped'. The Tariff sub heading of the former is 240110 while the latter is 240120. In our considered view, 'tobacco, not stemmed or stripped' retains the basic character of tobacco leaves as such. We also find that the sub-heading 240110 "tobacco, not stemmed or stripped" contains further tariff items like "Flue cured virginia tobacco, sun cured country (natu) tobacco, sun cured virginia tobacco" etc. Therefore, we find that the tariff itself takes cognisance of the fact that curing does not take away the essential character from tobacco leaves.

From the discussion made in Paragraph 4.8 it is seen that it is during and after the process of stemming or stripping the tobacco leaf loses its character of leaf as such. After the removal of mid rib of the leaf during the stemming or stripping process it ceases to be leaf as such. The Customs Tariff Act 1975 has also confirmed the point by providing different Tariff item number to 'tobacco (which includes tobacco leaf), not stemmed or stripped' and 'tobacco, partly or wholly stemmed or stripped'.

We will restrict our discussion to tariff heading number 2401 because the subject of the ruling is limited to this only.

4.13 In this context we can refer to the FAQ No. F. No. 332/2/2017 –TRU. The relevant excerpts are as under:

S. No.	Queries	Replies
42.	Tobacco leaves falling under heading 2401 attracts 5% GST on reverse charge basis in respect of supply by an agriculturist. What is the meaning of tobacco leaves?	1. For GST rate of 5%, tobacco leaves means, leaves of tobacco as such or broken tobacco leaves or tobacco leaves stems.

From the above reply it appears that tobacco leaves as such, broken tobacco leaves and tobacco leaves stems all are included in Entry no. 162 of schedule I *supra*.

We have already discussed in preceding paragraphs that tobacco leaves do not lose their character of leaves as such even after undergoing the process of curing. In curing process the leaves basically lose their moisture content and become dry. It is a drying process that degrades starches and other organic compounds in the leaves, changes the colour of leaves and develops its characteristic flavor and aroma. But the cured leaf is still fundamentally the same material only made to be commercially fit for manufacture of tobacco for consumption in further processing. The entire process is usually done by the agriculturist before sending tobacco leaves to market for sale.

4.14 In our considered view, sun cured tobacco leaves do not lose the character of tobacco leaves as such. These leaves are kept exposed to full sunlight and the natural sap and moisture of the leaves are removed.

In case of grading of tobacco leaves the characteristic features of the leaves are retained. It is only a physical process to segregate the cured tobacco leaves into grades according to the width, colour, length, texture of the leaves etc.

Similarly in case of butting, the butts of tobacco leaves are removed only to avoid damage at the time of packing and transportation to market. In our considered view, this does not interfere with the characteristics of tobacco leaves.

In view of the foregoing discussion, we rule as under:

RULING

Question 1. What is the applicable rate of GST on tobacco leaves sold to other traders by the applicant as they are purchased from farmers after sun curing in the fields, without undertaking any processing except the storage or stocking of the leaves?

Answer: Tobacco leaves purchased from farmers after sun cured in the fields, without undertaking any processing except the storage or stocking of the leaves by the applicant will be covered by Tariff item no. 240110 and it will come under Entry no. 162 of Schedule I of Notification no. 1/2017- Central Tax (Rate) Dated 28.06.2017, as amended by Notification no. 9/2025 - Central Tax (Rate) Dated 19.09.2025.

So supply of the above noted goods will be taxed @ 2.5% CGST + 2.5% SGST.

Question 2. What is the applicable rate of GST if the applicant segregates the tobacco into grades depending on their size (width), colour/ shade, length, texture of the leaf etc. and sells such graded tobacco leaf?

Answer: Tobacco leaves, even after being graded as mentioned in the question i.e. graded according to width, colour, length and texture of the leaves, remain tobacco leaves as such and is covered by Tariff item no. 240110.

So supply of the above noted goods will be taxed @ 2.5% CGST + 2.5% SGST vide Entry no. 162 of Schedule I of Notification no. 1/2017- Central Tax (Rate) Dated 28.06.2017, as amended by Notification no. 9/2025 - Central Tax (Rate) Dated 19.09.2025.

Question 3: What will be the applicable rate of GST if the tobacco leaves sold to other traders after removing butts to avoid damage to leaves during transportation?

Answer: At this stage the tough, stem-like edge or butt of the tobacco leaf is removed to leave only the pliable lamina of the leaf. The tobacco leaf does not lose its character as tobacco leaf.

So it is covered by Tariff item no. 240110 and accordingly to be taxed @ 2.5% CGST + 2.5% SGST vide Entry no. 162 of Schedule I of Notification no. 1/2017- Central Tax (Rate) Dated 28.06.2017, as amended by Notification no. 9/2025 - Central Tax (Rate) Dated 19.09.2025.

It is needless to mention that none of the above cases in the present application will be covered by Notification No. 04/2017 – Central Tax (Rate) Dated 28.06.2017, as amended.

Sd/-

(SHAFEEQ S.)

Member

West Bengal Authority for Advance Ruling

Sd/-

(JAYDIP KUMAR CHAKRABARTI)

Member

West Bengal Authority for Advance Ruling

Place: Kolkata

Date: 13th February 2026

To,

Om Jai Balajee Construction Private Limited

Unit No. 314, Siddha Weston, No. 9, Weston Street,

Kolkata-700013

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-700015

- (3) The Charge Officer, Bowbazar Charge, 14, Beliaghata Road, Kolkata-700015
- (4) The Commissioner, CGST & CX, Kolkata North Commissionerate, 180,,
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- (5) Office Copy