

THE MAHARASHTRA APPELLATE AUTHORITY FOR ADVANCE RULING FOR GOODS AND SERVICES TAX
(Constituted under Section 99 of the Maharashtra Goods and Services Tax Act, 2017)

ORDER NO. MAH/AAAR/RS-SK/34/2020-21

Date- 16.03.21

BEFORE THE BENCH OF

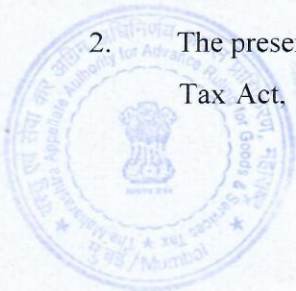
- (1) Shri Rakesh Kumar Sharma, MEMBER (Central Tax)**
(2) Shri Sanjeev Kumar, MEMBER (State Tax)

Name and Address of the Appellant:	M/s. Amogh R. Bhatwadekar, Bldg. No. 2C, Flat No. – 183, Kalpataru Hills, Pokharan Road No. -3, Manpada, Thane, Maharashtra- 400607
GSTIN Number:	27ARRPB8722G1ZL
Clause(s) of Section 97, under which the question(s) raised:	(e)determination of the liability to pay tax on any goods or services or both;
Date of Personal Hearing:	04.03.2021
Present for the Appellant:	Shri D.V. Retharekar, Advocate
Details of appeal:	Appeal No. MAH/GST-AAAR-10/2020-21 dated 05.02.2021 against Advance Ruling No. GST-ARA-06/2019-20/B-58 dated 15.12.2020
Jurisdictional Officer:	State Tax Officer, SGST, Thane.

(Proceedings under Section 101 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

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 such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provisions under the MGST Act.

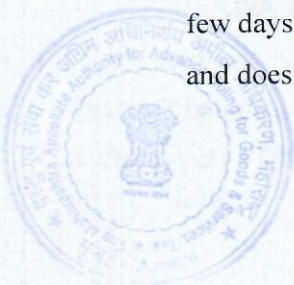
2. The present appeal has been filed under Section 100 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 [hereinafter



referred to as “the CGST Act” and “MGST Act”] by M/s. Amogh R. Bhatwadekar (“the Appellant”) against the Advance Ruling No. GST-ARA-06/2019-20/B-58 dated 15.12.2020, pronounced by the Maharashtra Authority for Advance Ruling (hereinafter referred to as MAAR).

BRIEF FACTS OF THE CASE

- 3.1 The Appellant is a proprietor supplying digital goods, i.e., 'online gaming'.
- 3.2 Appellant has submitted that, in electronic commerce, digital goods are described as goods, which are stored, delivered and used in electronic format and shipped electronically to the consumer through email or downloaded from the Internet.
- 3.3 Appellant, relying upon the definition of 'Digital Goods' provided in Wikipedia, submitted that Digital goods are products and services that are completely delivered using information technology, i.e., they don't involve an exchange of physical things.
- 3.4 Appellant's website address is MMOPLAYSTORE.COM. Applicant contacts the suppliers of digital products requesting a list of digital products that are available with them. Digital goods are then sent to the Appellant by Email or Instant message service and payout is issued. These received digital goods are accessed and stored on Cloud Servers for dispatching to customers of the Appellant. Customers visit the Website of the Appellant online and make payments to the Appellant, after which Digital Goods are delivered by cloud server to their customers by E-mail. Appellant has submitted that Suppliers are located abroad and include NewGameway from China, Global and MmoBay LLC from the USA. Suppliers are contacted by Email or Message service. The Payments are received from customers using PayPal. Purchase of these digital goods are made online by the Appellant's customers. Once, payment is received, the Appellant provides the customer with digital item as an e-mail attachment or may provide a secure link where those digital items can be downloaded.
- 3.5 No invoice is raised for delivering the said digital goods, which have limited life, say a few days or weeks. Payments are done by his customers online. It is not a software sale and does not require license. There is no work involved at the site of the client.



3.6 Appellant has interpreted the underlying transactions as under:

(a) Digital goods/e-goods are not necessarily goods as commonly understood and as defined in the CGST Act, 2017, but they can at best be called as "services."

(b) They are supply of services done through internet or mails. There is no delivery of e-goods as such.

(c) The said e-goods, are stored on CLOUD SERVER which are located outside India, and the same are purchased from the vendors outside India who send it to the CLOUD as identified by the buyer / vendor/ the Appellant.

(d) The e-goods are not received by the seller in India but are stored on CLOUD hence it cannot be said to be imports in India, hence out of the purview of the reverse charge mechanism prescribed under the IGST Act, 2017.

(e) The buyers are usually from abroad, who pay in dollars directly through PAYPAL, therefore, it is supply outside India taking it outside the purview of IGST levy. It is, therefore, export of services, i.e., it is out and out services not liable to either IGST or CGST & SGST. It is covered by the clarificatory Circular No.78/52/2018 -GST New Delhi dated 31/12/2018.

(f) Their services are covered under HSN Chapter Nos. SAC 99841 to 99846 and not liable to GST or IGST, being stored / received on CLOUD servers which are usually located abroad and delivery/supply of the e-goods to customers is done from the CLOUD server itself. It is therefore fully outside India and not liable to GST, being export of services.

3.7 In view of the above factual position, the Appellant, for the purpose of seeking clarity regarding the applicability of GST on the transactions under question had filed an application for the Advance Ruling before the MAAR. The questions asked by the Appellant in their Advance Ruling Application were as under:

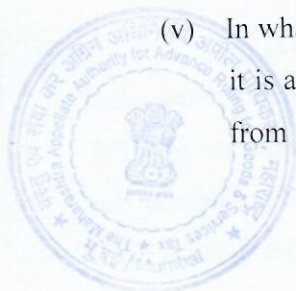
(i) Whether "e-goods", as commercially known in the market, are "goods" as defined in the GST Acts or are they services as per GST Act?

(ii) If they are goods, what is the HSN classification and if services, what is the service classification and rate of GST on its sale/ supply within state?

(iii) Whether they are exempted from GST?

(iv) If Not exempted, what is the rate of GST on supply?

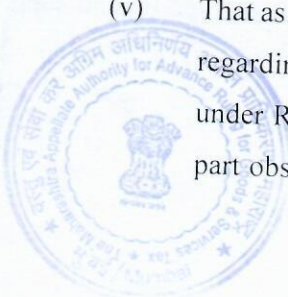
(v) In what circumstances will IGST, under reverse charge, be applicable or whether it is applicable in the situation of procurement from foreign supplier and supply from out of India as discussed above?



- (vi) If the customer is from India and paying the consideration in dollar, whether it will be allowed as exports or if not allowed as exports then whether GST is leviable? What is rate of SGST & CGST or IGST? Under which HSN Code or SAC?
- (vii) If customer pays for the e goods in Indian rupees and goods delivered through CLOUD located outside India whether SGST & CGST or IGST leviable on such transactions?
- (viii) In case where customer / buyer is from out of India and payment is done in dollar, according to us it is export of goods / services and therefore neither SGST & CGST is leviable? Please clarify the same.
- (ix) In case the buyer is from India, the goods/ services are stored in CLOUD which are the servers outside India, therefore even though payment is received in rupees, it is again export of service being services are received from distantly installed servers. Hence No CGST and SGST is leviable?
- (x) Whether IGST is applicable under section 5 (3) & 5 (4) of the IGST Act, according to us it is not because it is not imported into India and the services are stored on CLOUD and therefore it cannot be said to be imports and thus not liable for RCM?
- (xi) If suppose RCM is applicable then its rate? May please be clarified.

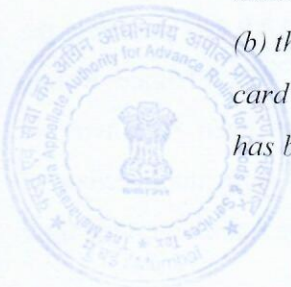
3.7 The MAAR, vide Order No. **GST-ARA-06/2019-20/B-58 dated 15.12.2020**, held in respect of the aforesaid 11 questions asked by the Appellant as under:

- (i) that the supply of e-goods by the Appellant would be covered under supply of services under the CGST Act, 2017 in terms of the definition of the OIDAR Services provided under Section 2(17) of the IGST Act, 2017;
- (ii) That the said transaction of online gaming services would be classified under SAC 998439 bearing the description "**Other online contents not elsewhere specified**" in terms of the Annexure to the Notification No. 11/2017- Central Tax (Rate) dated 28.06.2017;
- (iii) That they are not exempted from GST;
- (iv) That the supply of the said services would attract 18% GST;
- (v) That as regards the first part of the question wherein the Appellant had asked regarding the circumstances which would attract the leviability of IGST under Reverse Charge Mechanism (RCM), the MAAR did not answer this part observing that such question was not enumerated under Section 97(2)



of the CGST Act, 2017. As regards the second part, the MAAR held that the subject transaction which involve the procurement of e-goods from the foreign vendors/suppliers would attract the levy of IGST under Reverse Charge Mechanism (RCM) as the place of the supply in respect of Online Information and Database Access or Retrieval Services (herein after referred to as “OIDAR services”) is the location of the recipient of such services in accordance with the place of supply provision laid under Section 13(12) of the IGST Act, 2017 .

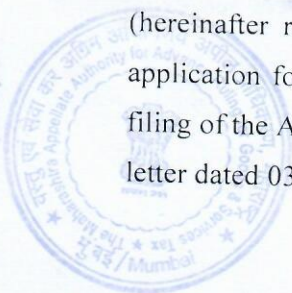
- (vi) That if the customer is from India and paying the consideration in dollar, then the subject transaction undertaken by the Appellant would attract levy of GST as the place of supply in that case would be in the taxable territory in accordance with the place of supply provision laid under Section 13(12) of the IGST Act, 2017.
- (vii) That if customer pays for the e goods in Indian rupees and goods delivered through CLOUD located outside India, the MAAR held that this transaction would attract levy of GST as both the supplier and the recipient of services are located in India, i.e., the taxable territory and hence the Appellant is liable for GST.
- (viii) Vide this question the Appellant proposed that in case where customer / buyer was from out of India and payment is done in dollar, according to them it was export of goods / services and therefore neither SGST & CGST was leviable. In this regard, the MAAR held that since the Appellant did not provide the details of their customers/buyers of e-goods, it was not possible to ascertain the location of the recipient of the services under consideration in light of the explanation provided under Section 13(12) of the IGST Act, 2017, which provides that for the purposes of this sub-section, person receiving such services shall be deemed to be located in the taxable territory, if any two of the following non-contradictory conditions are satisfied, namely-
 - (a) *the location of address presented by the recipient of services through internet is in the taxable territory;*
 - (b) *the credit card or debit card or store value card or charge card or smart card or any other card by which the recipient of services settles payment has been issued in the taxable territory;*



- (c) the billing address of the recipient of services is in the taxable territory;
- (d) the internet protocol address of the device used by the recipient of services is in the taxable territory;
- (e) the bank of the recipient of services in which the account used for payment is maintained is in the taxable territory;
- (f) the country code of the subscriber identity module card used by the recipient of services is of taxable territory;
- (g) the location of the fixed land line through which the service is received by the recipient is in the taxable territory

- (ix) Vide this question, the Appellant asked that in case the buyer was from India, the goods/ services are stored in CLOUD which were the servers outside India, therefore, even though payment was received in rupees, it would be again export of service being services are received from distantly installed servers and hence no CGST and SGST was leviable. In this regard, the MAAR held that the subject services will not be considered as export of services as both the supplier as well as the recipient of services are located in India, i.e., in the taxable territory, hence the Appellant will be liable to pay GST on the supply of the said OIDAR services.
- (x) As regards the question regarding the applicability of IGST on the subject services received by the Appellant from their foreign vendors/suppliers of the e-goods under section 5 (3) & 5 (4) of the IGST Act, 2017, the MAAR held that procurement of the impugned e-goods by the Appellant from their foreign suppliers will attract levy of IGST under Reverse Charge Mechanism in terms of Section 5(3) and 5(4) of the IGST Act, 2017.
- (xi) As regards the rate of IGST on the procurement of the impugned e-goods by the Appellant from their foreign suppliers, the MAAR held that the said transaction would attract IGST at rate of 18%.

3.8 The Appellant, being aggrieved by the rulings given by the MAAR has preferred the present appeal before the Maharashtra Appellate Authority for Advance Ruling (hereinafter referred to “the MAAAR”). The said Appeal has been filed with an application for the condonation of delay amounting to 20 days from the due date of filing of the Appeal. With regard to the said delay of 20 days, the Appellant, vide their letter dated 03.02.2021, has inter-alia submitted as under:



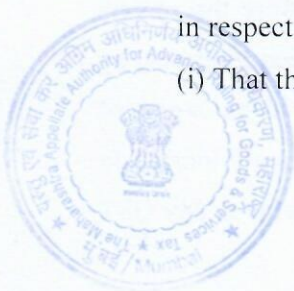
- (a) that he was required to attend his 90-year-old maternal grandfather, who was not well;
- (b) that his consultants were very busy in GST and Income Tax Audit;
- (c) that the delayed filing of the present appeal is neither deliberate nor intentional;

GROUND OF APPEAL

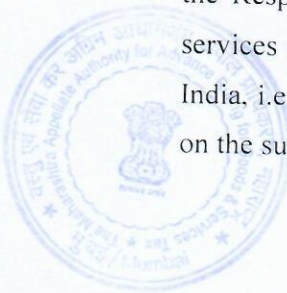
4. The Appellant, in their Appeal memorandum, have, *inter-alia*, mentioned the following grounds:
- (i) That the MAAR has not provided him sufficient opportunity for representing the facts of the case including submission of the requisite documents related to the transaction of e- goods. Therefore, the impugned MAAR order has been issued against the principles of natural justice;
 - (ii) That the MAAR has refrained from answering the question related to the export of services despite the judgement of the Hon'ble Kerala High Court in the case of Sutherland Mortgage Services Inc.
 - (iii) That the procurement and the supply of the e-goods are being made out of India, i.e., the vendors/suppliers of the e-goods and his customer/buyer of the e-goods are both located outside India;
 - (iv) That the said e-goods procured by him from his overseas suppliers are stored on the Cloud Servers located outside India; and that said e-goods are never downloaded by him on his system in India; and that the said e-goods are delivered to his customers located outside India by sending the key/password for accessing the e-games via mail;
 - (v) That the payment for the e-goods from his overseas customers are received in foreign currency;
 - (vi) That the services provided by him, will qualify as an export of service in terms of Section 2(6) of the IGST Act, 2017;

RESPONDENT'S SUBMISSIONS

5. The Respondent vide their letter dated 25.02.2021 have filed the written submissions in respect of the subject Appeal, the extract of which is mentioned hereinbelow:
- (i) That the supply of e-goods under question will be treated as supply of services;



- (ii) That the said transaction of online gaming services would be classified under SAC 998439 bearing the description **“Other online contents not elsewhere specified”** in terms of the Annexure to the Notification No. 11/2017- Central Tax (Rate) dated 28.06.2017;
- (iii) That these e-goods are not exempted from GST;
- (iv) That the supply of the said services would attract 18% GST;
- (v) That the procurement of e-goods from the foreign vendors/suppliers would attract the levy of IGST under Reverse Charge Mechanism (RCM) as the place of the supply in respect of Online Information and Database Access or Retrieval Services (herein after referred to as **“OIDAR services”**) is the location of the recipient of such services in accordance with the place of supply provision laid under Section 13(12) of the IGST Act, 2017 .
- (vi) That under the circumstances where the customer is from India and payment is made in dollars, then the subject transaction undertaken by the Appellant would attract levy of GST as the place of supply in that case would be in the taxable territory in accordance with the place of supply provision laid under Section 13(12) of the IGST Act, 2017.
- (vii) That if customer pays for the e goods in Indian rupees and goods delivered through CLOUD located outside India, then this transaction would attract levy of GST as both the supplier and the recipient of services are located in India, i.e., the taxable territory and hence the Appellant is liable for GST.
- (viii) As regards the question wherein the Appellant proposed that in case where customer / buyer was from out of India and payment is done in dollar, the Respondent has submitted that the transaction under question will be considered as export of supply in terms of Section 2(6) of the IGST Act, 2017 as all the 5 conditions prescribed therein are satisfied by the transaction under question.
- (ix) As regards the question wherein the Appellant has asked that in case the buyer is from India, the goods/ services are stored in CLOUD which were the servers outside India, and the payments are received in rupees, it has been submitted by the Respondent that the subject services will not be considered as export of services as both the supplier as well as the recipient of services are located in India, i.e., in the taxable territory, hence the Appellant will be liable to pay GST on the supply of the said OIDAR services.



PERSONAL HEARING

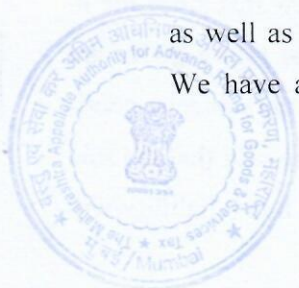
6. A hearing in the matter was held in the virtual mode via video conferencing on 04.03.2021, which was attended by Shri D.V. Retharekar, Advocate, as the representative of the Appellant in the subject appeal matter. At the outset, he requested to condone the delay of 20 days in filing the subject Appeal on account of the following grounds:

- (a) that he was required to attend his 90-year-old maternal grandfather, who was not well;
- (b) that his consultants were very busy in GST and Income Tax Audit;
- (c) that the delayed filing of the present appeal is neither deliberate nor intentional;

Consequently, he reiterated the grounds contained in the earlier written submissions of the Appeal memorandum and contended that since the impugned transactions of the procurement and supply of e-games are carried outside India, the same will not fall within the scope of levy of CGST, SGST or IGST. Hence, the supply of the e-goods to the foreign customers will be treated as export of services in terms of Section 2(6) of the IGST Act, 2017 and accordingly, the same will be considered as zero-rated supply in terms of Section 16(1)(a) of the IGST Act, 2017. The jurisdictional officer in the subject case did not attend the said virtual hearing.

DISCUSSIONS AND FINDINGS

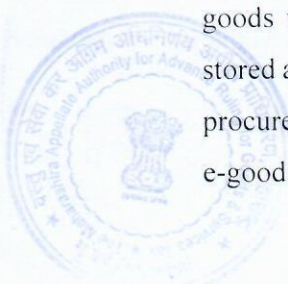
7. At the outset we proceed to examine the application for the condonation of the delay which had occurred in filing of the subject Appeal. On perusal of the same, it is observed that the said delay of 20 days in filing the subject Appeal has occurred under the circumstances which appears to be beyond the control of the Appellant and accordingly, the said delay cannot be considered as intentional or deliberate on the part of the Appellant, and hence we are inclined to condone the said delay of 20 days in filing the subject Appeal in terms of the proviso to Section 100 (2) of the CGST Act, 2017. Subsequently, we have carefully gone through the appeal memorandum encapsulating the facts of the case and the grounds of the appeal along with other relevant documents. Further, all the oral and written submissions made by the Appellant as well as the Respondent/jurisdictional officer have also been considered carefully. We have also examined the impugned ruling passed by the Maharashtra Advance



Ruling Authority, wherein it has been held that the impugned e-goods which the Appellant are dealing with will be considered as services and the same will be classified under the SAC 998439 bearing the description “Other online contents not elsewhere specified”. The MAAR has further held that the said online gaming services classified under the SAC 998439 bearing the description “Other online contents not elsewhere specified” will be considered as “online information database access or retrieval services” and the same is not exempted from the levy of GST. It has further been held that said OIDAR services received by the Appellant from their foreign suppliers/vendors of the impugned e-goods will attract levy of IGST under reverse charge basis at the hands of the Appellant in terms of Section 5(3) and 5(4) of the IGST Act, 2017. As regards the question regarding export of services where their customers are located abroad and the payment is received in the foreign exchange, the MAAR has held that since the Appellant did not provide the complete details of their customers, it is not possible to ascertain the place of supply in light of the explanation to the Section 13(12) of the IGST Act, 2017 which contemplates that the recipient of the OIDAR Services shall be deemed to be located in the taxable territory if any two of the seven non-contradictory conditions prescribed therein are satisfied.

8. On perusal of the subject appeal memorandum filed by the Appellant, it is observed that the Appellant have not disputed the classification of the impugned e-goods dealt with by the Appellant where the MAAR has held the same as supply of services under the SAC 998439 bearing the description “Other online contents not elsewhere specified”. Here, we also agree with the ruling given by the MAAR in so far as the classification of the subject e-goods are concerned. The issues on which the Appellant have disputed with regard to the ruling enunciated by the MAAR are being enumerated herein under:

- (i) Whereas the MAAR has held that the Appellant will be liable to pay IGST under the Reverse Charge Mechanism in terms of Section 5(3) of the IGST Act, 2017, attributable to the place of supply falling in the taxable territory as per Section 13(12) of the IGST Act, 2017, the Appellant are of the view that since the e-goods under question are not downloaded by them and the said e-goods are stored at the Cloud Services located abroad, thereby making the subject e-goods procurement transaction an out and out transaction, it can be said that the said e-goods are not received by them in India, and hence, No IGST liability will



arise on the said e-goods purchase transaction done by the Appellant with their foreign suppliers;

(ii) Whereas the MAAR has held that supply of e-goods by the Appellant to the Indian buyers from whom the payments are received in Indian Rupees will attract GST attributing to the place of supply of OIDAR services in this case being in the taxable territory, the Appellant are of the view that since the subject e-goods are retrieved by their customers using the keys provided by them directly from the cloud servers located outside India, the said transaction will qualify as an out and out transaction;

(iii) Whereas the MAAR has held that it is not possible to ascertain the place of supply of the OIDAR services under consideration as the Appellant have not provided the details of their customers regarding the seven non-contradictory conditions enumerated in the explanation to the Section 13(12) of the IGST Act, 2017, the Appellant are of the view that since their customers are located abroad and the payments are received in the foreign exchange, these transactions should be considered as export of services, and accordingly, no liability of IGST or CGST and SGST should arise in this case;

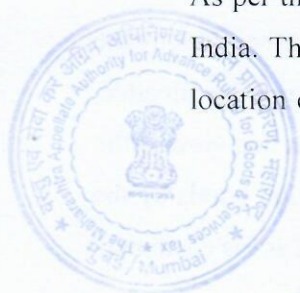
9. Having pointed out the disputed issues as mentioned hereinabove, we set out to examine the place of supply in case of the impugned OIDAR services. In this regard, reference is invited to the provisions of Section 13(12) of the IGST Act, 2017, which is being reproduced herein under:

(12) The place of supply of online information and database access or retrieval services shall be the location of the recipient of services.

It is an undisputed fact that the Appellant are the recipient of the impugned OIDAR services procured from their foreign supplier/vendors, hence the place of supply in this case will be the location of the recipient, i.e., the Appellant, who are located in India, i.e., in the taxable territory. The definition of 'import of services' under the IGST Act, is as follows:-

- (i) the supplier of service is located outside India,
- (ii) the recipient of services is located in India
- (iii) the place of supply of service is in India;

As per the definition, the supplier is outside India and the recipient i.e applicant is in India. The place of supply of OIDAR as per Section 13 (12) of the IGST Act is the location of the recipient of services. Therefore, the third condition is also fulfilled as



the place of supply of service is in India. Therefore, the transaction qualifies for import of services. So even though the said e-goods, after being purchased by the Appellant, are stored on the Cloud Servers located outside India, and the same are not downloaded by the Appellant in India, the same will be import of services. The Appellant has made the payments to the foreign suppliers i.e consideration is paid which enables him to supply them to his customers or provide access to them- the fact that he gets the right to supply it to his customers shows that *there is supply by the foreign supplier to the Appellant and the Appellant gets the right to supply it further*. The transaction of purchase of e-goods from the foreign suppliers will attract the levy of IGST under the Reverse Charge Mechanism in terms of the provisions of Section 5(3) of the IGST Act, 2017 read with the Notification No. 10/2017-I.T. (Rate) dated 28.06.2017. Accordingly, the Appellant will be liable to pay IGST under reverse charge basis on the purchase of the e-goods from their foreign suppliers even though the said e-goods, after being purchased by the Appellant, are stored on the Cloud Servers located outside India, and the same are not downloaded by the Appellant in India. It is so because the said provision related to the place of supply of OIDAR services as prescribed under Section 13(12) of the IGST Act, 2017 does not mention about how and where the services related to OIDAR are received by the recipient but mentions only of the place of the recipient.

10. Now, coming to the second disputed issue enumerated hereinabove wherein the MAAR has held that supply of e-goods by the Appellant to the Indian customers, from whom the payments are received in Indian Rupees, will also attract GST which leads to conclude that the place of supply of OIDAR services in the subject transaction will be in India, i.e., in the taxable territory because the recipient of the OIDAR services, i.e. the customers of the Appellant are located in India. The MAAR has further held that since both the Appellant and the recipient are located in India and the place of supply is also in India, hence, the Appellant will be liable to pay GST on the transaction under consideration. The Appellant has argued that the same (whether consideration is received in dollars or rupees) is an out and out transaction and no GST is payable. It is already held in the preceding paragraph as to how there is import of the services by the Appellant from the foreign supplier and even though the goods are not downloaded, there is a supply of goods from the foreign supplier to the Appellant. In that view of the matter, there is no case of an out and out sale- there is import of digital goods by the Appellant by which he gets the right to transfer it to his customers and as his customers



are located in India, it will attract GST. As to whether it attracts SGST-CGST or IGST will depend upon the location of the customers in India- whether in or out of Maharashtra. As regards this issue under discussion, we approve the ruling pronounced by the MAAR and reject the contention, put forth by the Appellant in as much as the supply of the subject e-goods to the Indian customers are being made through the Cloud Servers located abroad.

11. Now, we proceed to discuss the third issue pertaining to export of the said OIDAR services being provided by the Appellant to their foreign customers wherein the MAAR has held that it is not possible to ascertain the place of supply of the OIDAR services under consideration as the Appellant have not provided the details of their customers regarding the seven non-contradictory conditions enumerated in the explanation to the Section 13(12) of the IGST Act, 2017. In this regard, we concur with the observation made by the MAAR as it is truly not possible to determine the place of supply of the subject OIDAR services without putting to the test all the seven non-contradictory conditions prescribed under explanation to Section 13(12) of the IGST Act, 2017 with respect to the potential recipient of the subject OIDAR services. Also, the fulfillment of the conditions will be vis-à-vis an evaluation of every single transaction undertaken by the Appellant. As the evaluation is based on pure facts, we deem it proper not to answer it. In view of this, the said question, as to whether the supply of subject OIDAR services by the Appellant to their foreign customers can be considered as export of services, cannot be answered in view of the aforesaid findings and shall be decided by the jurisdictional officer on the basis of facts of the transaction under evaluation.

12. Thus, in view of the above discussions and findings, we pass the following order:

ORDER

13. We do not find any reason to interfere with the Advance Ruling bearing No. GST-ARA-06/2019-20/B-58 dated 15.12.2020 pronounced by the MAAR. Therefore, the Appeal filed by the Appellant is, hereby, dismissed.

Sanjay Kumar
(SANJEIV KUMAR) 16/03/2021
MEMBER



Rakesh Kumar Sharma
16/03/2021
(RAKESH KUMAR SHARMA)
MEMBER

Copy to the:

1. Appellant;
2. Respondent;
3. AAR, Maharashtra
4. Pr. Chief Commissioner, CGST and C. Ex., Mumbai
5. Commissioner of State Tax, Maharashtra
6. Web Manager, WWW.GSTCOUNCIL.GOV.IN
7. Office copy.