Read:- 1. Application dt. 27/06/2005 from M/s. Hakotronics Pvt Ltd., holder of BST R.C.No. 400012/S/687 and CST R.C No. 400012/C/403.
2. Application of nil date from M/s. Micro Alfa Technologies Pvt. Ltd., holder of BST R.C No. 400043/S/227 and CST RC No. 400043/C/104.
3. This office letter dt. 03/01/2007 calling the applicant at Sr. No. 1 as above for hearing on 09/01/2007.
4. This office letter dt. 17/02/2007 calling the necessary details from the applicant at Sr. No. 1.
5. Communication dt. 05/03/2007 from the applicant at Sr. No. 1.
6. This office letter dt.26/07/2007 calling both the applicants for hearing on 07/08/2007.

Heard:-1. Shri Kirit Sheth, M. D. attended on 09/01/2007 and on 07/08/2007 in the case of M/s. Hakotronics Pvt Ltd.
2. None attended on behalf of M/s. Micro Alfa Technologies Pvt. Ltd.

PROCEEDINGS

(Under section 56 of the Maharashtra Value Added Tax Act, 2002)

No.DDQ-11-2005/Adm-5/48/B-2 Mumbai,dt. 24.08.2007
DDQ-11-2006/Adm-5/71/

This is a set of two applications from two different applicants involving a common issue. Hence, it is decided to pass a common order determining the issue involved. The applicants' have requested to determine the rate of tax applicable to their products, details of which are reproduced as follows :-

Sr No	Name of the applicant	Address	Invoice No.	Date	Product
1.	M/s. Hakotronics Pvt. Ltd.	104, Shiv Industrial Estate, Mumbai-400 012	050601	20/05/2005	'V-Secura ARIES' (Electronic Intelligent Security System with wireless modem)
2.	M/s. Micro Alfa Technologies Pvt. Ltd.	Micro Infotech Park, 3rd Flr., Plot No, 16 Sector 30A, Vashi, Navi Mumbai-4000705	19	30/03/2006	"Two way communication electronic device"

02. FACTS OF THE CASE

[A] M/s. Hakotronics Pvt. Ltd.

The applicant is a private limited company duly registered under the Indian Companies Act. The applicant is engaged since 1967 in the design, manufacture, supply and installation of various types of high-tech electronic and IT equipment and systems. They have recently developed intelligent vehicle tracking and security systems, known by brand names 'V-Secura' and 'Logis'. The applicant informs that, these products are microprocessor based equipment that are connected to GSM/GPRS network to provide various functions such as :

- provide location of the vehicle using GSM cell site information
- alternatively provide location of the vehicle on a map using GPS
- connectivity to GSM/GPRS networks
- connectivity to the internet
- connectivity to a computer
- monitors different parameters such as speed, fuel level, temperature
- allows remote locking and unlocking of vehicles.

The product posed for determination is 'V-Secura ARIES'. The features of the system as submitted by the applicant in his application as well as understood from the brochures are as follows:-

1. The security system helps to protect cars through a series of simple SMS commands sent to a specially allotted SIM Card fitted in the car. This SIM Card is specifically programmed to respond only to the messages of the car owner/user. It works on SIM commands which can immobilize the car engine and can also notify its location.
2. It offers effective, multi-level protection that can prevent theft at any stage. It is a state of art monitoring and surveillance system which enables one to keep a tab on one's property even when one is not around. Using GSM technology, it enables one to use single-worded commands to stop the theft.
3. Since, it is a wireless system it cannot be disabled by cutting off wires, etc.,
4. It also possesses warning alarm siren and parking lights flashing. A simple SMS command can disable the engine even before it is switched on. In case the car has been driven away, this facility will still stop the car wherever it is. This helps to prevent theft as soon as possible.
5. It deploys wireless communication technology like GSM, UHF, VHF, 2.4 Gigaherz, Infra red, Ultrasound, Internet or PSTN. The system comprises of various electronic components, microcomputer and wireless modems in an assembly box.
6. The system has multifarious application whenever Information Technology is deployed particularly with remote monitoring.
7. It is a unique cell based multi-purpose security device which can be used for safeguarding business premises and houses through GSM Technology.
8. V-Secura has a unique one-to-one interface i.e. it responds to a unique cell number and no other number, making it hack-proof.
9. It is easy to install.

[B] M/s. Micro Alfa Technologies Pvt. Ltd.

The applicant is a pvt. ltd. co. engaged in the business of sale of "Two way communication electronic device". It is also known as Micro VBB i.e. Micro Vehicle Blast Box. At present, the applicant is collecting tax @ 4%, treating the goods as covered by the schedule entry C-56 of the Maharashtra Value Added Tax Act, 2002.

The features of the product as described by the applicant and as understood from the brochures of the product submitted by the applicant are as follows :-

The device is mainly used for a vehicle's safety, though there are many other uses of the same. If the device is installed in a vehicle, the user of the device can control various operations of the car. The device works on two way system of telecommunication. The inputs required for manufacturing the product are :-

1. GSM Module	**2.** Micro controller	**3.** Electronic Components
4. Packing Materials	**5.** Wiring Harness	**6.** Telematics

"Two way communication Electronic Device" is a security system which intimates the unauthorized intrusion through SMS to the registered user. On reception of the specific command from the registered user, VBB will act accordingly like locking/unlocking of the vehicle door, engine immobilization, etc. Thus, the Two way communication Electronic Device is an anti theft device that is fitted in the vehicle for the security purpose.

MICRO VBB [VEHICLE BLACK BOX]

Micro VBB provides super security to the vehicle. It enables the user to detect any intrusion into his vehicle by receiving an SMS on his mobile. The user can also turn off his car engine from anywhere in the world by just sending an SMS through his mobile, besides finding its location.

MICRO VBB OBJECTIVES

- To provide total security to the vehicle.
- To provide personal safety to the owner or staff.
- To provide a system, based on the cutting edge technology with a global approach.

FEATURES

1. Intrusion alert : Micro VBB as a messaging system and antitheft device sends intrusion intimation to the registered user cell through SMS. Registered user by use of prescribed command via SMS can activate or deactivate the intrusion alerts.

2. Vehicle Immobilization : Micro VBB provides a control to the registered user to immobilize the vehicle by sending short message code through SMS. Once immobilized, the vehicle cannot be started again by conventional method of switching on the ignition. The registered user will revalidate the system by sending another short message code through SMS in order to restart the vehicle.

3. Two-way Telecommunication : This device uses a two-way system of telecommunication and thus the vehicle, the driver and registered user/owner are constantly in touch with each other. The system is capable of establishing vocal communication between the registered user and the driver of the vehicle.

4. Location identifier : It is an unique feedback system operated through the GSM network of telecommunication which assists the registered user to identify the location of the vehicle which is either being stolen or attempted to be intruded. At

this time relevant commands can be sent to immobilize the vehicle and to initiate the multiple actions

5. Stereo protection alert : Micro VBB is even designed to protect expensive accessories installed inside the vehicle like, stereo music systems. Any tampering or attempts to remove car stereo unit will activate an instant SMS to the registered user and alert the person about the possible danger. The moment SMS is received by the registered user he can either activate Audio Alert Unit (AAU) or Visual Alert Unit (VAU) or both the alert system to maintain the safety of the vehicle accessories like car stereos. Both AAU & VAU are used to stop the intruder from initiating further actions.
6. Emergency Messaging : If the driver of the vehicle faces any emergency or panic situation, he can press the BLUE colour panic switch installed inside the vehicle by which the registered user will receive emergency alert by SMS. This device uses a two way system of telecommunication and thus the vehicle, the driver and registered user or owner are constantly in touch with each other. Emergency messaging is a Life Support System to the driver of the vehicle in case of health hazards, accidents or situations of natural calamities.
7. Confirmation of Messages : Micro VBB system sends back immediate confirmation messages from the vehicle to the authorized user through short messages by SMS.
8. Multiple Action Commands : When the registered user receives a Short Message from Micro VBB, he can initiate multiple actions by sending number of short messages to the Micro VBB installed in the vehicle. These actions may include locking of all doors, switching off engine, activating Intrusion Alerts with (CAU) if applicable for protecting the vehicle from any door intrusions with a single command called ARM. Other actions could be unlocking of all doors, switching on engine, deactivating or disabling door messages earlier activated etc.
9. Visual Alert Unit (VAU) : In case of any event or intrusion to the vehicle, the Visual Alert Unit (VAU) is also activated. The VAU incorporated in the Micro VBB switches on the Flasher Light and will indicate to the other motorists and people outside the vehicle that, it is being intruded. The system immediately sends messages to the registered user through SMS.
10. Audio Alert Unit (AAU) ** : The registered user can even incorporate and activate the Audio Alert Unit (AAU) as well as the Visual Alert Unit (VAU) alongwith vehicle immobilization code so as to alert the other motorists and people around the vehicle that the vehicle is being intruded. The AAU is activated when any intrusion happens to the vehicle from either four doors or engine bonnet and dickey (the luggage flap) and blows the siren inside the car.
11. Control on Vehicle, Globally
12. Transfer of Control to any GSM or CDMA
13. Compatible to all GSM & CDMA

03. CONTENTION OF THE APPLICANT

[A] M/s. Hakotronics Pvt. Ltd.

The applicant is of the opinion that, the product is taxable @ 4% by virtue of its falling under Sr.No. 9 (Central Excise Tariff heading 85.17) of the notification dt.

01/04/2005 issued for the purposes of schedule entry C-56 of the Maharashtra Value Added Tax Act, 2002.

The applicant submits that, for a product to fall under the purview of the schedule entry C-56, it is essential that, it must be an Information Technology (IT) product. The Oxford Dictionary meaning of 'Information Technology' as submitted by him is, "use of processes (especially Computers, Microelectronics and Telecommunications) for storing, retrieving and sending information of all kinds (e.g. Words, Numbers, Pictures)." Since, the impugned product functions basically on microcomputers and electronic components for sending commands and receiving information, it would be covered by the schedule entry C-56.

The applicant further submits that, the product is a system using various wireless technologies for transmission of commands to the box installed. Thus, their product is an Electronic Intelligent Security System with Wireless Modem. A modem has been defined by the Oxford Dictionary as "a device linking a computer system and a telephone line so that data can be transmitted at high speed". The applicant informs that, now-a-days wireless modems are also used in the transmission of data. Hence, the applicant stresses that, the product being a modem would be covered by the heading 85.17 which notifies 'Modem' for the purposes of schedule entry C-56.

Alternatively, the applicant submits that, if the said system is not a modem, it can fit within the parameters of telephone sets as 'telephone sets' are rightly understood to include mobile phones which are devices for wireless communication and Telephone sets are covered under heading 85.17. The applicant contends that, the entire control process is based on SMS commands which is similar to one facilitated by Mobile Phones.

[B] M/s. Micro Alfa Technologies Pvt. Ltd.

The applicant has informed that, the product is cleared under Centre Excise Tariff sub heading 8525 2019. The applicant submits that, the heading is covered by the notification dt. 17.10.2005 issued for the purposes of the schedule entry C-56 which is for Information Technology Products. Therefore, the applicant contends that, the sale duly qualifies for tax rate of 4%.

The applicant further submits that, if the determination is held at a higher rate than contended by the applicant then, prospective effective be given to the determination order.

04. HEARING

[A] M/s. Hakotronics Pvt. Ltd.

The case was taken up for hearing on 09/01/2007. Shri Kirit Sheth, M. D. attended on 09/01/2007. He explained the description of the product as well as its uses. He argued that, the product is covered by the notification on Information Technology Products issued for the purposes of the schedule entry C-56 of the Maharashtra Value Added Tax Act, 2002, thereby attracting tax @ 4%.

During the course of hearing, he was asked to submit evidence as regards the excise classification applicable to his product. This was needed as the notification for the purposes of the schedule entry C-56 was based on classification under Central Excise. The applicant however failed to submit the required details. Hence, the applicant was asked to submit the required details by a communication dt. 17/02/2007. The applicant by his reply dt. 05/03/2007 informed about the inability to produce the required details. The applicant does not have excise registration due to turnover below the excise exemption limit. The applicant further informed that, the product of a manufacturer of a similar product as that of the applicant was classified under the central excise heading 8525 20 19. The applicant submitted a copy of a partially visible invoice copy of the product "Two way communication electronic device" sold by M/s. Micro Alfa Technologies Pvt. Ltd. Photo copies of the brochures of the product Micro VBB i.e. Micro Vehicle Blast Box were also submitted. This office records showed that, M/s. Micro Alfa Technologies Pvt. Ltd. had also posed a question for determination by this office. Since the applicant, M/s. Hakotronics Pvt. Ltd. contended that, the product involved in both the cases is identical, it is decided to pass a common order.

Accordingly, both the cases were taken up for hearing on 07/08/2007. Shri Kirit Sheth, M. D. attended on 09/01/2007 in the case of M/s. Hakotronics Pvt Ltd. He submitted that, the product is an "Information Technology Product" as it uses the latest technology (GPRS). He submitted that, the product is a 'box' installed in a car as a communication/messaging device. He further submitted that, the product is also an anti-theft device.

[B] M/s. Micro Alfa Technologies Pvt. Ltd.

None attended on behalf of M/s. Micro Alfa Technologies Pvt. Ltd. A communication dt. 07/08/2007 was received from the office of Shri C.B. Thakar, the authorized representative of M/s. Micro Alfa Technologies Pvt. Ltd. requesting adjournment of the matter for 15 days.

05. OBSERVATIONS

I have gone through all the facts of the case. The products under consideration are as follows :-

1. 'V-Secura ARIES' (Electronic Intelligent Security System with wireless modem).
2. "Two way communication electronic device"

The hearing of the application by M/s. Micro Alfa Technologies Pvt. Ltd. for determination of the tax rate on "Two way communication electronic device" could not take place. Hence, there is no alternative to determining the question posed on the basis of the documents produced alongwith the application. Accordingly, the case is taken up for decision on the basis of papers on record on merit.

Both the applicants' have contended that, the product falls under Excise Heading 8525 20 19 notified for the purposes of the schedule entry C-56 of the Maharashtra Value Added Tax Act,2002. The schedule entry reads thus,

IT products as may be notified by the State Government from time to time.

So far 2 notifications have been issued for the purposes of the aforementioned entry. Let me reproduce the description against the excise heading 8525 for the purposes of the notification :-

NOTIFICATION DT. 1/4/2005

Sr. No.	Central Excise Tariff Heading	Description
15	85.25	Transmission apparatus other than apparatus for radio broadcasting or TV broadcasting, transmission apparatus incorporating reception apparatus, digital still image video cameras.

NOTIFICATION DT. 17/10/2005

Sr. No.	Heading No.	Sub Heading No.	Tariff Item No.	Description
19.	-	8525 10	-	Transmission apparatus other than apparatus for radio broadcasting or TV broadcasting
20.	-	8525 20	-	Transmission apparatus incorporating reception apparatus, including walki talkie sets, cordless handsets, car telephone, transportable telephone, marine radio communication equipment, amateur radio equipment, cellular telephone
21.	-	-	8525 40 00	Still image video cameras and digital cameras

The description under Central Excise against the excise heading 8525 is as follows:-

8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras

Since the applicants' have claimed that the impugned products are covered under the excise heading 8525 20 19, let me also reproduce the description under Central Excise against the excise heading 8525 as follows :-

8525 20	-	*Transmission apparatus incorporating reception apparatus*:
	---	*Two way radio communication equipment*:
8525 20 11	----	Walkie talkie set
8525 20 12	----	Cordless handset
8525 20 13	----	Car Telephone
8525 20 14	----	Transportable telephone
8525 20 15	----	Marine radio communication equipment
8525 20 16	----	Amateur radio equipment
8525 20 17	----	Cellular telephone
8525 20 19	----	Other
	---	*Other*:
8525 20 91	----	VSAT terminals
8525 20 92	----	Other satellite communication equipment
8525 20 99	----	Other

It can be seen that, the heading 8525 20 is for transmission apparatus incorporating reception apparatus which is further described as "**Two way radio communication equipment**". Now in the light of the above extracts from Central Excise, let me have a look at both the notifications so as to ascertain the coverage of the impugned products therein.

NOTIFICATION DT. 1/4/2005

The description for the purposes of the notification is not similar to the description under Central Excise. The notification covers

- Transmission apparatus other than apparatus for radio broadcasting or TV broadcasting
- Transmission apparatus incorporating reception apparatus
- Digital still image video cameras

It can be seen from the description under Central Excise for the main heading 8525 reproduced above that, the same covers transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television. For the purposes of our notification dt. 1/4/2005, radio or TV broadcasting transmission apparatus incorporating reception apparatus have not been covered. The present products do not find a use in radio or TV broadcasting and transmission. Hence, they are not excluded.

The notification further covers transmission apparatus incorporating reception apparatus which is described as "**Two way radio communication equipment**". The present product is used for two way radio communication between the registered user of the product and the vehicle. The applicants' have informed that, the impugned products intimate unauthorized intrusion through SMS to the registered user. On reception of the specific command from the registered user, the impugned products act accordingly like locking/unlocking of the vehicle door, engine immobilization, etc. Herein, I would reproduce the relevant extract from the **HSN Notes** to the heading 8525 for a better understanding of the concept of "Two way radio communication equipment".

HSN NOTES

TRANSMISSION APPARATUS FOR RADIO-TELEPHONY OR RADIO-TELEGRAPHY

This apparatus is used for the transmission of signals (representing speech, messages or still pictures) by means of electro-magnetic waves which are transmitted through the ether without any line connection.

This group includes, inter alia :

(1) Fixed apparatus (e.g., fixed transmitters and transmitter-receivers). Certain types, used mainly in large installations, include special devices such as secrecy devices (e.g., spectrum inverters) and multiplex devices (used for sending more than two messages simultaneously).

(2) Radio-telephony apparatus for motor vehicles, ships, aircraft, trains, etc.

(3) Portable radio-telephones, usually battery operated, of the "walkie-talkie" type, as well as cellular telephones (also called "mobile phones"), including mobile radio-telephones of a type designed to be used in motor vehicles.

(4) Transmitters used in radio-telegraphic staff location systems.

(5) Radio transmitters for simultaneous interpretation at multilingual conferences.

(6) Automatic transmitters for distress signals from ships, aircraft, etc.

(7) "Facsimile" radio-telegraphic apparatus for transmitting copies of documents, newspapers, plans, messages, etc.

(8) Cordless microphones consisting of a housing containing a transmitter which sends the signals received by the microphone inside the housing. Attached is a short length of cable (which acts as an aerial) or a small metal aerial.

(9) Transmitters or transmitter/receivers of telemetric signals.

(10) Separately presented cordless handsets for line telephone sets.

The radio apparatus of the group may include certain parts (e.g., telegraph keys, scanners for picture transmission) which are identical to those normally used in line telegraphy or line telephony. If presented separately, these parts are classified in heading 85.17.

The present products being of a type used for present product is used for two way radio communication, they would be covered by the description against the heading 85.25 of the notification dt. 1/4/2005 issued for the purposes of the schedule entry C- 56 of the Maharashtra Value Added Tax Act, 2002.

NOTIFICATION DT. 17/10/2005

The description for the purposes of the notification is not similar to the description under Central Excise. The notification covers

- Transmission apparatus other than apparatus for radio broadcasting or TV broadcasting
- Transmission apparatus incorporating reception apparatus
- Still image video cameras
- Digital cameras

The observations as made by me in the discussion on the **NOTIFICATION DT. 1/4/2005** would be applicable to the **NOTIFICATION DT. 17/10/2005.** In fact in the **NOTIFICATION DT. 17/10/2005,** the description in respect of transmission apparatus incorporating reception apparatus has an "inclusion" clause. The description reads as - transmission apparatus incorporating reception apparatus, including walkie talkie sets, cordless handsets, car telephone, transportable telephone, marine radio communication equipment, amateur radio equipment, cellular telephone. The word *"including"* is used here to illustrate and not for expansion purposes. The Karnataka High Court in the recent judgment in the case of **M/s. Stovekraft pvt. ltd. v. State of Karnataka (2006-(147)-STC -0329 -KAR)** had an opportunity to discuss the meaning of the word *"including"*. The observations from the same could be reproduced thus,

"The word "includes" is often used in interpretation clauses in order to enlarge the meaning of *the words or phrases occurring in the body of the statute. When it is so used, these words and phrases must be construed as comprehending not only such things as they signify according to their nature and import, but also things which the interpretation clause declares that they shall include. The words used in an inclusive definition denote extension and cannot be treated as restricted in any sense. When we are dealing with an inclusive definition it would be inappropriate to put a restrictive interpretation upon the terms of wider limitation."*

The Bombay High Court had an occasion to interpret the word "including" in the case of **M/s. Afson Industrial Corporation [78 STC 383]** wherein it is observed that, " *The normal function of the word "including" in an entry, is to indicate that though the items following the word "including" are of the type of the main item in the entry, there could be some* *doubt as to whether the main entry covered them or not and, therefore, the legislature specifically mentioned those items in the entry to remove scope for any doubt."*

In the present case, the Legislature has for the purposes of the notification sought to cover "*Transmission apparatus incorporating reception apparatus*" which as per Central Excise is further described as "*Two way radio communication equipment*". I have already reproduced hereinabove the excise heading 8525 20 and the same covers walkie talkie set, cordless handset, etc. The ratio of the judgment in the case of **M/s. Afson Industrial Corporation [78 STC 383]** could be applied to the facts of this case such that, the items following the word "including" are of the type of the main item in the entry. However, there could be some doubt as to whether the main entry covered them or not and, therefore, the legislature specifically mentioned those items in the entry to remove scope for any doubt. It does not mean that, the heading covers only those items as are following the word "including". The heading covers all items covered by the scope of the words "*Transmission apparatus incorporating reception apparatus*" and described as "*Two way radio communication equipment*". The items following the word "including" are used merely as an illustration to show as to what type of goods would be covered by the expression *"Transmission apparatus incorporating reception apparatus"*.

The schedule entry under consideration C-56 is a referential entry with the classification under schedule entry being dependent upon the corresponding classification under the Central Excise Tariff Act. Under the Excise Act, the Excise Law Tribunal in the case of Tata Teleservices (168 ELT 0181) for the product "Fixed Wireless Terminal" and further in the case of Kerala State Electronics Development Corporation (68 RLT 0538) for the product "Satellite Receiver" while holding them "Two way communication equipment" has discussed the scope of the term "Transmission apparatus". The relevant extract from 68 RLT 0538 could be reproduced as follows :-

"It is significant to consider similar goods in Heading 85.25 which includes transmission apparatus for radio-telephony, radio-telegraphy. Heading 85.25 also includes transmission apparatus for radio-telephony, radio-telegraphy and radio-broadcasting. The explanatory notes to the heading include any transmission apparatus for radio-telephony or radio-telegraphy, such goods as portable radio-telephones, usually battery operated, of the walkie-talkie as well as transmitters/receivers of telemetric signals and separately presented cordless handsets for line telephone sets. ***Each of these three items transmit as well as receive wireless signals.****"*

Thus, transmission and reception of signals is a necessary condition to include a product under the heading. As the impugned products fulfill the aforementioned condition and being of the type used for two way radio communication, they would be covered by the description against the heading 8525 20 of the notification dt. 17/10/2005 issued for the purposes of the schedule entry C- 56 of the Maharashtra Value Added Tax Act, 2002.

06. Having seen as above, there would not arise the need for ascertaining the applicability of the claim made by the applicant M/s. Hakotronics Pvt Ltd. as regards the coverage of his product 'V-Secura ARIES' (Electronic Intelligent Security System with wireless modem) by the description of a **'modem'** in the heading 85.17. Alternatively, the applicant had contended that, the product be treated as being covered by the description of a **'telephone set'**.

The products having been decided as covered by the schedule entry C- 56 of the Maharashtra Value Added Tax Act, 2002, thereby attracting tax @ 4%, the plea for prospective effective to the determination order made by the applicant M/s. Micro Alfa Technologies Pvt. Ltd. does not require to be considered.

07. In view of the discussion held hereinabove, I pass an order as follows :-

ORDER

(Under section 56 of the Maharashtra Value Added Tax Act, 2002.)

No.DDQ-11-2005/Adm-5/48/B-2 Mumbai,dt. 24.8.2007
DDQ-11-2006/Adm-5/71/

This set of two applications posing a common question for determination as regards the rate of tax applicable is herewith answered as follows :-

Sr No	Name of the applicant	Product	Schedule Entry	Rate of tax	Period	Remark
1.	M/s. Hakotronics Pvt. Ltd.	'V-Secura ARIES' (Electronic Intelligent Security System with wireless modem)	C- 56	4%	01/04/2005 onwards	"Two way radio communication equipment"
2.	M/s. Micro Alfa Technologies Pvt. Ltd.	"Two way communication electronic device"				

(SANJAY BHATIA)
Commissioner of Sales Tax,
Maharashtra State, Mumbai.