

**GUJARAT AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX
D/5, RAJYA KAR BHAVAN, ASHRAM ROAD,
AHMEDABAD – 380 009.**



ADVANCE RULING NO. GUJ/GAAR/R/2025/51
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2025/AR/4)

Date: 24 / 11/2025

Name and address of the applicant	:	Pradeepkumar Gaurishankar Trivedi [Trade Name:- New Aashi Rainwear] 843/2, Opp Niki Cable, Nidhi Ind Estate, Rakanpur, Gandhinagar, Gujarat-382721
GSTIN of the applicant	:	24AAAPT5917F1ZS
Jurisdiction Office	:	Office of the Assistant Commissioner of State Tax, Unit-25, Range-7, Division-3, Kalol.
Date of application	:	06.01.2025
Clause(s) of Section 97(2) of CGST/GGST Act, 2017, under which the question(s) raised.	:	(a)
Date of Personal Hearing	:	16.10.2025
Present for the applicant	:	Shri Meet Desai, CA and Shri Pradeepkumar G Trivedi, Proprietor

Brief facts:

M/s. Pradeepkumar Gaurishankar Trivedi, Trade Name: - New Aashi Rainwear, 843/2, Opp Niki Cable, Nidhi Ind Estate, Rakanpur, Gandhinagar, Gujarat-382721 [for short – ‘applicant’] is registered under GST and their GSTIN is 24AAAPT5917F1ZS.

2. The applicant is engaged in the business of manufacture, resale, deal, purchase, import, export, process all kind and nature of plastics, rainwear, rubberized rainwear, nylon rainwear and all other items of plastics clothing, plastic sheeting other rainwear accessories. They provide a wide range of products for men, women and children as under:-

- Coats
- Raincoats
- Wind cheaters
- Trench coats
- Rain jackets
- Seasonable coats, etc.



3. The applicant has submitted the detailed manufacturing process of PVC raincoats as under:-

(a) Procuring raw materials

The first step involves sourcing the necessary raw materials, including PVC rolls or sheets, plastic buttons, zippers, draw cords, stoppers, and other accessories, which are procured from local suppliers or are imported.

(b) Panel cutting process

The PVC sheets are cut into various components of the raincoat, such as sleeves, pockets, and the front and back panels. Each part is precisely cut into desired shapes and sizes to ensure consistency and proper assembly.

(c) Printing

This involves printing designs, logos on the raincoat's surface as per the product specifications. This adds aesthetic value and brand identity to the final product.

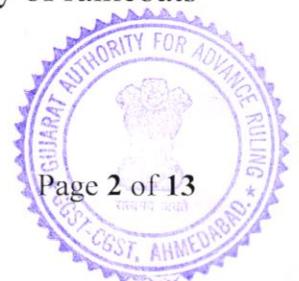
(d) Welding (Heat Sealing)

Since raincoats must be non-porous, traditional stitching methods using needles and threads are unsuitable. Instead, the components are joined using heat welding or chemical bonding. This ensures a durable and waterproof seal for buttons, zippers and other elements.

(e) Packing & Warehousing/Dispatching

Once all components are securely bonded and the raincoats are fully assembled, they are packed in the required quantities using boxes or cartons. The packaged products are then stored in the warehouse or dispatched directly to customers based on order requirements.

4. The applicant has been levying GST@18% on sale of PVC raincoats and has been classifying the said product under HSN 39269099. The applicant, however, found that it has been losing its market share in the PVC Raincoat market vertical since the past 2-3 years as its selling price was much higher than what was available in the market. The reason being the higher rate of GST @ 18% charged by them compared to their competitors, who are charging GST @ 5% on supply of raincoats under HSN 6204.



5. The applicant has, therefore, submitted the present application seeking a ruling on the following question: -

1. Applicant's Products viz. PVC/Plastic raincoats classified and falls under which entry of notification No. 1/2017-CT(Rate) dated 28.06.2017 and what is the correct HSN code for the said goods?
2. What is the rate at which GST is leviable on PVC/Plastic Raincoats supplied by the Applicant?

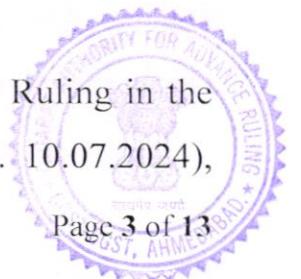
6. The applicant's interpretation of law in the matter is as under: -

(i) Attention is drawn to Notification No. 1/2017-CT(R) dtd. 28.06.2017-Schedule-III-HSN-3926-which reads as -*Other articles of plastics and articles of other materials of heading 3901 to 3914*. The '*Other Articles of Plastic*' found in Chapter 39 includes articles made out of plastic but there is no specification with regards to articles/items made out of plastic in relation to any type of clothing or more specifically raincoats.

(ii) The words '*Articles of Apparel*' is also mentioned at Entry No. 223 (Schedule-I) and Entry No 170 (Schedule-II) of Notification No. 1/2017-CT(R), which shows that the rate of CGST leviable shall be 2.5% on apparel (raincoats) sold at a value not exceeding Rs. 1000/- per piece and 6% on apparel (raincoats) sold at a value exceeding Rs. 1000/- per piece respectively and shall be covered under HSN 6201 or 6202, as the case may be.

(iii) It may be noted that a more specific mention of term RAINCOATS is found in Chapter 62 of the First Schedule of the Customs Tariff Act, 1975. The term '*Articles of Apparel*' is mentioned in both Chapter 39 as well as in Chapter 62 but the rule of specific over general shall prevail in the instant case. Even in terms of Rule 3(a) of the General Rules of Interpretation of the Customs Tariff Act, 1975, the heading which provides the most specific description shall be preferred to the heading providing a more general description. In support, reference is invited to the Hon'ble Apex Court Judgement in the case of *Commercial Tax Officer Vs Binani Cement Limited in Civil Appeal No. 336 of 2003*. Thus, in view of the above rule of interpretation, Entry No. 223 (Schedule-I) and Entry No 170 (Schedule-II) of Notification No. 1/2017-CT(R) dtd. 28.06.2017 provided more specific description over Entry No. 111 of Schedule III, with respect to the applicant's product i.e. Raincoats.

(iv) Attention is also invited to the Madhya Pradesh Advance Ruling in the case of *New ZEAL Fashion Wear (P)Ltd.* (Order No. 5/2024 dtd. 10.07.2024),



wherein it was held that PVC raincoat falls under Chapter 6201 4010 & 6202 4010 as the case may be, depending upon whether these are Men's/Boy's or Women's/Girl's raincoat and attract GST rate of 5%.

(v) Attention is also invited to the Customs AAR-Mumbai in the case of *New ZEAL Fashion Wear (P) Ltd.* (Ruling No. CAAR/Mum/ARC/21/2024 dtd. 16.02.2024), wherein it was held that PVC raincoat is classified under Chapter 62 of the Customs Tariff Act, 1975 as it more specifically covers the term 'raincoat'.

(vi) Chapter 62 states that the apparels should be made of materials specified therein i.e. 'Cotton, wool, Fine animal hair, Manmade fibre and other textile material'. The applicant is of the view that the raincoat made by them of PVC/Plastic is nothing but a manmade fibre and thus will fall under the said Chapter. To support the said contention, attention is invited to the definition of the term '*man-made fibre*', which according to the Collins English Dictionary, is a type of fibre that is made artificially, such as polyester or rayon, rather than occurring naturally like cotton or wool. According to Cambridge Dictionary '*Polyster*' means an artificial material that is a kind of plastic, often used for making clothes, bags, tents etc. According to Collins Dictionary, Polyster means a type of artificial cloth used especially to make clothes.

(vii) As per Chapter Notes of Chapter 54, the term man-made fibres mean staple fibres and filaments of organic polymers produced by manufacturing processes, either:

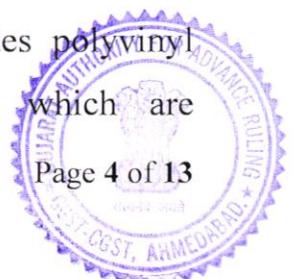
*(a) by polymerisation of organic monomers to produce polymers such as polyamides, **polyesters**, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly (vinyl alcohol) prepared by the hydrolysis of poly (vinyl acetate)); or*

.....

The terms "man-made", "synthetic" and "artificial" shall have the same meaning when used in relation to "textile materials".

Accordingly, polymers like polyester and poly vinyl will fall under the category of man-made fibres. Consequently, Applicant's product (viz. PVC raincoat) will fall under the category of man-made fibres since the same is made up of Poly Vinyl Chloride (PVC).

(viii) They have further relied upon the Plastic Waste Management Rules, 2016, the Textile Terms and Definitions Tenth Edition to state that manmade fibres include fibres made from synthetic polymer which further includes polyvinyl derivatives. Further, polyvinyl derivatives include chloro-fibre which are



manufactured from PVC. Therefore, textile fibres include fibres of PVC. The applicant has relied upon the Supreme Court's decision in the case of *Porritts & Spencer (Asia) Ltd-1978 (9) TMI 72*, to submit that any woven fabrics were 'textiles; irrespective of the materials used, technique of weaving adopted and the end-use of the product. Further, it was held by the SC that plastic is a well-known textile material and various varieties of yarns and fabrics are produced out of plastic materials, namely terelene, polyester, nylon, acrylic, texturised yarns, silicon yarns etc.

(ix) The raincoats manufactured and supplied by the Applicant are thus made of Polyster (PVC) and is classified as a man-made fibre or other textile material. Thus, on conjoint reading of the above provisions and the characteristics of the product, it is safe to infer that the applicant's product falls out of Chapter 39 and can be considered under Chapter 62 of the Tariff.

(x) The applicant intends to manufacture and sell its PVC raincoats for a consideration ranging from Rs. 450-Rs. 1000/- and thus the same will be leviable to GST @ 5%.

7. Personal hearing was granted on 16.10.2025 wherein Shri Meet Desai, CA and Shri Pradeepkumar G Trivedi, Proprietor appeared on behalf of the applicant and reiterated the facts & grounds as stated in the application. They also relied upon the judgement of Gujarat High Court passed in the case of *Ananta Synthetics Innovations-* [2024] 165 taxmann.com 130 (Gujarat) in support of their arguments.

Discussion and findings

8. At the outset, we would like to state that the provisions of both the CGST Act and the GGST 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 GGST Act.

9. We have considered the submissions made by the applicant in their application for advance ruling as well as the submissions made both oral and written during the course of personal hearing. We have also considered the issue involved, the relevant facts & the applicant's submission/interpretation of law in respect of question on which the advance ruling is sought.



10. We find that the short issue to be decided is whether the PVC/plastic raincoat supplied by the applicant would fall under Chapter 39 as Articles of Plastics or under Chapter 62 as Articles of apparel and clothing accessories. We reproduce the contending entries of Notification No. 1/2017-CT (R) as superseded by Notification No. 9/2025- CT (R) dated 17.09.2025 as under: -

CHAPTER-39

Schedule II – 9%

Sr. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
127	3926	Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, plastic beads and feeding bottles]

CHAPTER-62

Schedule I – 2.5%

Sr. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
389.	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value not exceeding ₹ 2500 per piece

Schedule II – 9%

Sr. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
198	62	Articles of apparel and clothing accessories, not knitted or crocheted, of sale value exceeding ₹ 2500 per piece

11. From the above, we find that if the goods fall under Chapter 39, Sr. No. 127 of Schedule-II of Notification No. 9/2025- CT (R) ibid would be applicable and consequently, the applicant is liable to pay GST @ 18%, whereas if it falls under Chapter 62, Sr. No. 389 of Schedule-I or Sr. No.198 of Schedule-II of the Notification ibid, depending upon the sale value of the goods, would be applicable, and the applicant would be liable to pay GST @ 5 % or 18% respectively.



12. The applicant's first reasoning for their goods in question i.e the PVC raincoats, to fall under Chapter 62 and not under Chapter 39 is that there is a specific mention of rain coat in HSN 6201 and 6202, whereas the same is absent in Chapter 39. Thus, a specific description shall be preferred to a heading providing a more general description. We find that though the Chapter 39 does not specifically mention the term raincoat but the explanatory notes to HSN 3926 specifically mentions that the said heading covers 'raincoats'. The same is reproduced below: -

“This heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14.

They include :

(1) Articles of apparel and clothing accessories (other than toys) made by sewing or sealing sheets of plastics, e.g., aprons, belts, babies' bibs, raincoats, dress-shields, etc. Detachable plastic hoods remain classified in this heading if presented with the plastic raincoats to which they belong.

[Emphasis supplied]

Thus, raincoats which are manufactured by sealing sheets of plastics are included in Chapter 39.

13. We also find that the explanatory notes specifically mention that Chapter 39 covers polymers and articles thereof and that polymers may be chemically modified such as poly vinyl chloride, polyvinyl acetate etc. The same is reproduced below:-

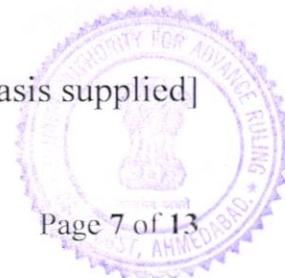
“GENERAL

In general, this Chapter covers substances called polymers and semi-manufactures and articles thereof, provided they are not excluded by Note 2 to the Chapter.

* * * *

Polymers may be chemically modified as, for example, in the chlorination of polyethylene or poly(vinyl chloride), the chlorosulphonation of polyethylene, the acetylation or nitration of cellulose, or the hydrolysis of poly (vinyl acetate).”

[Emphasis supplied]

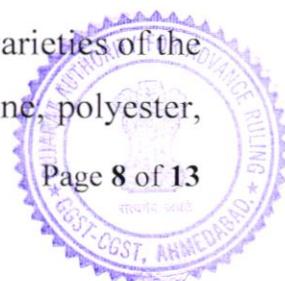


Thus, as per the explanatory notes of Chapter 39, it covers articles of Polyvinyl Chloride (PVC) and there is also specific mention of raincoats in the explanatory notes to heading 3926. Therefore, raincoats made of PVC would fall under HSN 3926.

14. The applicant's next reasoning to put the PVC raincoats in Chapter 62 is that raincoat made by them of PVC/Plastic is nothing but a manmade fibre and thus will fall under the said Chapter. They have relied upon the AAR rulings of *ZEAL Fashion Wear (P) Ltd.* both by the Customs and GST Advance Ruling Authority. Firstly, Advance ruling orders are not binding and have only persuasive value. We have gone through both these judgements and we have a different appreciation of law, and therefore, are not inclined to adopt that view, for the reasons we will now elaborate.

15. Though we cannot sit in judgement over the rulings passed by these authorities but since the applicant has relied upon these rulings, we are constrained to explain why we are not in agreement with their views. The first ruling of *ZEAL Fashion Wear (P) Ltd.* has been given by the Customs Authority of Advance Ruling, Mumbai. The Authority has classified the PVC raincoat under Chapter 62 on the ground that Chapter note specifies that the expression 'plastic' does not apply to the materials regarded as Textile materials of Section XI. The Authority has not given any concrete reasoning as to how the PVC raincoat is a textile garment. Further, the Authority's view has also been influenced by the fact that there is specific mention of rain coat in HSN 6201 and 6202. We have already shown in the preceding paras that even for Chapter 39, the explanatory notes have held that they include rain coats.

16. The second ruling of *ZEAL Fashion Wear (P) Ltd.* has been given by the Madhya Pradesh Advance Ruling Authority. We find that even this Authority's view has been influenced by the fact that there is specific mention of rain coat in HSN 6201 and 6202 and not in HSN 392620. Here also, the Authority has held that Chapter 39 does not cover articles that are covered under Section XI. The Authority has also relied upon the judgement of the Supreme Court in the case of *Porritts & Spencer (Asia) Ltd.*, wherein it has been held that any woven fabrics were textile irrespective of the materials used, technique of weaving adopted and the end use of the product; that plastic is a well known textile material and various varieties of the yarn and fabrics are produced out of plastic materials, namely, terelene, polyester,



nylon , acrylic, texturised yarns, silicone yarns etc. The Authority has also held that as per the definition of manmade fibres under Chapter Note 1 of Chapter 54, polyvinyl chloride is included in the definition of manmade fibres. This interpretation by the Authority does not appeal to us.

17. We find that a similar ruling was sought from the West Bengal Authority for advance ruling by *M/s Aristocrat Industries Pvt. Ltd.*, which had held that PVC raincoats would aptly fall under Chapter 39 and not Chapter 62 (Advance Ruling Order No. 28/WBAAR/2024-25 dtd. 27.02.2025). The same has also been upheld by the Appellate Authority for Advance Ruling vide Order dtd. 05.05.2025. We have gone through the Authority's order and are in agreement with the reasoning given by the Appellate Authority. We reproduce the relevant portions of the ruling, which we feel, clinches the issue: -

"4.7 Further, the Hon 'ble Supreme Court in case of Porritts & Spencer (Asia) Ltd. A vs State of Haryana on 6 September, 1978 observed as follows: —the word 'textiles is derived from the Latin 'texere' which means 'to weave' and it means any woven fabric. When yarn, whether cotton, silk, woollen, rayon, nylon or of any other description as made out of any other material is woven into a fabric, what comes into being is a 'textile' and it is known as such. It may be cotton textile, silk textile, woollen textile, rayon textile, nylon textile or any other kind of textile. The method of weaving adopted may be the warp and woof pattern as is generally the case in most of the textiles, or it may be any other process or technique. There is such phenomenal advance in science and technology, so wondrous i.. the variety of fabrics manufactured from materials hitherto unknown or unthought of and so many are the new techniques invented for making fabric out of yam that it would be most unwise to confine the weaving process to the warp and weft pattern. Whatever be the mode of weaving employed, woven fabric would be „textiles“. What is necessary is no more than weaving of yarn and weaving would mean binding or putting together by some process so as to form a fabric."

4.8 The applicant contends that that PVC raincoat, despite their synthetic composition, is to be classified under HSN 6201 4010. We find that Chapter 62 is meant for —Articles of apparel and clothing accessories, not knitted or crocheted". Note (1) of this chapter further speaks that —This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted (other than those of heading 6212). Thus, to cover under this chapter, a PVC raincoat must fall under the category of a made-up article of textile fabric.



4.9 Admittedly the item manufactured by the applicant is a non-woven product as the applicant himself has submitted that it employs a fusion method, wherein the parts are thermally or chemically bonded to form a seamless, non-woven product. In order to analyse whether PVC sheet can be regarded as textile material thereby to qualify to be a woven fabric, we have explored the manufacturing process of PVC sheet in the internet and from the website of petronthermoplast.com, we find such process as follows:—Polyvinyl Chloride, commonly known as PVC, is a synthetic polymer derived from the vinyl chloride monomer. It is produced through a polymerization process that involves combining vinyl chloride molecules to form long chains, resulting in the creation of PVC resin – the primary raw material for PVC sheet production.

Raw Materials for PVC Sheet Production

The first step in making PVC sheet is to gather all the necessary raw materials. These include:

- 1. Vinyl Chloride Monomer (VCM): Obtained from the chemical reaction between ethylene and chlorine, VCM is the essential building block of PVC.*
- 2. PVC Resin: As mentioned earlier, PVC resin is the result of polymerizing vinyl chloride molecules. It provides the base structure for the PVC sheet.*
- 3. Plasticizers: Plasticizers are added to the PVC resin to improve its flexibility and workability. Phthalate-based plasticizers have been widely used, but due to environmental concerns, alternative plasticizers like bio-based ones are gaining popularity.*
- 4. Stabilizers: Stabilizers help prevent PVC from degrading during the manufacturing process by providing thermal stability and preventing oxidation.*
- 5. Fillers and Pigments: Various fillers and pigments may be added to enhance specific properties or add color to the PVC sheet.*

PVC Sheet Manufacturing Process

The production of PVC sheet involves several stages, each contributing to the final product's quality and characteristics. Let's explore the step-by-step process of making PVC sheet:

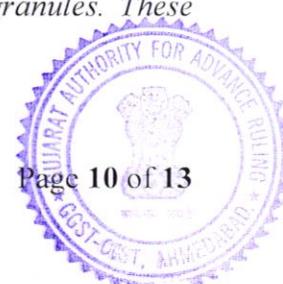
1. Polymerization

The journey to creating PVC sheet begins with polymerization. In this stage, the vinyl chloride monomer (VCM) undergoes a process called polymerization, where multiple VCM molecules link together to form polymer chains. This process is typically achieved through either suspension polymerization or emulsion polymerization.

2. Production of PVC Resin

After the polymerization process, the resulting product is PVC resin. This resin is in the form of small particles, often referred to as PVC resin granules. These granules will serve as the base material for the PVC sheet.

3. Compounding



The next step is compounding, where the PVC resin is mixed with various additives to improve its properties. Plasticizers, stabilizers, fillers, and pigments are precisely measured and blended with the PVC resin to create a homogenous mixture.

4. Extrusion

Once the PVC compound is ready, it is fed into an extruder, a machine that melts the mixture to form a uniform molten mass. The molten PVC is then forced through a die, which imparts the desired shape and thickness to the sheet. The extrusion process can be either calendaring or flat-die extrusion, depending on the type of sheet being manufactured.

5. Cooling and Sizing

After the extrusion process, the freshly formed PVC sheet undergoes cooling to solidify its shape and size. Proper cooling is essential to prevent warping or deformities in the final product. The sheet is then trimmed and cut to the required dimensions.

6. Embossing (Optional)

In some cases, the PVC sheet may undergo an embossing process to add textures or patterns to its surface. This is achieved through the use of embossing rollers, which press the desired design onto the sheet during the cooling process.

7. Surface Treatment (Optional)

For specific applications, the PVC sheet may undergo surface treatment to enhance its properties. Surface treatments can include corona treatment to improve printability or the application of coatings to increase chemical resistance.

4.10 In view of the aforesaid manufacturing process, we are of the opinion that PVC sheet cannot be regarded as a woven fabric. Even in common parlance, the item PVC sheet is not considered as textile materials. We are therefore unable to accept the contention of the applicant that the item PVC raincoat would be classified under HSN 6201 40 10 since to qualify to be an item under chapter 62, it must be an article of textile fabric. We are not disputing that the item PVC raincoat, in common parlance, is known as apparel. We therefore find that the item being an apparel, which is primarily composed of polyvinyl chloride (PVC), would be classified under HSN 3926 20 as Articles of apparel and clothing accessories (including gloves, mittens and mitts). In this context, entry no 111 of Schedule –III of Notification No. 01/2017- Central Tax (Rate) dated 28.06.2017, as amended from time to time, may be reproduced which also speaks that the item plastic raincoat falls under heading 3926:

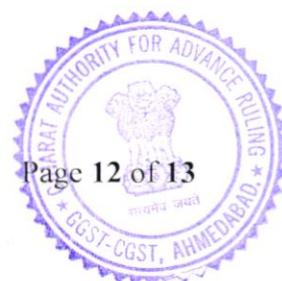
Chapter/Heading/ Subheading/Tariff item	Description of goods	Tax Rate	Period
3926	PVC Belt Conveyor,	9%	01.07.2017 to 21.09.2017



	<i>Plastic Tarpaulin</i>		
3926	<i>PVC Belt Conveyor, Plastic Tarpaulin, Medical grade sterile disposable gloves, Plastic raincoats</i>	9%	22.09.2017 to 14.11.2017
3926	<i>Other articles of plastics and articles of other materials of heading 3901 to 3904 [other than bangles of plastic, plastic beads and feeding bottles]</i>	9%	15.11.2017 onwards

[Emphasis supplied]

18. Thus, as can be seen from the Ruling in the case of *Aristocrat Industries Pvt Ltd.*, for the product to fall under Chapter 62, as per Chapter Note 1 of Chapter 62, it has to be made from textile fabric. The fabric may be of wool or fine animal hair, cotton, man-made fibres or other textile materials. The Supreme Court in *Porritts & Spencer (Asia) Ltd Vs State of Haryana* has held that textile means any woven fabric. The applicant has also relied upon the same para of the judgement but the latter part, where the Supreme Court has observed that any woven fabrics were ‘textiles’ irrespective of the material used, technique of weaving adopted and the end use of the product. It is true that with the advancement of science various materials apart from naturally occurring ones have been used to manufacture textiles and technique of weaving has also evolved with time. However, for a product to fall under Chapter 62, the product should have been woven. We find that the raincoat manufactured by the applicant is not woven but has been made of PVC sheets, whose parts are heat welded or chemical bonded.



19. We find that the applicant has also relied upon the judgement of the High Court of Gujarat in the case of *Ananta Synthetics Innovations*. We, however, find that the said judgement will not support the applicant's view for the simple reason that the issue involved therein was the classification of Geo membranes. Secondly, what made the High Court to hold that the Geo membrane is classifiable under Chapter 59 was that the product 'Geo membrane' was a woven fabric and was brought into existence by weaving method, which is not in the applicant's case.

20. In view of the foregoing, we rule as under: -

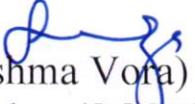
RULING

Q.1 Applicant's Products viz. PVC/Plastic raincoats classified and falls under which entry of notification No. 1/2017-CT (Rate) dated 28.06.2017 and what is the correct HSN code for the said goods

Ans: PVC/Plastic Raincoats are classified under HSN 3926 and fall under Entry No. 127 of Notification No. No. 9/2025- CT (R) dated 17.09.2025, which has superseded Notification No. 1/2017-CT (Rate) dated 28.06.2017.

Q.2 What is the rate at which GST is leviable on PVC/Plastic Raincoats supplied by the Applicant?

Ans: At present, the rate of GST leviable on PVC/Plastic Raincoats is 18%.


(Sushma Vora)
Member (SGST)

Place: Ahmedabad
Date: 24.11.2025




(Vishal Malani)
Member (CGST)