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- New Age Instruments & Materials (P) Ltd., In re*, (Sunder Lal, Member CGST and Kumud Singh, Member SGST), [2022 SCC OnLine Har AAR-GST 14](#)
- PI Industries Ltd., In re*, (Sunder Lal, Member CGST and Kumud Singh, Member SGST), [2022 SCC OnLine Har AAR-GST 2](#)

Rites Ltd., In re, (Sunder Lal, Member CGST and Kumud Singh, Member SGST), [2022 SCC OnLine Har AAR-GST 8](#)

Unimet Profiles (P) Ltd., In re, (Sunder Lal, Member CGST and Kumud Singh, Member SGST), [2023 SCC OnLine Har AAR-GST 9](#)

V Civil Net India (P) Ltd., In re, (Sunder Lal, Member CGST and Kumud Singh, Member SGST), [2023 SCC OnLine Har AAR-GST 17](#)

Valley Residents Welfare Society, In re, (Sunder Lal, Member CGST and Kumud Singh, Member SGST), [2022 SCC OnLine Har AAR-GST 15](#)

VPS Motors (P) Ltd., In re, (Sunder Lal, Member CGST and Kumud Singh, Member SGST), [2023 SCC OnLine Har AAR-GST 12](#)

Wazir Home Solutions (P) Ltd., In re, (Sunder Lal, Member CGST and Kumud Singh, Member SGST), [2023 SCC OnLine Har AAR-GST 13](#)

World Tele Services, In re, (Sunder Lal, Member CGST and Kumud Singh, Member SGST), [2023 SCC OnLine Har AAR-GST 5](#)

Karnataka Authority for Advance Ruling (GST)

Central Police Canteen, In re, (M.P. Ravi Prasad, Additional Commissioner of Commercial Taxes Member (State) and Kiran Reddy T., Additional Commissioner of Customs & Indirect Taxes Member (Central)), [2023 SCC OnLine Kar AAR-GST 26](#)

Chamundeswari Electricity Supply Corpn. Ltd., In re, (M.P. Ravi Prasad, Additional Commissioner of Commercial Taxes Member (State) and Kiran Reddy T., Additional Commissioner of Customs & Indirect Taxes Member (Central)), [2023 SCC OnLine Kar AAR-GST 32](#)

Deeksha Sanjay, In re, (M.P. Ravi Prasad, Additional Commissioner of Commercial Taxes Member (State) and Kiran Reddy T., Additional Commissioner of Customs & Indirect Taxes Member (Central)), [2023 SCC OnLine Kar AAR-GST 35](#)

Enzyme Business Center, In re, (M.P. Ravi Prasad, Additional Commissioner of Commercial Taxes Member (State) and Kiran Reddy T., Additional Commissioner of Customs & Indirect Taxes Member (Central)), [2023 SCC OnLine Kar AAR-GST 27](#)

Hitze Boilers (P) Ltd., In re, (M.P. Ravi Prasad, Additional Commissioner of Commercial Taxes Member (State) and Kiran Reddy T., Additional Commissioner of Customs & Indirect Taxes Member (Central)), [2023 SCC OnLine Kar AAR-GST 28](#)

Juspay Technologies (P) Ltd., In re, (M.P. Ravi Prasad, Additional Commissioner of Commercial Taxes Member (State) and T. Kiran Reddy, Additional Commissioner of Customs & Indirect Taxes Member (Central)), [2023 SCC OnLine Kar AAR-GST 30](#)

Loyal Hospitality (P) Ltd., In re, (M.P. Ravi Prasad, Additional Commissioner of Commercial Taxes Member (State) and Kiran Reddy T., Additional Commissioner of Customs & Indirect Taxes Member (Central)), [2023 SCC OnLine Kar AAR-GST 34](#)

Nagaraju Jayanna, In re, (M.P. Ravi Prasad, Additional Commissioner of Commercial Taxes Member (State) and Kiran Reddy T., Additional Commissioner of Customs & Indirect Taxes Member (Central)), [2023 SCC OnLine Kar AAR-GST 29](#)

P.K.S. Centre for Learning, In re, (M.P. Ravi Prasad, Additional Commissioner of Commercial Taxes Member (State) and Kiran Reddy T., Additional Commissioner of Customs & Indirect Taxes Member (Central)), [2023 SCC OnLine Kar AAR-GST 31](#)

Sirimiri Nutrition Food Products (P) Ltd., In re, (M.P. Ravi Prasad, Additional Commissioner of Commercial Taxes Member (State) and Kiran Reddy T., Additional Commissioner of Customs & Indirect Taxes Member (Central)), [2023 SCC OnLine Kar AAR-GST 33](#)

Kerala Authority for Advance Ruling (GST)

Additional Skill Acquisition Programme Kerala, In re, (Rajeswari R. Nair, IRS & Additional Commissioner of Central Tax Member and Abdul Latheef K., Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 6](#)

Ansalam Ancil, In re, (S.L. Sreeparvathy, IRS & Addl. Commissioner of Central Tax Member and K. Abdul Latheef, Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 13](#)

Aromal Manoj, In re, (S.L. Sreeparvathy, IRS & Additional Commissioner of Central Tax Member and Abraham Renn S., IRS Additional Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 5](#)

Best Money Gold Jewellery Ltd., In re, (S.L. Sreeparvathy, IRS & Additional Commissioner, Central Tax Member and Abraham Renn S., IRS Additional Commissioner, State Tax Member), [2023 SCC OnLine Ker AAR-GST 14](#)

Chipsan Aviation (P) Ltd., In re, (Gayathri P.G., IRS & Joint Commissioner of Central Tax Member and Abdul Latheef K., Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 8](#)

Choice Foundation, In re, (S.L. Sreeparvathy, IRS & Additional Commissioner, Central Tax Member and Abraham Renn S., IRS Additional Commissioner, State Tax Member), [2023 SCC OnLine Ker AAR-GST 9](#)

Choice Foundation, In re, (S.L. Sreeparvathy, IRS & Addl Commissioner of Central Tax Member and Abraham Renn S., IRS Addl Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 15](#)

Cochin Port Trust, In re, (S.L. Sreeparvathy, IRS & Additional Commissioner, Central Tax Member and Abraham Renn S., IRS Additional Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 16](#)

Confederation of Real Estate Developers' Assn. of India, In re, (S.L. Sreeparvathy, IRS & Joint Commissioner of Central Tax Member and Abraham Renn S., I.R.S. Additional Commissioner of State Tax Member), [2022 SCC OnLine Ker AAR-GST 18](#)

Confident Projects Residential, In re, (S.L. Sreeparvathy, IRS & Additional Commissioner of Central Tax Member and K. Abdul Latheef, Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 17](#)

Dharti Dredging & Infrastructure Ltd., In re, (S.L. Sreeparvathy, IRS & Additional Commissioner of Central Tax Member and Abraham Renn S., IRS Additional Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 10](#)

Emal Manjeri Global LLP, In re, (Gayathri P.G., IRS & Joint Commissioner of Central Tax Member and Abdul Latheef K., Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 18](#)

Galaxy Homes (P) Ltd., In re, (S.L. Sreeparvathy, IRS & Joint Commissioner of Central Tax Member and Abraham Renn S., IRS Additional Commissioner of State Tax Member), [2022 SCC OnLine Ker AAR-GST 17](#)

- Kannur International Airport Ltd., In re*, (S.L. Sreeparvathy, IRS & Addl. Commissioner of Central Tax Member and K. Abdul Latheef, Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 19](#)
- Kerala Land Development Corpn. Ltd., In re*, (Gayathri P.G., IRS & Joint Commissioner of Central Tax Member and Abdul Latheef K., Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 21](#)
- Kerala SEB, In re*, (S.L. Sreeparvathy, IRS Additional Commissioner of Central Tax Member and Abraham Renn S., IRS Additional Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 20](#)
- Kerala State Coop. Federation for Fisheries Development Ltd., In re*, (S.L. Sreeparvathy, IRS & Joint Commissioner of Central Tax Member and Abraham Renn S., IRS Additional Commissioner of State Tax Member), [2022 SCC OnLine Ker AAR-GST 20](#)
- Kottoor Mathew Jose Mathew, In re*, (Gayathri P.G., Joint Commissioner of Central Tax Member and Abdul Latheef K., Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 22](#)
- Kunnassery Poulouse Joy, In re*, (Gayathri P.G., IRS & Joint Commissioner of Central Tax Member and Abdul Latheef K., Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 23](#)
- Kwality Auto Services, In re*, (S.L. Sreeparvathy, IRS & Additional Commissioner of Central Tax Member and Abdul Latheef K., Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 24](#)
- Maha Voyage LLP, In re*, (S.L. Sreeparvathy, IRS & Additional Commissioner of Central Tax Member and Abdul Latheef K., Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 25](#)
- Manappuram Finance Ltd., In re*, (S.L. Sreeparvathy, Additional Commissioner of Central Tax Member and Abraham Renn S., Additional Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 26](#)
- Nirmal Associates, In re*, (Gayathri P.G., IRS & Joint Commissioner of Central Tax Member and Abdul Latheef K., Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 27](#)
- Palal Realty, In re*, (S.L. Sreeparvathy, IRS & Additional Commissioner of Central Tax Member and Abraham Renn S., IRS Additional Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 28](#)
- Paragon Polymer Products (P) Ltd., In re*, (S.L. Sreeparvathy, IRS & Additional Commissioner, CGST Member and Abraham Renn S., IRS Additional Commissioner, SGST Member), [2023 SCC OnLine Ker AAR-GST 29](#)
- Poozhikalayil Agencies, In re*, (Gayathri P.G., IRS & Joint Commissioner of Central Tax Member and Abdul Latheef K., Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 30](#)
- Prime Property Developers, In re*, (S.L. Sreeparvathy, IRS & Additional Commissioner of Central Tax Member and Abraham Renn S., IRS Additional Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 11](#)
- Puthusserikudy Thankappan Santhosh, In re*, (S.L. Sreeparvathy, IRS & Joint Commissioner of Central Tax Member and Abraham Renn S., IRS Additional Commissioner of State Tax Member), [2022 SCC OnLine Ker AAR-GST 19](#)

Ray Constructions Ltd., In re, (S.L. Sreeparvathy, IRS & Addl. Commissioner of Central Tax Member and Abdul Latheef K., Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 32](#)

Regional Agricultural Research Station Pilicode, In re, (Rajeswari R. Nair, IRS & Additional Commissioner of Central Tax Member and Abdul Latheef K., Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 31](#)

S. Radhakrishnan, In re, (S.L. Sreeparvathy, IRS & Additional Commissioner of Central Tax Member and Abraham Renn S., IRS Additional Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 7](#)

ULCCS Calicut City Infrastructure Development (P) Ltd., In re, (S.L. Sreeparvathy, IRS & Joint Commissioner of Central Tax Member and Abraham Renn S., IRS Additional Commissioner of State Tax Member), [2022 SCC OnLine Ker AAR-GST 15](#)

University of Calicut, In re, (S.L. Sreeparvathy, Addl Commissioner of Central Tax Member and Abdul Latheef K., Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 12](#)

Woodpecker Machines India (P) Ltd., In re, (Gayathri P.G., IRS & Joint Commissioner of Central Tax Member and Abdul Latheef K., Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 33](#)

YIS Power Solutions (P) Ltd., In re, (S.L. Sreeparvathy, Addl Commissioner of Central Tax Member and K. Abdul Latheef, Joint Commissioner of State Tax Member), [2023 SCC OnLine Ker AAR-GST 34](#)

Zigma Global Environ Solutions (P) Ltd., In re, (S.L. Sreeparvathy, IRS Joint Commissioner of Central Tax Member and Abraham Renn S., IRS Additional Commissioner of State Tax Member), [2022 SCC OnLine Ker AAR-GST 16](#)

Odisha Authority for Advance Ruling (GST)

Indian Metals & Ferro Alloys Ltd., In re, (Gopal Krishna Pati, IRS, Additional Commissioner and P.K. Mohanty, OFS (SS), Special Commissioner of CT&GST, Commissionerate, CT&GST), [2022 SCC OnLine Odisha AAR-GST 4](#)

Punjab Authority for Advance Ruling (GST)

Ahuja Industries, In re, (Varinder Kaur, Additional Commissioner of Central Tax (Central Tax) and Viraj Shyamkarn Tidke, Additional Commissioner of State Tax-1 (State Tax)), [2022 SCC OnLine PB AAR-GST 18](#)

Bansal Industries, In re, (Varinder Kaur, Additional Commissioner of Central Tax (Central Tax) and Viraj Shyamkarn Tidke, Additional Commissioner of State Tax-1 (State Tax)), [2022 SCC OnLine PB AAR-GST 4](#)

Global Foods, In re, (Varinder Kaur, Additional Commissioner of Central Tax (Central Tax) and Viraj Shyamkarn Tidke, Additional Commissioner of State Tax-1 (State Tax)), [2022 SCC OnLine PB AAR-GST 5](#)

GVNR Health (P) Ltd., In re, (Varinder Kaur, Additional Commissioner of Central Tax (Central Tax) and Viraj Shyamkarn Tidke, Additional Commissioner of State Tax-1 (State Tax)), [2022 SCC OnLine PB AAR-GST 8](#)

- International Traders, In re*, (Varinder Kaur, Additional Commissioner of Central Tax (Central Tax) and Viraj Shyamkarn Tidke, Additional Commissioner of State Tax-1 (State Tax)), [2022 SCC OnLine PB AAR-GST 9](#)
- Kaka Ram Hari Chand, In re*, (Varinder Kaur, Additional Commissioner of Central Tax (Central Tax) and Viraj Shyamkarn Tidke, Additional Commissioner of State Tax-1 (State Tax)), [2022 SCC OnLine PB AAR-GST 16](#)
- Mukesh Agarwal, In re*, (Varinder Kaur, Additional Commissioner of Central Tax (Central Tax) and Viraj Shyamkarn Tidke, Additional Commissioner of State Tax-1 (State Tax)), [2022 SCC OnLine PB AAR-GST 10](#)
- Nasa Brain & Spine Centre, In re*, (Varinder Kaur, Additional Commissioner of Central Tax (Central Tax) and Viraj Shyamkarn Tidke, Additional Commissioner of State Tax-1 (State Tax)), [2022 SCC OnLine PB AAR-GST 11](#)
- Nidhi Sharma, In re*, (Varinder Kaur, Additional Commissioner of Central Tax (Central Tax) and Viraj Shyamkarn Tidke, Additional Commissioner of State Tax-1 (State Tax)), [2022 SCC OnLine PB AAR-GST 12](#)
- Puneet Kad, In re*, (Varinder Kaur, Additional Commissioner of Central Tax (Central Tax) and Viraj Shyamkarn Tidke, Additional Commissioner of State Tax-1 (State Tax)), [2022 SCC OnLine PB AAR-GST 17](#)
- Punjab State Power Corpn. Ltd., In re*, (Varinder Kaur, Additional Commissioner of Central Tax (Central Tax) and Viraj Shyamkarn Tidke, Additional Commissioner of State Tax-1 (State Tax)), [2022 SCC OnLine PB AAR-GST 6](#)
- Sumit Babbar, In re*, (Varinder Kaur, Additional Commissioner of Central Tax (Central Tax) and Viraj Shyamkarn Tidke, Additional Commissioner of State Tax-1 (State Tax)), [2022 SCC OnLine PB AAR-GST 13](#)
- Tarsem Chand Garg Contractor, In re*, (Varinder Kaur, Additional Commissioner of Central Tax (Central Tax) and Viraj Shyamkarn Tidke, Additional Commissioner of State Tax-1 (State Tax)), [2022 SCC OnLine PB AAR-GST 15](#)
- Vividha Infrastructure (P) Ltd., In re*, (Varinder Kaur, Additional Commissioner of Central Tax (Member-Central GST) and Showkat Ahmad Parray, Additional Commissioner of State Tax (Member-State GST)), [2022 SCC OnLine PB AAR-GST 14](#)
- Vividha Infrastructure (P) Ltd., In re*, (Varinder Kaur, Additional Commissioner of Central Tax (Member-Central GST) and Showkat Ahmad Parray, Additional Commissioner of State Tax (Member-State GST)), [2022 SCC OnLine PB AAR-GST 7](#)

Rajasthan Authority for Advance Ruling (GST)

- Bhawna Khandelwal, In re*, (Umesh Kumar Garg, Joint Commissioner Member (Central Tax) and Mahesh Kumar Gowla, Additional Commissioner Member (State Tax)), [2023 SCC OnLine Raj AAR-GST 17](#)
- Bhori Lal Mohan Lal, In re*, (Umesh Kumar Garg, Joint Commissioner Member (Central Tax) and Mahendra Singh Kavia, Additional Commissioner Member (State Tax)), [2023 SCC OnLine Raj AAR-GST 20](#)
- Celebal Technologies (P) Ltd., In re*, (Umesh Kumar Garg, Joint Commissioner Member (Central Tax) and M.S. Kavia, Additional Commissioner Member (State Tax)), [2022 SCC OnLine Raj AAR-GST 9](#)

Deepak Jain, In re, (Umesh Kumar Garg, Joint Commissioner Member (Central Tax) and Mahesh Kumar Gowla, Additional Commissioner Member (State Tax)), [2023 SCC OnLine Raj AAR-GST 15](#)

Digamber Jain Sidhkut Chaityalaya, In re, (Mahipal Singh, Additional Commissioner Member (Central Tax) and Mahesh Kumar Gowla, Additional Commissioner Member (State Tax)), [2024 SCC OnLine Raj AAR-GST 8](#)

Glensky Spirits (P) Ltd., In re, (Umesh Kumar Garg, Joint Commissioner Member (Central Tax) and M.S. Kavia, Additional Commissioner Member (State Tax)), [2023 SCC OnLine Raj AAR-GST 21](#)

Kasar Industries, In re, (Umesh Garg, Joint Commissioner Member (Central Tax) and Mahesh Kumar Gowla, Additional Commissioner Member (State Tax)), [2023 SCC OnLine Raj AAR-GST 19](#)

Mangala Product (P) Ltd., In re, (Umesh Kumar Garg, Joint Commissioner Member (Central Tax) and Mahesh Kumar Gowla, Additional Commissioner Member (State Tax)), [2023 SCC OnLine Raj AAR-GST 13](#)

Pink City Steel Rolling Mills (P) Ltd., In re, (Umesh Kumar Garg, Joint Commissioner Member (Central Tax) and Mahesh Kumar Gowla, Additional Commissioner Member (State Tax)), [2023 SCC OnLine Raj AAR-GST 16](#)

Raghubala Construction Co. In re, (Umesh Kumar Garg, Joint Commissioner Member (Central Tax) and Mahesh Kumar Gowla, Additional Commissioner Member (State Tax)), [2023 SCC OnLine Raj AAR-GST 18](#)

Samarpan Processing (P) Ltd., In re, (Umesh Kumar Garg, Joint Commissioner Member (Central Tax) and M.S. Kavia, Additional Commissioner Member (State Tax)), [2022 SCC OnLine Raj AAR-GST 10](#)

Vishwas Green Energy, In re, (Umesh Kumar Garg, Joint Commissioner Member (Central Tax) and Mahesh Kumar Gowla, Special Commissioner Member (State Tax)), [2023 SCC OnLine Raj AAR-GST 14](#)

Tamil Nadu Authority for Advance Ruling (GST)

2 Win Residency Ladies Hostel, In re, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 59](#)

A.J. Nest, In re, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 12](#)

Aathira Ladies Hostel, In re, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 60](#)

Abhithanjali Traders, In re, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 36](#)

Access Healthcare Services (P) Ltd., In re, (R. Gopalsamy, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 18](#)

Arihant Hostel, In re, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 64](#)

Arputha womens Hostel, In re, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 27](#)

Arul Ladies Hostel, In re, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 113](#)

- AVEVA Software (P) Ltd., In re*, (R. Gopalsamy, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 55](#)
- Be Well Hospitals (P) Ltd., In re*, (T.G. Venkatesh, I.R.S., Additional Commissioner/Member and K. Latha, M.Sc., (Agri), Joint Commissioner (ST)/Member), [2022 SCC OnLine TN AAR-GST 33](#)
- Best Money Gold Jewellery Ltd., In re*, (T.G. Venkatesh, I.R.S., Additional Commissioner/Member and K. Latha, M.Sc., (Agri), Joint Commissioner (ST)/Member), [2022 SCC OnLine TN AAR-GST 29](#)
- Bhagvati Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 104](#)
- Bharath Jothi Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 105](#)
- Butterfly Gandhimathi Appliances Ltd., In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member (CGST) and T. Indira, Joint Commissioner/Member (SGST)), [2023 SCC OnLine TN AAR-GST 37](#)
- Cindrella's Castle, In re*, (D. Jayapriya, Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 108](#)
- Comfort Stay Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 77](#)
- Coral Manufacturing Works India (P) Ltd., In re*, (T.G. Venkatesh, I.R.S., Additional Commissioner/Member and K. Latha, M.Sc., (Agri), Joint Commissioner (ST)/Member), [2022 SCC OnLine TN AAR-GST 25](#)
- Coronation Arts Crafts, In re*, (T.G. Venkatesh, I.R.S., Additional Commissioner/Member and K. Latha, M.sc., (Agri) Joint Commissioner (ST)/Member), [2022 SCC OnLine TN AAR-GST 31](#)
- CPP Grand Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 96](#)
- Daffodils Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 112](#)
- Delphi TVS Technologies Ltd., In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and T. Indira, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 41](#)
- Devendran Coal International (P) Ltd., In re*, (T.G. Venkatesh, I.R.S., Additional Commissioner/Member and K. Latha, M.Sc., (Agri), Joint Commissioner (ST)/Member), [2022 SCC OnLine TN AAR-GST 24](#)
- Dwell Tower Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 81](#)
- Eastern Common Effluent Treatment Co. (P) Ltd., In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 57](#)
- Ezhilagam Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 93](#)
- Faiveley Transport Rail Technologies India (P) Ltd., In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member (CGST) and T. Indira, Joint Commissioner/Member (SGST)), [2023 SCC OnLine TN AAR-GST 48](#)
- Float Glass Centre, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member (CGST) and T. Indira, Joint Commissioner/Member (SGST)), [2023 SCC OnLine TN AAR-GST 39](#)

- Foster Wheeler (G.B.) Ltd., In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 20](#)
- Freeze Tech Innovations, In re*, (T.G. Venkatesh, I.R.S. Member/Additional Commissioner and K. Latha, M.Sc., (Agri.), Member/Joint Commissioner (ST)), [2022 SCC OnLine TN AAR-GST 28](#)
- G.R. Ladies Hostel, In re*, (D. Jayapriya, Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 101](#)
- Gem & Gem Ladies Hostel, In re*, (D. Jayapriya, Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 110](#)
- Gokulam Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 74](#)
- Good Hands Facility Management Services, In re*, (R. Gopalsamy, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2022 SCC OnLine TN AAR-GST 21](#)
- Gorantla Geosynthetics (P) Ltd., In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member (CGST) and T. Indira, Joint Commissioner/Member (SGST)), [2023 SCC OnLine TN AAR-GST 38](#)
- Green Home Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 91](#)
- GVK Accommodations, In re*, (D. Jayapriya, Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 126](#)
- Harshitha Infra Engineering (P) Ltd., In re*, (R. Gopalsamy, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 19](#)
- Heavens Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 98](#)
- Hi Tech Residency, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 79](#)
- Hift Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 65](#)
- Hosur Coir Foams (P) Ltd., In re*, (R. Gopalsamy, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 125](#)
- HP India Sales (P) Ltd., In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 13](#)
- Indian Hume Pipe Co. Ltd., In re*, (R. Gopalsamy, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 49](#)
- Indico Motors (P) Ltd., In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member (CGST) and T. Indira, Joint Commissioner (ST)/Member (SGST)), [2023 SCC OnLine TN AAR-GST 44](#)
- Iniya Ladies Hostel, In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member and N. Usha, Joint Commissioner (ST)/Member), [2023 SCC OnLine TN AAR-GST 103](#)
- Ionbond Coating (P) Ltd., In re*, (D. Jayapriya, I.R.S., Additional Commissioner/Member (CGST) and T. Indira, Joint Commissioner/Member (SGST)), [2023 SCC OnLine TN AAR-GST 42](#)
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