


<p align="center">GUJARAT AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX D/5, RAJYA KAR BHAVAN, ASHRAM ROAD, AHMEDABAD – 380 009.</p>	
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ADVANCE RULING NO. GUJ/GAAR/R/2023/11
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2022/AR/52)

Date: - 09.03.2023

Name and address of the applicant	:	M/s. JCP Agro Process P Ltd., 358/2, Alkapuri Society, 36, Nr. Tower, Khadiyat, Kavitha, Anand-388545.
GSTIN of the applicant	:	24AAFCJ1399D1Z0
Date of application	:	01.11.2022
Clause(s) of Section 97(2) of CGST / GGST Act, 2017, under which the question(s) raised.	:	(a)(b)
Date of Personal Hearing	:	09.02.2023
Present for the applicant	:	Shri Jigar Parikh (CA), Shri Gautam Patel (Director) and Shri Jagdishbhai Patel (Director)

Brief facts:

M/s. JCP Agro Process P Ltd, 358/2, Alkapuri Society, 36, Nr. Tower, Khadiyat, Kavitha, Anand-388545[for short –‘applicant’] is registered under GST and their GSTIN is 24AAFCJ1399D1Z0.

2. The applicant, is engaged in the activity of procuring raw tobacco from farmers and consequent sale of unmanufactured tobacco.

3. The summary of the activity undertaken by the applicant, from the facts as mentioned in his application is as under viz:

- Farmers sow sapling, which subsequently grow into a plant;
- The tobacco leaves are considered ready for harvesting once it changes its colour from normal green to yellowish green or light yellow;
- The leaves are separated from the main stem & left on the open ground for natural drying & curing process;
- Once completely dry, the harvest is then collected & stored in a suitable dry location, wherein the bigger stems, the suckered leaves & the main harvest is stored separately;
- **This whole leaf or the broken leaf [formed during the course of bundling in gunny/jute bags] are thereafter procured from the farmer/agriculturist by the applicant; the broken leaf is also known as ‘Bhukko’ in common trade parlance;**



- This is primarily used in biri manufacturing or chewing tobacco manufacturing.

4. It is the applicant's contention that they sell some part of this goods/product, so procured from the farmer/agriculturist, on as it is basis, without any further process.

5. The applicant further contends that they also carry out certain process on the whole leaf/broken leaf, so procured from the farmer/agriculturist viz:

- process of sorting & cleaning;
- removing unwanted substances like small stones, earth particles, cleaning out any residual smaller sized stem pieces;
- thereafter cutting and grading of leaves is done, which is popularly known as 'unmanufactured raw tobacco leaves';
- since the unmanufactured raw tobacco is prone to change in colour and flavour on account of passage of time like any agricultural product, the applicant **proposes** to carry out a coating process primarily to retain the colour and flavour of the tobacco leaves for longer period of time;
- This process of coating is further explained as follows:
 - the unmanufactured raw tobacco leaf is homogenously mixed with solvent [in semi liquid form]; that this solvent contains natural edible gum or some naturally occurring substances;
 - that the coating process is entirely a manual process wherein the leaves are laid on the floor and the solvent is poured on it;
 - that consequent to the pouring of the solvent it is evenly mixed and laid on the floor & left in open sun for drying;
 - once it is totally dry, subject to cleaning, it is again stored in gunny bags, for onward sale.

6. It is the applicant's case that the coating is done to retain the characteristics of the unmanufactured raw tobacco leaf for a longer period of time; that it helps in preserving the nicotine content & protects the leaf from getting destroyed by the bugs; that it is not affected by natural moisture on account of the coating.

7. The applicant further states that post coating, the tobacco leaf cannot be consumed directly; that it is thereafter only meant to be supplied to chewing tobacco manufacturers for manufacture of scented/zarda; that the coating subsides taste of tobacco and enhances the taste of flavour and fragrances subsequently added to it by the manufacturer.



8. The applicant has also provided copies of test report carried out at NABL approved laboratory, to substantiate his claim that there is hardly any variation in the characteristics of the product consequent to the coating process undertaken by them.

9. The applicant thereafter has summarized his interpretation in reference to the facts of the case, which is as follows:

[a]	procurement of raw tobacco leaves in broken form [RCM applies when brought from farmers].	5%
[b]	trading of procured raw tobacco leaves in leaf form/broken form as is received from the farmers.	5%
[c]	broken tobacco leaves given for processing including process of layering <i>ie</i> coating on tobacco broken leaves to the registered person.	12%
[d]	supply [sales] of coated tobacco broken leaves in gunny bag.	28%

10. In view of the foregoing, the applicant is before us raising the following question for advance ruling *viz*

(i) Whether for the purchase of raw tobacco from farmer [including naturally broken tobacco known as 'tobacco leaves or tobacco bhukko'] is covered under reverse charge mechanism?

(ii) What would be the rate of tax in case of coating process is done on unmanufactured tobacco. If the applicant carried out the process of coating on the tobacco belonging to other person [job work basis] whether registered or otherwise.

11. Personal hearing was granted on 9.2.2023 wherein Shri Jigar Parikh, CA, Shri Gautam Patel (Director), and Shri Jagdishbhai Patel (Director), appeared and reiterated the facts as stated in the application. It was further submitted that their product would fall under 2401; that as far as job work was concerned, it will be for registered persons only. They further sought a week's time to submit additional submissions & case laws.

12. Vide letter dated 15.2.2023, the applicant has submitted additional submissions, raising the following averments *viz*

- that even after carrying out the process of coating natural gum on the tobacco leaf, their product remains broken tobacco leaf and no new product emerges;
- that the coated product would fall under HSN 2401;



- that they would like to rely on the case of Yogesh Associates [2006(199) ELT A221 (SC)] and Muthuvelappa Gounder & Sons [2010(256) ELT 321 (Tri-Chennai)];
- the applicant further does not intend to sell/supply the natural gum coated unmanufactured broken tobacco leaves under any brand name & hence no cess would be applicable;
- the applicant also seeks clarification with respect to applicability of rate of tax on job work service which they propose to undertake on the broken tobacco leaf, supplied by registered suppliers, under GST.

Discussion and findings

13. 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.

14. We have considered the submissions made by the Applicant in their application for advance ruling as well as the submissions made 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.

15. We find that the applicant has requested a ruling on the questions already mentioned *supra*.

16. Under the GST regime, classification of goods shall be done using the General Rules of Interpretation of the first schedule of the Customs Tariff Act, 1975, including the section & chapter notes and the General Explanatory Notes to the HSN of the first schedule of CTA, 1975 in terms of Explanation 1 to notification No. 1/2017-Central Tax (Rate), which reads as under:

(iii) "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(iv) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification

17. Before moving on to decide the issue, it would be prudent to reproduce the relevant notification, chapter notes, HSN notes, etc., viz



➤ **(A)**

[Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017]

Rate of Tax (Schedules) for specified goods under CGST — Schedules I to VI

In exercise of the powers conferred by sub-section (1) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the rate of the central tax of -

- (i) 2.5 per cent. in respect of goods specified in Schedule I,
- (ii) 6 per cent. in respect of goods specified in Schedule II,
- (iii) 9 per cent. in respect of goods specified in Schedule III,
- (iv) 14 per cent. in respect of goods specified in Schedule IV,
- (v) 1.5 per cent. in respect of goods specified in Schedule V, and
- (vi) 0.125 per cent. in respect of goods specified in Schedule VI

appended to this notification (hereinafter referred to as the said Schedules), that shall be levied on intra-State supplies of goods, the description of which is specified in the corresponding entry in column (3) of the said Schedules, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedules.

SCHEDULE I - 2.5%

S. No.	Chapter/ Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
109.	2401	Tobacco leaves

SCHEDULE IV - 14%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
13.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]

(B)

Notification No. 4/2017-Central Tax (Rate), dated 28-6-2017

Reverse Charge Scheme on specified goods under CGST

In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby specifies the supply of goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, made by the person as specified in the corresponding entry in column (4), in respect of which the central tax shall be paid on reverse charge basis by the recipient of the intra-state supply of such goods as specified in the corresponding entry in column (5) and all the provisions of the said Act shall apply to such recipient, namely :-

TABLE

S. No.	Tariff item, sub-heading, heading or Chapter	Description of supply of Goods	Supplier of goods	Recipient of supply
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(1)	(2)	(3)	(4)	(5)
3.	2401	Tobacco leaves	Agriculturist	Any registered person

➤ **(C)**

Notification No. 1/2017-Compensation Cess (Rate), dated 28-6-2017

Rates of Compensation Cess for specified goods

In exercise of the powers conferred by sub-section (2) of section 8 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), the Central Government, on the recommendations of the Council, hereby notifies the rate of cess as specified in column (4) of the Schedule appended to this notification, that shall be levied on the intra-State supplies or inter-State supplies of such goods, the description of which is specified in the corresponding entry in column (3) and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule.

SCHEDULE

S. No.	Chapter/ Heading/ Sub- heading/ Tariff item	Description of Goods	Rate of goods and services tax compensation cess
5.	2401	Unmanufactured tobacco (without lime tube) - bearing a brand name	71%
6.	2401	Unmanufactured tobacco (with lime tube) - bearing a brand name	65%
7.	2401 30 00	Tobacco refuse, bearing a brand name	61%

(3) For the purposes of this notification, the phrase “brand name” means brand name or trade name, whether registered or not, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

➤ **(D)**

2. In this Act, unless the context otherwise requires,—

(72) “manufacture” means processing of raw material or inputs in any manner that results in emergence of a new product having a distinct name, character and use and the term “manufacturer” shall be construed accordingly;

➤ **(E)**

HSN notes of chapter 24 [relevant extracts]



24.01 - Unmanufactured tobacco; tobacco refuse.

2401.10 - Tobacco, not stemmed/stripped

2401.20 - Tobacco, partly or wholly stemmed/stripped

2401.30 - Tobacco refuse

This heading covers :

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

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

- (2) **Tobacco refuse**, e.g., waste resulting from the manipulation of tobacco leaves, or from the manufacture of tobacco products (stalks, stems, midribs, trimmings, dust, etc.).

➤ **(F)**

Notification No. 20/2019-C.T. (Rate), dated 30-9-2019

CGST rates for intra-State supply of specified services — Amendment to Notification No. 11/2017-C.T. (Rate)

In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 11/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 690(E), dated the 28th June, 2017, namely :-

In the said notification, -

- (i) in the Table, -

- (n) against serial number 26, in column (3), after item (ia) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely :-

(3)	(4)	(5)
"(ib) Services by way of job work in relation to diamonds falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);	0.75	-
(ic) Services by way of job work in relation to bus body building;	9	-
(id) Services by way of job work other than (i), (ia), (ib) and (ic) above;	6	-";

➤ **(G)**

Circular No. 126/45/2019-GST issued by CBIC dealing with clarification on scope of the notification entry at item (id), related to job work, under heading 9988 of Notification No. 11/2017-Central Tax (Rate) dated 28-06-2017, states as follows



3. Job work has been defined in CGST Act as under.

*"Job work means any treatment or processing undertaken by a person on goods belonging to another **registered** person and the expression 'job worker' shall be construed accordingly."*

4. In view of the above, it may be seen that there is a clear demarcation between scope of the entries at item (id) and item (iv) under heading 9988 of Notification No. 11/2017-Central Tax (Rate) dated 28-06-2017. Entry at item (id) covers only job work services as defined in section 2 (68) of CGST Act, 2017, that is, services by way of treatment or processing undertaken by a person on goods belonging to another **registered** person. On the other hand, the entry at item (iv) specifically excludes the services covered by entry at item (id), and therefore, covers only such services which are carried out on physical inputs (goods) which are owned by persons other than those registered under the CGST Act.

18. The entire process undertaken at the farmers end and at the applicant's end is discussed *supra* and is not being repeated for the sake of brevity. Of the two questions posed in Sr. No. 14, in Form GST ARA-01, we find that the first question is whether the applicant is liable to discharge GST under reverse charge mechanism [RCM], in case of purchase of raw tobacco [tobacco leaves or bhukko] from farmer. The applicant in his summary clearly states that according to them they are liable for GST under RCM @ 5%. We find that in terms of Notification No. 4/2017-Central Tax (Rate), in case of intra state supply of tobacco leaves, falling under 2401 by an agriculturist to a registered person, GST is to be paid under RCM by the recipient. Now "agriculturist" is defined under section 2(7) of the CGST Act, 2017 to mean an individual or a Hindu Undivided Family, who undertakes cultivation of land by own labour, or by the labour of family, or by servants on wages payable in cash or kind or by hired labour under personal supervision or the personal supervision of any member of the family. Therefore, we agree with the applicant that in case of purchase of tobacco leaves/bhukko from the agriculturist, the applicant is liable to pay GST on RCM basis at 5% [2.5% CGST and 2.5% SGST] in terms of notification No. 1/2017-Central Tax (Rate), Sr. No. 109 of Schedule I.

19. As a corollary to the above question, the applicant in the summary has also stated that according to them, in case of trading of the said procured raw tobacco leaves in leaf form/broken form without undertaking any process on it, they are liable to pay GST @5% on forward charge basis. We hold that the applicant is liable to pay GST on forward charge basis at 5% [2.5% CGST and 2.5% SGST] in terms of notification No. 1/2017-Central Tax (Rate), Sr. No. 109 of Schedule I, subject to the condition that they are engaged in trading of tobacco



leaves/bhukko, procured from agriculturist, on as such basis i.e. without undertaking any further process on the same.

20. The applicant has thereafter sought a ruling on the question of rate of GST in case of sale/supply of coated tobacco broken leaves in gunny bag. The applicant has explained the process which is mentioned *supra* and hence is not being repeated. A manual process of coating the leaves with natural edible gum is done to enhance the life of the leaves, to preserve the nicotine content and to ensure that it is not destroyed by bugs/insects. The applicants case is that this coating of natural gum does not amount to manufacture as defined under Section 2(72) of the CGST Act, 2017. Under the CGST Act, 2017, we find that manufacture is defined as processing of raw material/ inputs in any manner which results in emergence of a new product having a distinct name, character and use. The applicant has stated that no new product emerges post coating. The applicant has also relied upon case laws to substantiate his plea.

21. The applicant has further stated that this coated unmanufactured tobacco, is not fit for consumption even with lime tube since the tobacco has rough surface & does not provide a soothing experience when put in the mouth. Further, since the natural gum coated tobacco leaves subsides the nicotine it cannot be used for smoking; that these leaves are ideally used by Zarda manufacturers for making scented tobacco.

22. Chapter 24, tariff item 2401, which deals with unmanufactured tobacco, is reproduced below for ease of reference:

Tariff Item	Description of goods	Unit	Rate of duty	
			Standard	Preferential Areas
(1)	(2)	(3)	(4)	(5)
2401	UNMANUFACTURED TOBACCO; TOBACCO REFUSE			
2401 10	- Tobacco, not stemmed or stripped :			
2401 10 10	--- Flue cured virginia tobacco	kg.	30%	-
2401 10 20	--- Sun cured country (natu) tobacco	kg.	30%	-
2401 10 30	--- Sun cured virginia tobacco	kg.	30%	-
2401 10 40	--- Burley tobacco	kg.	30%	-
2401 10 50	--- Tobacco for manufacture of biris, not stemmed	kg.	30%	-
2401 10 60	--- Tobacco for manufacture of chewing tobacco	kg.	30%	-
2401 10 70	--- Tobacco for manufacture of cigar and cheroot	kg.	30%	-
2401 10 80	--- Tobacco for manufacture of hookah tobacco	kg.	30%	-
2401 10 90	--- Other	kg.	30%	-
2401 20	- Tobacco, partly or wholly stemmed or stripped :			



2401 20 10	---	Flue cured virginia tobacco	kg.	30%	-
2401 20 20	---	Sun cured country (natu) tobacco	kg.	30%	-
2401 20 30	---	Sun cured virginia tobacco	kg.	30%	-
2401 20 40	---	Burley tobacco	kg.	30%	-
2401 20 50	---	Tobacco for manufacture of biris	kg.	30%	-
2401 20 60	---	Tobacco for manufacture of chewing tobacco	kg.	30%	-
2401 20 70	---	Tobacco for manufacture of cigar and cheroot	kg.	30%	-
2401 20 80	---	Tobacco for manufacture of hookah tobacco	kg.	30%	-
2401 20 90	---	Other	kg.	30%	-
2401 30 00	-	Tobacco refuse	kg.	30%	-

23. In this connection, further, the appellant has also relied upon explanatory notes. We find that HSN notes for 2401, reproduced *supra*, covers unmanufactured tobacco in the form of whole plants/leaves in natural state, cured or fermented leaves, whole, stemmed/stripped, trimmed/semi trimmed, broken/cut, blended cased with a liquid of appropriate composition mainly to prevent drying and to preserve the flavour. Now, as per the applicant, the purpose of coating the natural edible gum on the leaves, is to enhance its life, to preserve the nicotine content and further to ensure that it is not destroyed by bugs/insects. Thus, though the applicant has undertaken the above process of coating, consequent to the cleaning process, removal of unwanted substances & thereafter cutting and grading of leaves procured from the agriculturist, in terms of the HSN notes, it still remains an unmanufactured tobacco. This is more so because even in terms of section 2(72) of the CGST Act, 2017, which defines manufacture, since no new product emerges post the coating process, we hold that the product is classifiable under CTH 2401 as '*unmanufactured raw tobacco leaves*'. We further hold that the applicant is liable to pay GST at 28% [14 % CGST and 14 % SGST] in terms of notification No. 1/2017-Central Tax (Rate), Sr. No. 13 of Schedule IV.

24. However, the applicant has submitted that they propose to supply the said coated tobacco, to the customers in gunny bag without any brand name **but** with their name being put up on the gunny bags so as to identify the lot. If so be the case, we hold that the applicant would be liable to pay GST at 28% [14 % CGST and 14 % SGST] in terms of notification No. 1/2017-Central Tax (Rate), Sr. No. 13 of Schedule IV, along with 71% Compensation Cess in terms of notification No. 1/2017-Compensation Cess (Rate) dated 28.6.2017 (Sr. No. 5), more so in view of the fact that in terms of the said notification "brand name" means brand name/trade name, whether registered or not, & includes a name/mark, symbol, monogram, label, signature or invented word or writing, used in relation to



a specified goods for the purpose of indicating, a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

25. We find that the applicant's reliance on the case of Yogesh Associates [2006(199) ELT A221 (SC)] wherein it was held that merely adding some substance does not result in the emergence of a new product and on the case of Muthuvelappa Gounder & Sons [2010(256) ELT 321 (Tri-Chennai)] wherein the Hon'ble Tribunal held that curing the tobacco by treating the same with jaggery water, the product would continue to remain in HSN 2401, substantiates their averments.

26. The applicant has also sought a ruling in respect of job work of coating done on the tobacco leaves by them in respect of tobacco leaves supplied by other registered persons. CBEC vide its circular No. 126/45/2019-GST has already clarified that entry at item (id) covers only job work services as defined in section 2 (68) of CGST Act, 2017, that is, services by way of treatment or processing undertaken by a person on goods belonging to another registered person. In terms of the said clarification we hold that the applicant is liable for payment of GST at the rate of 12 % (6% CGST and 6% SGST) in terms of notification No. 20/2019-C.T. (Rate), dated 30-9-2019 on the job work process of coating done in respect of tobacco leaves **supplied by other registered persons**.

RULING

27. In the light of the foregoing, we rule as under:

- In case of purchase of tobacco leaves/bhukko from the agriculturist, the applicant is liable to pay GST on RCM basis at 5% [2.5% CGST and 2.5% SGST] in terms of notification No. 1/2017-Central Tax (Rate), Sr. No. 109 of Schedule I.
- Applicant is liable to pay GST on forward charge basis at 5% [2.5% CGST and 2.5% SGST] in terms of notification No. 1/2017-Central Tax (Rate), Sr. No. 109 of Schedule I, in respect of trading of tobacco leaves/bhukko, procured from agriculturist, subject to the condition that they are engaged in trading of tobacco leaves/bhukko, procured from agriculturist, on as such basis **i.e. without undertaking any further process on the same**



- In case of supply of unmanufactured tobacco leaf consequent to coating the same with natural edible gum, the applicant is liable to pay GST at 28% [14 % CGST and 14 % SGST] in terms of notification No. 1/2017-Central Tax (Rate), Sr. No. 13 of Schedule IV. However, it is made clear that in case of supply of the said coated tobacco to the customers in gunny bag with their name being printed/mentioned on the gunny bags so as to identify the lot, then the applicant would be liable to pay GST at 28% [14 % CGST and 14 % SGST] in terms of notification No. 1/2017-Central Tax (Rate), Sr. No. 13 of Schedule IV, along with 71% compensation cess in terms of notification No. 1/2017-Compensation Cess (Rate) dated 28.6.2017 (Sr. No. 5).
- The applicant is liable for payment of GST at the rate of 12 % (6% CGST and 6% SGST) in terms of notification No. 20/2019-C.T. (Rate), dated 30-9-2019 on the job work process of coating, done in respect of tobacco leaves **supplied by other registered persons.**

(MILIND KAVATKAR)
MEMBER (SGST)



(AMIT KUMAR MISHRA)
MEMBER (CGST)

Place: Ahmedabad

Date: 09 /03/2023