

**AUTHORITY FOR ADVANCE RULING  
TAMILNADU ADVANCE RULING AUTHORITY  
PAPJM Buildings, II Floor, No.1, Greams Road, Chennai-600 006.**

**PROCEEDINGS OF THE AUTHORITY FOR ADVANCE RULING U/s.98 OF THE  
GOODS AND SERVICES TAX ACT, 2017.**

**Members present are:**

1. Ms. Manasa Gangotri Kata, IRS Joint Commissioner/Member,  
Office of the Commissioner of GST & Central Excise, Chennai.
2. Thiru Kurinji Selvaan V.S., M.Sc., (Agri.), M.B.A.,  
Joint Commissioner (ST)/ Member  
Office of the Authority for Advance Ruling, Tamil Nadu, Chennai-6

**ORDER No. 40/AAR/2019 DATED 28.08.2019**

|  |                        |  |
|--|------------------------|--|
| GSTIN Number, if any / User id   |                        | 33AAACC9862F1ZP  |
| Legal Name of Applicant  |                        | HP India Sales Private Limited   |
| Registered Address/Address provided while obtaining user id                          |                        | Fourth Floor, Prestige Palladium Bayan, 129 to 140 Greams Road, Nungambakkam, Chennai-600006   |
| Details of Application   |                        | GST ARA- 01 Application SI.No.62/2018<br>ARA dated 22.05.2019  |
| Concerned Officer  |                        | State: The Deputy Commissioner(ST)-IV<br>Large Tax Payers Unit, Dugar Towers,<br>Marshall Road, Egmore, Chennai-8.<br>Centre : Chennai North Commissionerate<br>Division: Nungambakkam             |
| Nature of activity(s) (proposed / present) in respect of which advance ruling sought |                        |  |
| A  | Category               | Wholesale Business   |
| B  | Description (in Brief) | The Applicant is subsidiary of HP Inc headquartered in California, USA and is engaged in the import and sale of IT products primarily personal computers (i.e, desktops and laptops) and printers. |
| Issue/s on which advance ruling required   |                        | Rate of GST applicable   |
| Question(s) on which advance ruling is required                                      |                        | What is the rate of GST applicable on supply of desktops consisting of CPU, monitor, Keyboard and mouse or any combination of input/output unit?   |

**Note: Any appeal against the Advance Ruling order shall be filed before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai under Sub-section (1) of Section 100 of CGST ACT/TNGST Act 2017 within 30 days from the date on which the ruling sought to be appealed against is communicated.**

**At the outset, we would like to make it clear that the provisions of both the Central Goods and Service Tax Act and the Tamil Nadu Goods and Service Tax Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the Central Goods and Service Tax Act would also mean a reference to the same provisions under the Tamil Nadu Goods and Service Tax Act.**

M/s. HP India Sales Private Limited, Fourth Floor, Prestige Palladium Bayan, 129 to 140 Greams Road, Nungambakkam, Chennai-600006 (hereinafter called the Applicant) is a subsidiary of HP Inc headquartered in California, USA and is engaged in the import and sale of IT products primarily personal computers (i.e., desktops and laptops) and printers. They are registered under GST with GSTIN 33AAACC9862F1ZP. The applicant has sought Advance Ruling on:

What is the rate of GST applicable on supply of desktops consisting of CPU, monitor, Keyboard and mouse or any combination of input/output unit?

The Applicant has submitted the copy of application in Form GST ARA - 01 and also submitted a copy of Challan evidencing payment of application fees of Rs.5,000/- each under sub-rule (1) of Rule 104 of CGST rules 2017 and SGST Rules 2017.

2.1 The applicant has stated that they are registered as a private limited company under the Companies Act, 1956. They are engaged in the import and sale of IT products primarily personal computers (i.e., desktops and laptops) and printers. Desktops are nothing but personal computers designed for regular use and generally houses a CPU along with other input and output units like monitor, keyboard, mouse etc. Desktops are classified under 8471 of the Customs Tariff Act, 1962 and at 6 digit level the products would be classifiable under CTH 8471 50. Under GST these goods are liable to be taxed at 9% under Sl.no.360 of Schedule III to Notification 1/2017-Central Tax (rate) dated 28.06.2017.

2.2 The applicant's interpretation of law in respect of the question raised above is as follows:

- The company is involved in supply of desktops or personal computers consisting of CPU, Monitor, Keyboard and mouse or a combination of input/output units. The said supply is nothing but a single supply of desktop classifiable under HSN 8471 and the rate of GST applicable is 18%.
- Notification 1/2017- Central Tax (Rate) dated June 28, 2017 provides that supply of desktops or personal computers consisting of CPU, monitor, keyboard and mouse or a combination of input/output units are liable to be taxed at 9%.
- GST rate notification schedule refers to the HSN description of goods and services at the 4 digit level. Thus for classification at the 8 digit level it is relevant to understand classification of the product under the Customs Tariff read with the General Rules of interpretation under Customs
- The description of the product under the GST notification is verbatim of the customs tariff heading. Schedule III of the Central Tax (Rate) Notification No. 01/2017 dated June 28, 2017 classifies the Product under Sl.No.360
- Under the customs, the desktops are classified under CTH 8471, which covers processing units with or without input and output units. CPUs are classifiable under CTH 8471 50 of the Customs Tariff. The following inferences can be drawn on reading the tariff entry:
  - i. That the CPUs sold alone on a stand-alone basis would be classifiable under CTH 8471 50 as these are "processing units other than those of sub-heading 8471 41 and 8471 49.
  - ii. That further, CTH 8471 50 also covers CPUs imported along with storage unit/ input unit(s)/ output unit(s) whether or not contained in the same unit.
- CPUs supplied along with monitors, keyboard, mouse etc. are classifiable under CTH 8471 50 based on a reading of the Tariff entry.
- Notes to Chapter 84 under 5(a) have defined Automatic data processing machines (ADPs) and under note 5(b) it is stated that ADPs may be in the form of systems consisting of variable number of separate units. Thus it is seen that ADPs classifiable under the Chapter may be in the form of systems consisting of variable number of units.
- Section 19 of the Customs Act, 1962 which provides for "Determination of duty where goods consist of articles liable to different rates of duty" states that accessories of, spare parts or maintenance and repairing implements for any article which satisfy the conditions specified in the rules made in

this behalf shall be chargeable at the same rate of duty as that of the article.

In view of the above they have stated that the desktops (with or without input(s) and output unit(s)) are classified/ covered under HSN 8471, which is recognized as a single product. Further description of the product under the GST notification is verbatim of the CTH 8471 and hence, all the products covered therein shall be eligible for the rate of 18%.

2.3 The Applicant has also stated that by applying Rule 3b of the General Rules of Interpretation of Import Tariff to the present case, a CPU sold along with a monitor, keyboard, mouse etc would be classifiable under the same heading, i.e. HSN 8471. They have also made reference to similar interpretation that has been adopted in Notification No. 76/2004-Cus. Dated July 26, 2004, which prescribed a concessional rate of customs duty on import of "computers". Further, they have relied on the decision in the cases of Dell India Private Limited vs Commissioner of Customs, Bangalore' and Dell India Private Limited vs Commissioner of Customs, New Delhi wherein the tribunal has held that import of CPU along with monitor is eligible for the benefit of exemption Notification No 06/2006-CE dated March 1, 2006 and the Supreme Court's decision in case of Commissioner of Customs Vs Acer India Private limited, wherein the Apex court has observed that "A desktop computer is a combination of a CPU with monitor, mouse and key board imported together as a set. What is, thus, covered by the above is a set of items brought together and capable of being put together to make a computer." This landmark decision of the Hon'ble Apex Court reaffirms the trade parlance/ commercial parlance test with respect to desktops.

2.4 The Applicant has further stated that under the erstwhile Excise Tariff Act also, the desktops were classified and cleared under tariff entry 8471, which covers processing units with or without input and output units. In this regard, they have relied on the following case laws:

- Gemini Communication Ltd v. CCE, Chennai, wherein the Tribunal held that when the CPU is cleared together with keyboard, mouse, etc, the same will qualify as computer systems falling under CETH 8471,

- Lampo Computers Pvt Ltd v. CCE, Bangalore, wherein it is held that when various components of computer system are assembled together, it constitutes to ADP classifiable under CTEH 8471.
- Digital Equipment (I) Pvt Ltd v.CCE, Bangalore the Tribunal has held that when a computer system comprising of a number of interconnected independent units are integrated together and cleared as one, the same falls under CETH 8471.

2.5 The Applicant has further stated that the following factors are relevant to determine the classification of a product under a particular entry under the customs and excise:

- a) Common parlance or commercial understanding of the product: A "desktop" according to general consumer understanding includes a central processing unit (encasing the motherboard and processor), a monitor, a keyboard and a mouse. (Source: Wildpedia). Hence, by applying the common parlance test, the supply of CPU, monitor, keyboard and mouse together would qualify as supply of "desktop".
- b) Manner of usage of the product: The input units like keyboard and mouse convert physical actions to input signals that the CPU can process; output units like the monitor and printer help convert electronic signals into human understandable form. Both the system units and the peripheral units play a pivotal role in each other's functionality and are required to work together for the computer system to function. Hence, without any of these units, a desktop cannot function effectively. Thus, even though the CPU, monitor, keyboard and mouse are independent units visually or to the naked eye, they are interconnected and integrated together for effective functioning of desktop.
- c) Manner of issuance of purchase orders and shipment to customer: The purchase order issued by the customers/ business partners is for supply of a single product at a consolidated price, therefore when the customer raises a purchase order for a desktop, the intention is to purchase a personal computer with defined configuration consisting of CPU along with monitor, keyboard and mouse. Hence, from the perspective of intention of Applicant as well as customer perception, it can be deduced that the supply does not constitute two supplies but is in fact a single supply for a consolidated consideration. In view of this fact, the supply made by them is a single supply of a desktop with

defined configurations. Further, another aspect to note is that the shipment to the customer is in a single packaging constituting all the components of the desktop.

d) Manner in which the product is advertised/marketed: The product is advertised as a single product, which serves as additional evidence to confirm that the supply indeed is a single supply.

Hence, in view of the above, a "desktop" is widely understood and accepted as a combination of the CPU with keyboard, monitor, mouse, etc or with any combination of input/ output units and accordingly liable to GST at 18% as applicable for HSN 8471.

2.6 The applicant has also stated that notwithstanding their earlier arguments and the primary argument that the supply qualifies as a single supply, they submit that even if the supply of desktop is not viewed as a single supply it would still qualify as a "composite supply" as per Section 2(30) of CGST Act, 2017, for the following reasons:

- a) The purchase order received from the customer is for a "desktop";
- b) A single price is indicated against the supply of CPUs along with monitors in the brochures issued by the Applicant;
- c) The intention of the buyer is to purchase a CPU along with a input/ output units;
- d) CPU, monitor, keyboard and mouse are peripheral units of the desktop. However, these units are integrated together for the effective functioning of the desktop.
- e) Definitions of "Desktop" as defined in various dictionaries and as understood in common trade parlance require input/ output units to be included as part of CPU for it to be treated as desktop computer.

The principal supply in the current case is the supply of CPU. This is because the CPU is the main unit of the computer system without which the usage of the system is not possible at all. It is not without a doubt that the input and output units of a computer system aid the main part of the system i.e. the CPU to be able to undertake the operations it is meant to do. These units are for this reason alone referred to as "peripheral units". A "peripheral" is an "ancillary" device. Thus the input and output units that used to feed information into and get information from the CPU cannot qualify as the principal supply. Even from a value perspective, the

CPU constitutes approximately 85% of the value of a computer. No customer would want to buy a monitor or a keyboard or a mouse and in the course of which would also buy a CPU. They had further relied on the FAQ issued by Central Board of Excise & Customs addressing the scenario where the laptop is supplied along with the laptop bag, wherein it is clarified that the rate of tax applicable will be that of the laptop. Thus even if the supply of desktop does not qualify as a "single supply", it would still qualify as a "composite supply" with the sale of CPU being the principal supply and accordingly be liable to tax at 18% as applicable for HSN 8471. They also submitted various case laws on the grounds that classification has been made on the basis of common parlance. They also submitted purchase orders, invoices, and pricelist.

3.1 The applicant was given an opportunity to be personally heard on the matter on 10.04.2019. The applicant requested for adjournment. Another opportunity was extended on 22.05.2019. The authorized representatives of the applicant appeared and furnished a written submission regarding the product in question. They stated that CPU alone will be classifiable under CTH 8471 and CPU with various input/output units will be classified under CTH 847150. They submitted that their argument is supported by the Supreme Court order given in their application. They stated that the question only pertains to hardware and do not include software (OS/Office) or warranty. They also stated that their product is sold as desktop in their marketing brochures where CPU with monitor, keyboard, mouse are all sold together.

3.2 The applicant in their written submission dated 22.05.2019 has explained the terms both in common parlance and technical sense 'Computer' as the central processing unit; 'Desktop Computer' as consisting of CPU or system unit, peripheral unit such as keyboard, mouse, monitor etc., The functions of CPU, motherboard, memory, input devices, such as keyboard, mouse, output devices such as monitor, sound card, video card, are all part of the desktop computer

3.3 The question on which ruling is sought is as under:

What is the rate of GST applicable on supply of desktops consisting of CPU, monitor, Keyboard and mouse or any combination of input/output unit?

The applicant claims that the Desktops sold by them consists of the Central Processing Unit and the Input/output units such as Keyboard, Mouse, Monitors, etc.; the supply of CPU along with the peripherals constitute a single supply of

'Automatic Data Processor' classifiable under CTH 847150 and the applicable GST Rate on the entire supply should be as per Sl.No. 360 of Schedule-III of Notification No. 01/2017-C.T. (Rate) dated 28.06.2017; and if the supply is not considered as a 'Single Supply', the same is covered as a 'Composite supply', wherein the Principal Supply is that of CPU, classifiable under CTH 8471 and the applicable rate of GST is governed by Sl.No. 360 of Schedule-III of Notification No. 01/2017-C.T (Rate) dated 28.06.2017.

4.1 We have carefully examined the various submissions made by the applicant. From the submissions of the applicant it is seen that the applicant is subsidiary of HP Inc headquartered in California USA and is engaged in import and sale of IT products primarily Personal Computers (i.e. Desktops and Laptops) and printers. It is seen from the sample purchase order submitted that the product is being called "Desktop with Monitor" considered as a unit with the specifications for Monitor, internal configuration of CPU, keyboard, mouse. The invoice is raised for "Desktop Computer", though each of the parts are listed with serial number as per the specification. . It is further seen that the applicant has classified under CTH 84715000. The pricelist describe the product as "HP Desktop Pro a MT (Business Tower Desktop). A separate part number is assigned to the CPU and a separate one for Monitor. There is a single recommended selling price. From the advertisement material and the price lists submitted in respect of desktops, it is seen that the model specifications include Processor description, RAM & HDD, Graphics, OS, Monitor type, etc.

4.2 In the above factual position, the issue raised and to be decided is whether the CPU along with the Monitor or other input /output units supplied by the applicant is a 'single supply' of Desktop Computer classifiable under CTH 8471 50 or is a 'Composite Supply' as defined under Section 2(30) of the CGST /TNGST Act 2017, the Principal supply being the CPU classifiable under CTH 8471 and the applicable rate of GST on such supply.

4.3 In terms of explanation (iii) and (iv) contained in the notification no.1/2017-C.T.(Rate), dated 28.06.2017, "Tariff item", "sub-heading", "heading" and "Chapter" shall mean respectively a tariff item, sub-heading and Chapter as specified in 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. We find that the 'Automatic Data Processor machine with Input/ Output Units are listed under CTH 8471 while monitors capable of directly connecting to and designed for use with ADP is specified under CTH 8528. Accordingly, to arrive at the classification, the relevant Section notes to Section XVI (consisting of Chapter 84 and chapter 85), Chapter notes of Chapter 84 of the Customs Tariff and the entries related to CTH8471 and CTH 8528 are examined as under:

Chapter heading 8471 of Customs Tariff is given below:

|             |  |
|-------------|--|
| <b>8471</b> | <b>AUTOMATIC DATA PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ON TO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED</b> |
| 8471 30     | - <i>Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display:</i>  |
| 8471 30 10  | --- Personal computer  |
| 8471 30 90  | --- Other  |
| 8471 41     | -- <i>Other automatic data processing machines :</i><br>-- <i>Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined :</i>  |
| 8471 41 10  | --- Micro computer   |
| 8471 41 20  | --- Large or main frame computer   |
| 8471 41 90  | --- Other  |
| 8471 49 00  | -- Presented in the form of systems  |
| 8471 50 00  | - Processing units other than those of sub-headings 8471 41 or 8471 49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units                          |
| 8471 60     | - <i>Input or output units, whether or not containing storage units in the same housing :</i>  |
| 8471 60 10  | --- Combined input or out put units  |
|             | --- <i>Printer :</i>   |
| 8471 60 24  | ---- Graphic printer   |
| 8471 60 25  | ---- Plotter   |

CTH 8528:

|             |  |
|-------------|--|
| <b>8528</b> | <b>MONITORS AND PROJECTORS, NOT INCORPORATING TELEVISION RECEPTION APPARATUS, RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCASTRECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS</b> |
| 8528 42 00  | - <i>Cathode-ray tube monitors:</i><br>-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471   |
| 8528 49 00  | -- Other   |
| 8528 52 00  | - <i>Other monitors:</i><br>-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471  |
| 8528 59 00  | -- Other   |
| 8528 62 00  | - <i>Projectors:</i><br>-- Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471  |
| 8528 69 00  | -- Other   |

**Chapter Note 5A to Chapter 84 reads as follows (relevant to the case at hand):**

5.(A) For the purposes of heading 8471, the expression "automatic data processing machine" means machine capable of :

- (i) storing the processing programme or programmes and at least the data immediately necessary for the execution of the programme;
- (ii) being freely programmed in accordance with the requirements of the user;
- (iii) performing arithmetical computations specified by the user; and
- (iv) executing, without human intervention, a processing programme which requires them to modify their execution, by logical decision during the processing run.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.

(C) Subject to paragraphs (D) and (E), a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions :

- (i) it is of a kind solely or principally used in an automatic data processing system;
- (ii) it is connectable to the central processing unit either directly or through one or more other units; and
- (iii) it is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 8471.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of (ii) and (iii) above, are in all cases to be classified as units of heading 8471.

(D) Heading 8471 does not cover the following when presented separately, even if they meet all of the conditions set forth in paragraph (C):

- (i) printers, copying machines, facsimile machines, whether or not combined;
- (ii) apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);
- (iii) loudspeakers and microphones;
- (iv) television cameras, digital cameras and video camera recorders;
- (v) monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings

**Section Notes 4 & 5 of Section XVI covering chapter 84 reads as follows:**

*Note 4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.*

*Note 5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.*

4.4 From the above, it is evident that CTH 8471 covers 'Automatic Data Processing Machines' consisting of atleast a CPU, Keyboard and Visual Display, in the same housing or otherwise. Desktops supplied by the applicant have Central Processing Unit, motherboard memory all of which together storing the processing programme data necessary for the execution of the programme, is can be freely programmed in accordance with the requirements of the user, can perform arithmetical computations specified by the user; and executing, without human intervention, a processing programme which requires them to modify their execution, by logical decision during the processing run. As per Note 5A to Chapter 84, desktops supplied by the applicant are automatic data processing machines. The Desktops can consist of variable number of units such as keyboard, mouse monitor etc. as per Chapter Note 5B. Keyboards, mouse and monitors all qualify to be called as a unit of the automatic data processing machine as they satisfy the conditions of Chapter Note 5(C) in that they are of a kind solely or principally used in an automatic data processing system, they are connectable to the central processing unit either directly or through one or more other units; and are able to accept or deliver data in a form (codes or signals) which can be used by the system. As per Chapter Notes 5(c) keyboards and mouse if presented separately are to be classified under 8471. However, as per the Chapter Note 5(D) mentioned above, monitors when supplied separately do not fall under CTH 8471. In the event the applicant supplies monitors separately under a different purchase order or invoice or a different line item in an invoice, they cannot be classified under 8471. In that case they would have to be classified under 8528 depending on the type of monitor. However, in the purchase order and sample invoice submitted it is seen that the applicant is supplying "Desktop Computer" for which a single price is quoted in the price list depending on the specifications of each of the unit and CPU. Section Note 4 to Section XVI indicates that where a machine consists of individual components,

intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function. In the instant case in the tax invoice submitted by the applicant the product description is given as Desktop Computer which in common parlance and technical sense known as a system unit which is otherwise known as a central processing unit along with its connected peripheral units of input & output devices. In this case the processing unit gives essential character to the product in question. Hence, the desktop consisting of CPU, monitor, Keyboard and mouse supplied by the applicant is a single supply classified under CTH 8471.

4.5 On perusal of the rate schedules as notified, it is seen that CTH 8471 is specified at sl.No. 360 of Schedule-III of Notification No. 01/2017-C.T. (Rate) dated 28.06.2017 which is as follows:

| Sl. | Chapter / Heading / Sub-heading / Tariff item | Description of Goods   |
|-----|---|--|
| (1) | (2)   | (3)  |
| 360 | 8471  | Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included |

Accordingly, the applicable rate of tax for CTH 8471 is 9%-CGST under Sl.No. 360 of Schedule-III of Notification No. 01/2017-C.T. (Rate) dated 28.06.2017 & 9% -SGST under Sl.No. 360 of Schedule-III of Notification No.II (2)/CTR/532(d-14)/2017 vide G.O. (Ms) No. 72 dated 29.06.2017 as amended.

5. In view of the above, we rule as under

### **RULING**

The rate of GST applicable on a supply made by the applicant of desktops consisting together of CPU, monitor, keyboard and mouse classifiable under CTH 8471 is taxable @ 9% CGST as per Notification No. 01/2017-C.T. (Rate) dated 28.06.2017 & 9% -SGST under Notification No.II (2)/CTR/532(d-14)/2017 vide G.O. (Ms) No. 72

dated 29.06.2017 as amended if all the units are supplied together with the CPU in a single supply.

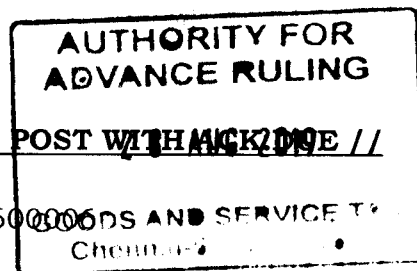
*K. Manasa* 28/8/19

Ms. Manasa Gangotri Kata,  
Member, CGST

*Shri Kurinji Selvaan V.S.* 28/8/2019

Shri Kurinji Selvaan V.S.,  
Member, TNGST

To  
M/s. HP India Sales Private Limited // BY SPEED POST WITH ~~TRACKING~~ //  
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