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The process of re- gasification of Liquefied Natural Gas is the method through which LNG is converted from cryogenic liquid state to a gaseous state. This re- gasification activity is generally undertaken by Government Companies and Public Sector Undertakings. It is quite customary for LNG to be stored in large tanks in ships in liquid form which are transferred to the re- gasification company for undertaking 'job work process' wherein the re- gasifier has to undertake the conversion of LNG in liquid form to LNG in gas form. There is absolutely no transfer of title in LNG in such process and the ownership of the LNG (in liquid as well as gaseous state) continued to remain with the original owner. The concept of 'job work' has been separately envisaged under the GST statutes and is treated as a supply of service in accordance with Entry 3 of Schedule II appended to the CGST Act 2017 which reads as under: "3. Treatment of proce.....