

GIB/GJ/GURU/13.12.17/AAR-69

Advance Ruling Category : Agriculture Product

State : Gujarat

Order No.: GIB/GJ/GURU/13.12.17/AAR-69

Name of Entry :

M/s. Guru Cold Storage Private Limited

Date : 13-12-2017

Product/ Service Involve :

"Support services to agriculture, forestry, fishing, animal husbandry."

Brief Issue :

Whether all cereals, pulses, spices, copra, jaggery (Gur), groundnuts (with or without shell), groundnut seeds, turmeric dried and ginger dried (soonth), cashew, almond, kismis, jardalu, anjeer (fig), date, ambli foal are covered under the definition of 'Agriculture Produce' as defined under Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017

Decision of Advance Ruling Authority :

Products mentioned by the applicant in his application are produce out of cultivation of plants but become marketable after some further processing which is generally done by the processor, not by a cultivators or producer, therefore all the above products do not cover under the definition of 'Agricultural Produce' as defined under the Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017. Similarly, the GST rate for services relating to agricultural produce by way of loading, unloading, packing, storage or warehousing of agricultural produce is NIL as per Sl. No. 54 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 and corresponding Notification issued under GGST Act, 2017.