

GIB/WB/M D MOHTA/05.07.18/AAR-84

Advance Ruling Category : Classification

State : West Bengal

Order No.: GIB/WB/M D MOHTA/05.07.18/AAR-84

Name of Entry :

M D Mohta

Date : 05-07-2018

Product/ Service Involve :

a Manufacturer of the item Rakhi

Breif Issue :

Seeks a Ruling on Classification of the above goods under the CGST/WBGST Acts, 2017

Decision of Advance Ruling Authority :

The Applicant has to classify the goods “Rakhi” as per its constituent materials in accordance with Rule 3(c) of Rules for Interpretation of the Customs Tariff Act, 1975, as laid down in Explanatory Notes (iv) of Notification No 1/2017-CT(Rate) dated 28.06.2017 (Note (v) of 1125 – FT dated 28/06/2017 of State Tax). Rakhi will attract GST in accordance to its classification as stated above.