

GIB/KA/V PAC CARTONS/06.08.18/AAR-26

Advance Ruling Category : Rate

State : Karnataka

Order No.: GIB/KA/V PAC CARTONS/06.08.18/AAR-26

Name of Entry :

M/s V PAC CARTONS INDIA PVT LTD.

Date : 06-08-2018

Product/ Service Involve :

Pallets and Box Pallets

Breif Issue :

The applicant is desirous of knowing the GST rate applicable on the finished goods “Pallets and Box Pallets” to enable him to levy and collect the correct rate of applicable GST.

Decision of Advance Ruling Authority :

The commodity “pallets and box pallets” are covered under HSN 4415 20 00 and covered under entry no. 97 of Schedule II of Notification No.01/2017- Central Tax (Rate) dated 28.06.2017 and entry no. 97 of Schedule II of Notification No.01/2017- State Tax (Rate) dated 28.06.2017 and hence the tax rates applicable on the same are 6% under the Central Goods and Services Tax Act and 6% under the Karnataka Goods and Services Tax Act.