

GIB/AP/M.S SSSVK COLD/28.03.18/AAR-91

Advance Ruling Category : Taxability

State : Andhra Pradesh

Order No.: GIB/AP/M.S SSSVK COLD/28.03.18/AAR-91

Name of Entry :

M/s SSSVK Cold Storage Private Limited

Date : 28-03-2018

Product/ Service Involve :

Storage and warehousing of agriculture produce

Breif Issue :

Whether the services offered by the applicant are falls or not under the SAC 998619, and the exemption under Notification No.12/2017, under entry 54(e) is applicable to both farmers and traders?

Decision of Advance Ruling Authority :

The storage and warehousing of agriculture produce falls under SAC 9986 and not under 9967. The exemption under notification no 12/2017 Central Tax (Rate) dated 28.06.2017 under entry no 54(e) is applicable for agricultural produce of both farmers and traders.