

## **GIB/HR/GITWAKO FARMS/01.06.18/AAR-112**

**Advance Ruling Category :** Classification and Rate

**State :** Haryana

**Order No.:** GIB/HR/GITWAKO FARMS/01.06.18/AAR-112

**Name of Entry :**

Gitwako Farms (India) Pvt. Ltd.

**Date :** 01-06-2018

**Product/ Service Involve :**

Meat of Sheep or goat, frozen and packed in bags

**Breif Issue :**

Meat of Sheep or goat, frozen and packed in LDPE/HDPE bags having varied weight and quantity printed/labelled on such pickings, whether could be held to be packed in unit containers?

**Decision of Advance Ruling Authority :**

Meat of Sheep or goat, frozen and packed in LDPE/HDPE bags having varied weight supplied to army shall not qualify as product put in unit container. The product shall fall under exemption list as per entry no. 10 of notification No. 2/2017 - Integrated tax (Rate) dated 28 June 2017 upto 14 November 2017 and thereafter as per entry No. 9 of Notification No. 44/2017 - Integrated Tax (Rate) dated 14 November 2017