

**GIB/KL/VARGHESE/26.03.18/AAR-40**

**Advance Ruling Category :** Rate

**State :** Kerala

**Order No.:** GIB/KL/VARGHESE/26.03.18/AAR-40

**Name of Entry :**  
Sri.N.C. Varghese

**Date :** 26-03-2018

**Product/ Service Involve :**

Engaged in the purchase and cutting and removal of rubber trees from the plantations of certain public sector undertakings owned by the Government of Kerala and also from private individuals. in Kerala

**Breif Issue :**

Rate of tax on standing rubber trees, Under Vat regime rubber tree was exempt.

**Decision of Advance Ruling Authority :**

In GST, firewood is exempted as per HSN Code 4401. There is no differentiation between soft wood and hardwood in GST. It is hereby clarified that rate of tax on rubber wood in the aforesaid transaction is 18% under the HSN4403.