

GIB/TG/NAGARJUNA/30.05.18/AAR-2

Advance Ruling Category : Classification

State : Telangana

Order No.: GIB/TG/NAGARJUNA/30.05.18/AAR-2

Name of Entry :

Nagarjuna Agro Chemicals Private Limited,

Date : 30-05-2018

Product/ Service Involve :

MRIDAPARIKSHAK Minilab – Chemical Refilling Reagent for Soil Test. Mridaparikshak is a digital mobile quantitative minilabs / soil test kit to provide soil testing service at farmer's doorsteps.

Breif Issue :

The applicant submitted that Agricultural soil testing minilab and its Reagent refills are classifiable under exempted goods falling under Tariff heading 8201 as notified vide Notification No.2/2017-2017 – Central Tax (Rate), dt.28-06-2017

Decision of Advance Ruling Authority :

Agricultural Soil testing Minilab and its Reagent Refills are classifiable under Tariff heading 9027 of the GST Tariff and tax rate applicable is 9% CGST +9% SGST. (A combined reading of chapter notes and description of goods covered under Tariff heading 8201 reveals that the goods covered under this heading are basically hand tools of a kind used in agriculture, horticulture or forestry)