

GIB/WB/SWITZ FOODS/09-12-2019/AAR-299

Advance Ruling Category : Classification

State : West Bengal

Order No.: GIB/WB/SWITZ FOODS/09-12-2019/AAR-299

Name of Entry :

Switz Foods Pvt Ltd

Date : 09-12-2019

Breif Issue :

Facts & Issue Of The Case :

The Applicant is stated to be a manufacturer of confectionery products like cakes, rusks etc. Some of its products contain portions of cooked chicken, fish or egg. Application has been sought on whether the products listed in para 2 of Annexure B (the Table of para 1.5 below) are classifiable under HSN 1601. An advance ruling is admissible on the classification of any goods under section 97(2)(a) of the GST Act.

Baked food preparations of flour are classifiable under HSN 1905, which includes bread, pastries, cakes, biscuits and other bakers' wares. Any food preparation that involves baking as the method of cooking should, therefore, be included under HSN 1905.

Food preparations, containing more than 20% by weight of sausage, meat, meat offal, fish etc. are included in Chapter 16 (Chapter Note 2 to Chapter 16). The baked products (sandwich, puff, patty, burger etc.) as distinct food preparations will survive even if the chicken meat is excluded from the filling. They are, therefore, not food preparations based on chicken meat. Such bakers' wares cannot, therefore, be classified under HSN 1601.

Decision of Advance Ruling Authority :

Decision :

- The Application is admitted for the products that belong to the category of baked food preparations made of flour and contain chicken and mentioned under Sl No 1 to 5 and 11 to 25 of the Table in para 1.5 above.
- The baked product (sandwich, puff, patty, burger etc.) as distinct food preparations will survive even if the chicken meat is excluded from the filling. They are, therefore, not food preparations based on chicken meat. Such bakers' wares cannot, therefore, be classified under HSN 1601 .
- Few of the Applicant's products would not survive as food preparation if the chicken meat were removed. Such products may be classified under HSN 1601, provided they

contain more than 20%, by weight of meat.