

**GIB/TN/MURALI MOGAN/26-09-2019/AAR-302**

**Advance Ruling Category :** Classification

**State :** Tamil Nadu

**Order No.:** GIB/TN/MURALI MOGAN/26-09-2019/AAR-302

**Name of Entry :**  
Murali Mogan Firm

**Date :** 26-09-2019

**Breif Issue :**

**Facts & Issue Of The Case :**

The applicant is engaged in producing Tamarind fruit from the farmers across Tamil Nadu, which is an agro product and supplying the same to the processing units.

Applicant has sought the advance ruling on the following Issues:

- Applicant mainly wants to know that why the tamarind fruit obtained from the farmers couldn't be classified under HSN 0810, as 'fresh fruit' since the product does not undergo any process of manufacture or undergo any value addition ?
- Why not the department consider the tamarind fruit obtained from the farmers classify under HSN 0810 as 'fresh fruit'.

The applicant raises Bill of Supply/Invoice on purchase of 'Tamarind Fresh' from the farmers who are unregistered under GST. Applicant also stated that the tamarind fruits obtained from farmers are not sun dried.

**Decision of Advance Ruling Authority :**

**Decision :**

Tamarind Supplied by the applicant which has not undergone the process of direct drying in sun or by industrial process is classifiable under CTH '08109020'