

GIB/AP/Kalagarla/10.12.2020/AAR-371

Advance Ruling Category : Classification

State : Andhra Pradesh

Order No.: GIB/AP/Kalagarla/10.12.2020/AAR-371

Name of Entry :

M/S. KALAGARLA SURYANARAYANA SON

Date : 10-12-2020

Breif Issue :

Facts & Issue Of The Case :

The applicant M/s Kalagarla Suryanarayana Son are wholesale dealers dealing in Tamarind, Tamarind seed, oil seeds, pulses and cereals.

The applicant, seeking an advance ruling in respect of :

Whether Tamarind Seed attracts Nil Rate of Tax under HSN Code 1209(Forest Trees Seed) or Not.

Decision of Advance Ruling Authority :

Decision :

The taxability and the applicable rate of tax for the goods and services supplied or to be supplied, as governed under the provisions of respective GST Acts are examined.

The appellant at the time of Personal Hearing admitted that the tamarind seed/kernel as traded by them is sold to Millers and meant for commercial /industrial purpose. Moreover no certificate or any other document certifying the tamarind kernel/ seed meant for sowing purpose is submitted by the applicant.

As per the Notification No.1/2017 - Central Tax (Rate) dt: 28.06.2017 Tamarind seed is classified under HSN code 1207 and attracts tax rate of 5% (CGST 2.5% + SGST 2.5%)