

GIB/TN/A.M. Abdul/24.04.2020/AAR-379

Advance Ruling Category : Classification

State : Tamil Nadu

Order No.: GIB/TN/A.M. Abdul/24.04.2020/AAR-379

Name of Entry :

A.M. Abdul Rahman Rowther & Co.

Date : 24-04-2020

Breif Issue :

Facts & Issue Of The Case :

The applicant M/s. A.M. Abdul Rahman Rowther & Co are registered under GST Act with Registration No. 33AAHFA0811C1ZD. It is engaged in manufacturing manufacturers of Chewing Tobacco.

The applicant, seeking an advance ruling in respect of :

“Classification of the product “Chewing Tobacco” manufactured by them and applicability of **Notification No. 01/2017-Compensation Cess-(Rate).**”

The officer recording the statement has informed the applicant that their **product viz. “Branded Chewing tobacco without lime tube” is classifiable under HSN 24039910 and as such the same attracts GST Compensation Cess @ 160% as per notification 112017-Compensatory Gess (Rate) dated 28.06.2017**, which is different from the classification being followed by the applicant .

Therefore. factually it is evident that the issue of classification of the product under consideration was initiated and proceedings were pending with the Tax authorities, when the applicant has filed the application 06.02.2019 before this authority seeking Advance Ruling on the classification and rate of Compensation Cess applicable to such product before this authority.

Decision of Advance Ruling Authority :

Decision :

As per the first proviso to Section 98(2) of f.;057/TNGST Act 2017 the authority shall not admit the application where the question tinned in the application is already pending or decided **in** any proceedings in the case of an applicant under any of the provisions of this Act. In the *case* at hand, it is established that on the issues raised by the applicant before this authority, the Central Tax authorities have initiated proceedings and the same is pending before the Jurisdictional authority at the time of fling of this application.

Therefore, the application cannot he admitted nod is to he rejected without going into the merits of the issue.