

GIB/AP/Shri Venkata/10.12.2019/AAR-385

Advance Ruling Category : Taxability

State : Andhra Pradesh

Order No.: GIB/AP/Shri Venkata/10.12.2019/AAR-385

Name of Entry :

M/S. SRI VENKATA VIJAYA DURGA TRADERS

Date : 10-12-2019

Breif Issue :

Facts & Issue Of The Case :

The applicant M/s. Sri Venkata Vijaya Durga Traders 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 under HSN Code 1209 (Forest Trees Seed) or not.

Decision of Advance Ruling Authority :

Decision :

According to the Andhra Pradesh preservation of Private forest rules, 1978, a Product or a tree specified in the schedules to the Rules, whether those are produced in forest area or other than forest area, all rules and regulations are applicable as if those are forest products.

Thus, The Tamarind Seed as referred by the applicant is classified under schedule - I as per Sl.No. 70 of Chapter / Heading/ Sub - Heading/ Tariff Item of 1207 as per the table of Notification No.1/2017 - Central Tax (Rate), Dated: 28th June 2017 and the applicable rate of tax is 5% (2.5% under Central tax and 2.5% State tax).