

GIB/MH/Alligo/26.08.2019/AAR-397

Advance Ruling Category : Classification and Rate

State : Maharashtra

Order No.: GIB/MH/Alligo/26.08.2019/AAR-397

Name of Entry :

M/S. Alligo Agrovat Private Limited

Date : 26-08-2019

Breif Issue :

Facts & Issue Of The Case :

The applicant M/s. ALLIGO AGROVET PRIVATE LIMITED has been filed application under section 97 of the **Central Goods and Services Tax Act, 2017** and the **Maharashtra Goods and Services Tax Act, 2017.**

The applicant, seeking an advance ruling in respect of :

Classification of goods and GST rate applicability in the case of goods manufactured by us (list enclosed) ?

Applicant is engaged in manufacture of various Agro Chemicals claimed as Organic Fertilizers. The product mentioned in the application said to have contained Animal or Seaweed plant extract, Nitrogenous, Potasic Fertilizers and Micro Nutrients. The products according to the applicant not just grows the plant but also enhances immunity of plant against several diseases.

According to the applicant all the products mentioned in the application are classifiable under HSN 3101 or 3105.

Decision of Advance Ruling Authority :

Decision :

It is observed that presence of micronutrient in the product manufactured by the applicant will not alter the essential character vis-a-vis classification of the product under FISN. For this proposition of law also we find support in the judgment of the Hon. Supreme Court in case Ranadey Micronutrients Pvt. Ltd., 1996 (87) ELT 19 (SC) that overruled the decision of Tribunal in the said case (Ranadey Micronutrients Pvt. Ltd. Vs Collector -1995 (75) ELT 139 Tribunal).

Therefore, Products namely AUTUS, SJ-NINJ A, SJ-ERASER, OPRAX, TELNAR, VK's NEMO AND STRESSOUT are classifiable under HSN Code-3808 and liable to GST @18% (SGST CGST 9% as per [Notification-1 of 2017-CT \(Rate\) dated 28.06.2017](#) each respectively. The product SHYAM SAMRUDDHI is an organic fertilizer classifiable under HSN-3105 and liable to GST @5% as per Sr. No.182D of Schedule-I of [Notification-1 of 2017-CT \(Rate\) dated 28.06.2017](#).