

**GIB/MH/Mosaic/25.05.2018/AAR-400**

**Advance Ruling Category :** Classification

**State :** Maharashtra

**Order No.:** GIB/MH/Mosaic/25.05.2018/AAR-400

**Name of Entry :**  
Mosaic India Pvt Ltd

**Date :** 25-05-2018

**Breif Issue :**

**Facts & Issue Of The Case :**

The applicant, registered in terms of the Central Goods and Service Tax Act, 2017, imports BIOFOS Monocalcium Phosphate (hereinafter referred to as “the subject goods “, from USA and sells it to wholesalers or manufacturers of animal feed. The subject goods are used as an animal/poultry feed supplement/additive that is added to an animal/poultry feed to enhance its nutritional value , the applicant, seeking an advance ruling in respect of the following questions connected to the issues-

Q. 1. Whether the subject goods proposed to be supplied by the applicant merits classification under the Heading 2309, (Sr. No. 102) in terms of Notification No. 2/2017 – Central Tax (Rate) dated 28.06.2017 and is therefore exempt from the levy of Central Goods and Services Tax (CGST) under the Central Goods and Services Tax Act, 2017 (CGST Act)?

Q. 2. Whether the subject goods proposed to be supplied by the applicant merits classification under the Heading 2309, (Sr. No. 102) in terms of Notification No. 2/2017 – Integrated Tax (Rate) dated 28.06.2017 and is therefore exempt from the levy of Integrated Goods and Services Tax (IGST) under the Integrated Goods and Services Tax Act, 2017 (IGST Act)?

Q. 3. Whether the subject goods proposed to be supplied by the applicant merits classification under the Heading 2309, (Sr. No. 102) in terms of Notification No. 2/2017- State Tax (Rate) dated 29.06.2017 and is therefore exempt from the levy of Maharashtra Goods and Services Tax (SGST) under the Maharashtra Goods and Services Tax Act, 2017 (MGST Act)?

Q. 4. Further, if the Subject product is not classifiable under any of the aforesaid entries (Heading 2309) what would be the appropriate classification for the same and at what tax

rate would CGST, SGST and IGST be imposable on its supply?”

**Decision of Advance Ruling Authority :**

**Decision :**

In view of admission by the applicant at the time of Personal Hearing that in the present GST regime also, their import consignments have been provisionally assessed for classification and accordingly, applicability of Customs duty and IGST on the same, their application is liable for rejection as per proviso to section 98 (2) of the CGST Act referred above and therefore cannot be entertained by this authority and is accordingly rejected.