

GIB/KR/Fresh food/22.05.2020/418

Advance Ruling Category : Classification

State : Karnataka

Order No.: GIB/KR/Fresh food/22.05.2020/418

Name of Entry :

Fresh Food (India) Pvt. Ltd.

Date : 22-07-2020

Breif Issue :

Facts & Issue Of The Case :

The applicant M/s ID Fresh Food (India) Pvt. Ltd., having GSTIN number 29AAICM3930G1ZD, have filed an application for Advance Ruling under Section 97 of **CGST Act, 2017** & KGST Act, 2017 read with Rule 104 of **CGST Rules 2017** & KGST Rules 2017, in form GST ARA-01 discharging the fee of Rs.5,000/- each under the CGST Act and the KGST Act.

the question for which advance ruling is sought is as under:

Whether the preparation of Whole Wheat parota and Malabar parota be classified under Chapter heading 1905, attracting GST at the rate of 5%?

Decision of Advance Ruling Authority :

Decision :

The product 'parota' is classified under Chapter Heading 2106 and is not covered entry No. 99A of Schedule I to the **Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017**, as amended vide **Notification No.34/2017-Central Tax (Rate) dated 13.10.2017**