

**GIB/WB/ITC Limited/12.10.2020/AAR-419**

**Advance Ruling Category :** HSN & Exemption

**State :** West Bengal

**Order No.:** GIB/WB/ITC Limited/12.10.2020/AAR-419

**Name of Entry :**  
ITC Limited

**Date :** 12-10-2020

**Breif Issue :**

**Facts & Issue Of The Case :**

The applicant . **ITC Limited (GST AAR West Bangal)** intends to supply a variant of ready to consume pouch milk fortified with vitamins A and D and small quantities of turmeric (Haldi) and black pepper extracts.

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

whether the product can be classified under HSN 0401 and exempt under Serial No. 25 of **Notification No. 2/2017- Central Tax (Rate) dated 28/06/2017** (hereinafter Exemption Notification)

**Decision of Advance Ruling Authority :**

**Decision :**

The applicant's product, as described in para 2.1 of this order is classifiable under HSN 0401 and is exempt under Serial No. 25 of **Notification No. 2/2017- Central Tax (Rate) dated 28/06/2017** (1126-FT dated 28/06/2017 of the State Notification), as amended from time to time.

This Ruling is valid subject to the provisions under Section 103 until and unless declared void under Section 104(1) of the GST Act.