

## **GIB/RJ/RARA UDHYOG/23.06.18/AAR-153**

**Advance Ruling Category :** Agriculture Product

**State :** Rajasthan

**Order No.:** GIB/RJ/RARA UDHYOG/23.06.18/AAR-153

**Name of Entry :**

Rara Udhyog, Jaipur Rajasthan

**Date :** 23-06-2018

**Product/ Service Involve :**

Cleaning of Agriculture Produce

**Breif Issue :**

Applicability of a notification issued under the provisions of this Act?  
Determination of the liability to pay tax on any goods or services or both?

**Decision of Advance Ruling Authority :**

The activity of the applicant i.e. M/s Rara Udhyog, Jaipur is not covered by Entry S.No. 24(i)(i)(c) or S.No. 24(i)(iii) of Notification No. 11/2017 Central Tax (Rate) dated 28/06/2017 and Entry S.No. 54(c) or Entry No. 55 of Notification No. 12/2017 - Central Tax (Rate) 28/6/17 and will not attract Nil Rate of tax