

## **GIB/RJ/RHIZO ORGANIC/16.06.18/AAR-151**

**Advance Ruling Category :** Rate

**State :** Rajasthan

**Order No.:** GIB/RJ/RHIZO ORGANIC/16.06.18/AAR-151

**Name of Entry :**

Rhizo Organic, Hanumangarh Rajasthan

**Date :** 16-06-2018

**Product/ Service Involve :**

Bio fertilisers and organic manure

**Breif Issue :**

Whether Bio Fertilizer covered under the definition of organic manure (HSN 3101) and what is the rate of GST applicable on Bio Fertilizer if it is not covered under (HSN 3101)?

**Decision of Advance Ruling Authority :**

The goods (Bio fertilisers or organic manure); other than those put up in unit containers and bearing a brand name will be covered under Schedule 1 of rate of GST on goods and attract Nil rate of duty & The goods (Bio fertilisers or organic manure); put up in Unit Container and bearing a brand name will be taxable under GST @ 5%.