

GIB/RJ/SARDAR MAL GOLD/11.06.18/AAR-150

Advance Ruling Category : Taxability

State : Rajasthan

Order No.: GIB/RJ/SARDAR MAL GOLD/11.06.18/AAR-150

Name of Entry :

Sardar Mal Gold Storage & Ice Factory, Jaipur Rajasthan

Date : 11-06-2018

Product/ Service Involve :

Cold Storage Services

Breif Issue :

Whether all the goods as listed in the application are covered under the definition of agriculture produce as per Notification No.11/2017-CT(R) dated 28.06.2017; and No.12/2017-CT(R) dated 28.06.2017?

Decision of Advance Ruling Authority :

Agricultural Produce and supply to cold storage is exempt from levy of GST. However if any processing is done on these products then they will fall outside the definition of Agricultural produce and in that case supply of cold storage service will remain taxable.