

GIB/MH/AHMEDANAGAR DISTRICT/AAR-128

Advance Ruling Category : Classification and Rate

State : Maharashtra

Order No.: GIB/MH/AHMEDANAGAR DISTRICT/AAR-128

Name of Entry :

Ahmednagar District Goat Rearing and Processing Co – op Federation Ltd.

Date : 21-04-2018

Product/ Service Involve :

Animal carcass in its natural shape in frozen state

Breif Issue :

1. Whether the whole (Sheep/Goat) animal carcass in its natural shape in frozen state in different weight and size packed in LDPE bags without mentioning the weight and one or two such LDPE bags further packed in HDPE bags being supplied to Army by applicant against tender shall qualify as product put up in “unit container”?
2. Whether the products as mentioned in query 1 shall be taxable under GST as per entry no. 4 of schedule II of the Notification no. 1/2017- Integrated Tax (Rate) dated 28th June 2017 upto 14th November 2017 and thereafter as per entry no. 1 of schedule I of the Notification No. 43/2017-Integrated Tax (Rate) dated 14th November 2017 or fall under exemption list as per entry no 10 of Notification No. 2/2017-Integrated Tax (Rate) New Delhi dated 28th June 2017 upto 14th November 2017 and thereafter as per entry no. 9 of the Notification No. 44/2017-Integrated Tax (Rate) dated 14th November 2017?

Decision of Advance Ruling Authority :

The whole (Sheep/Goat) animal carcass in its natural shape in frozen state in different weight and size packed in LDPE bags without mentioning the weight and one or two such LDPE bags further packed in HDPE bags being supplied to Army by applicant against tender shall qualify as product put in unit container. The product would be covered by schedule entry 4 of Notification No. 1- Integrated Tax (Rate) during the period 1-7-17 to 13-11-2017 and schedule entry

1 of Notification No. 1- Integrated Tax (Rate) form 14-11-2017 onwards.