

GIB/MH/CARGILL INDIA/20.03.18/AAR-136

Advance Ruling Category : Classification and Rate

State : Maharashtra

Order No.: GIB/MH/CARGILL INDIA/20.03.18/AAR-136

Name of Entry :

Cargill India Private Limited

Date : 20-03-2018

Product/ Service Involve :

Natural Easter Dielectric Fluid

Breif Issue :

Whether Natural Easter Dielectric Fluid (hereinafter referred to as ‘ Envirotemp FR3’) fall under Serial no. 90 of Schedule I of Notification No. 1/2017-State Tax (Rate) dated 29th June, 2017 issued under the Maharashtra Goods and Services Tax Act, 2017 and Notification No. 1/2017- Central Tax (Rate) dated 28th June, 2017 issued under the Central Goods and Services Tax Act, 2017 is taxable at the rate of 2.5% (State tax and Central tax)

Or

Whether Envirotemp FR3 fall under Serial no. 27 of Schedule II of Notification No. 1/2017-State Tax (Rate) dated 29th June, 2017 issued under the Maharashtra Goods and Services Tax Act, 2017 and Notification No. 1/2017- Central Tax (Rate) dated 28th June, 2017 issued under the Central Goods and Services Tax Act, 2017 is taxable at the rate of 6% (State tax and Central tax)?

Decision of Advance Ruling Authority :

Envirotemp FR3 (Natural Easter Dielectric Fluid) fall under Serial no. 27 of Schedule II of Notification No. 1/2017-State Tax (Rate) dated 29th June, 2017 issued under the Maharashtra Goods and Services Tax Act, 2017 and Notification No. 1/2017- Central Tax (Rate) dated 28th June, 2017 issued under the Central Goods and Services Tax Act, 2017 is taxable at the rate of 6% (State tax and Central tax).