

GSTIndia.biz/MAHA/GOAT/2018/11.09.2018/AAR-8

Appellate Advance Ruling Category : Classification and Rate

State : Maharashtra

Order No.: GSTIndia.biz/MAHA/GOAT/2018/11.09.2018/AAR-8

Name of Entry :

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

Date : 11-09-2018

Product/ Service Involve :

Animal carcass in its natural shape in frozen state

Breif Issue :

The Appellant has filed an Appeal against the order stating that supply of (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 would qualify as product put in unit container. Ref. AAR Order No. GST-ARA-21/2017/B-27 dtd. 21.04.2018

Decision of Advance Ruling Authority :

The Appellate Authority for Advance Ruling set aside the Advance Ruling Authority Order and further held on the basis of the available records , that 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 appellant against tender shall not qualify as product put up in “Unit Container” .