

## GIB/TN/SARO ENT/27.09.18/AAR-174

**Advance Ruling Category:** Classification

State: Tamil Nadu

Order No.: GIB/TN/SARO ENT/27.09.18/AAR-174

Name of Entry: Saro Enterprises

Date: 27-09-2018

**Product/ Service Involve :** Agricultural Seedling Trayr

**Breif Issue:** 

Clarification on classification and taxability of Agricultural Seedling Tray under GST.

## **Decision of Advance Ruling Authority:**

Agricultural seedlin tray made of plastic manufactured by the applicant are classified under CTH 39269099 and applicable rate of GST is 18%.