

GIB/TN/CHINNAKANI/26.07.2019/AAR-208

Advance Ruling Category : Exemption

State : Tamil Nadu

Order No.: GIB/TN/CHINNAKANI/26.07.2019/AAR-208

Name of Entry :

Chinnakani Arumuga Selvaraja

Date : 26-07-2019

Breif Issue :

Issue & Fact of the Case:

Classification and exemption of cattle feed in cake form?

The applicant is engaged in the manufacture of Cattle feed in cake form. They are effecting the sales of cattle feed both locally as well as by way of inter-state sale.

The cattle feed is manufactured from the groundnut oil cake along with a list of ingredients including husked rice with broken rice, black & broken rice, jiggery, salt and water and after duly processing it is fit to be sold as cattle feed.

Cattle feed being sold is meant for domestic animal as an essential raise for the maintenance of life.

The product 'Cattle feed in cake form' manufactured by the Applicant is classifiable under Chapter **Heading 23099010** and stands exempted **as per vide Sl.No. 102 of N/N 2/2017-Central Tax (Rate) dated 28.02.2017 as amended and Sl.No. 102 of Notification. No .II (2)/CTR/532(d-5)/2017 dated 29th June 2017 as amended and in case of interstate supplies vide Sl.No.102 N/N 2/2017-Integrated Tax (Rate) dated 28.02.2017 of as amended."**

Decision of Advance Ruling Authority :

Decision:

The product cattle feed in cake form manufactured by the applicant is classifiable under heading 23099010 and stands exempted as per vide notification no 2/2017 central tax rate.