



सत्यमेव जयते

BEFORE THE AUTHORITY FOR ADVANCE RULINGS
for the State of Andhra Pradesh (Goods and Service Tax)
(5th Floor, O/o Chief Commissioner of Commercial Taxes, D.No:5-56, Block-B,
R.K Spring Valley Apartments, Edupugallu, Vijayawada-521151.)

Present:

Sri. J.V.M Sarma (Member)

Sri.Amaresh Kumar (Member)

The Eighth day of June, 2018

Ruling No. AAR/AP^{6A}(5) (GST)/2018

In

Application No.AAR/1⁰⁸/(GST)/2018

1	Applicant	M/s Agarwal Industries Private Limited (GSTIN:37AACCA0094R1ZA) # Plot No 5A/1, Vakalapudi, IDA, Kakinada- 533007
2	Jurisdictional Officer	Assistant Commissioner(State Tax), Kakinada Circle,
3	Present for the Applicant	Sri. M .Rama Chandra Murthy
4	Present for the Jurisdictional Officer	Remarks Received
5	Date of Personal hearing	21 st May 2018

Note: Under Section 100 of the APGST Act'2017, an appeal against this ruling lies before the appellate authority for advance ruling constituted under section 99 of APGST Act'2017, within a period of 30 days from the date of service of this order.

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M/s Agarwal Industries Private Limited, Plot No 5A/1, Vakalapudi, IDA, Kakinada-533007(hereinafter also referred as applicant), having GSTIN: 37AACCA0094R1ZA are engaged in manufacturing of ingredients of poultry feed, particularly involved in manufacturing of substitute of Rice bran oil, which is used in preparation of poultry feed. They named their new product as " Energy –G premium oil ", and stated that the product is inedible or not fit for human consumption and purely for manufacturing of poultry feed.

2. The applicant has filed an application in Form GST ARA-01, dated 07.04.2018 and paid prescribed fee in prescribed format having CPIN : SBIN 3718023700119896, dated : 24.02.2018. The applicant seeks advance ruling on:

- ❖ Requesting for the clarification of Correct HSN Code of their product i.e "Energy-G premium oil".

On verification of basic information of the applicant, it is observed that the applicant falls under State jurisdiction, i.e. Kakinada Circle, of Kakinada Division (as per the bifurcation lists of tax payers between the Centre and State in the prescribed manner). Accordingly, the application was forwarded to the jurisdictional officers and also a copy marked to the Central Tax authorities to offer their remarks as per the Sec. 98(1) of CGST / APGST Act'2017, and requested for the information. In response to communication, the concerned jurisdictional officer offered their remarks and stated that no proceedings are pending relating to the applicant, and no proceedings were passed on the issue, for which the advance ruling sought by the applicant.

3. A personal hearing was fixed on 21st May 2018 which was attended by Shri. M.Rama Chandra Murthy, authorized representative on behalf of the applicant. The applicant is of the view that the said "Energy-G premium Oil" falls under the **HSN Code: 1518 of Schedule I** as per the Notification No.01/2017 –Central Tax (Rate), dated: 28th July 2017 (attracts 2.5%). The HSN Code: 1518, in the said notification reads as ...

'Vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurised, blown, polymerized by heat in vacuum or in

ineat gas or otherwise chemically modified, excluding those of heading 1516".

4. We have gone through the application filed by the applicant and the written submission explaining the manufacturing process and the raw material involved in preparation of the said "Energy-G premium oil". It is submitted before us that the product under question is manufactured out of Vegetable fats / oils and not from animal fats / oils. That being so the classification of product is HSN 1518 and shall be subject to 5% GST as per Schedule I of Notification 1/2017-C.T (Rate) dated 28.06.2017 and corresponding SGST Notification.

5. Accordingly, we pass the following ruling:

RULING

Correct HSN Code of "Energy-G premium oil" is **HSN 1518 vide S.No 90** of , Schedule I of Notification 1/2017-C.T (Rate) dated 28.06.2017 and hence the rate of tax attracts 5%.



Sd/-(J.V. M .SARMA)
Joint Commissioner (State Taxes),
Authority for Advance Ruling,
Andhra Pradesh.



Sd/- (AMARESH KUMAR)
Joint Commissioner (Central Taxes),
Authority for Advance Ruling
Andhra Pradesh.