

TAMILNADU STATE APPELLATE AUTHORITY FOR ADVANCE RULING
(Constituted under Section 99 of Tamil Nadu Goods and Services Tax Act 2017)

A.R.Appeal No. 13/2021 AAAR

Date: 13 .01.2022

BEFORE THE BENCH OF

1. Thiru M.V.S.CHOUDARY, MEMBER (CENTRE)

2. Thiru K.PHANINDRA REDDY, MEMBER (STATE)

ORDER-in-Appeal No. AAAR/02/2022 (AR)

(Passed by Tamil Nadu State Appellate Authority for Advance Ruling under Section
101(1) of the Tamil Nadu Goods and Services Tax Act, 2017)

Preamble

1. In terms of Section 102 of the Central Goods & Services Tax Act 2017/Tamil Nadu Goods & Services Tax Act 2017("the Act", in Short), this Order may be amended by the Appellate authority so as to rectify any error apparent on the face of the record, if such error is noticed by the Appellate authority on its own accord, or is brought to its notice by the concerned officer, the jurisdictional officer or the applicant within a period of six months from the date of the Order. Provided that no rectification which has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit shall be made, unless the appellant has been given an opportunity of being heard.

2. Under Section 103(1) of the Act, this Advance ruling pronounced by the Appellate Authority under Chapter XVII of the Act shall be binding only

(a). On the applicant who had sought it in respect of any matter referred to in sub-section (2) of Section 97 for advance ruling;

(b). On the concerned officer or the jurisdictional officer in respect of the applicant.

3. Under Section 103 (2) of the Act, this advance ruling shall be binding unless the law, facts or circumstances supporting the said advance ruling have changed.

4. Under Section 104(1) of the Act, where the Appellate Authority finds that advance ruling pronounced by it under sub-section (1) of Section 101 has been obtained by the appellant by fraud or suppression of material facts or misrepresentation of facts, it may, by order, declare such ruling to be void ab-initio and thereupon all the provisions of this Act or the rules made thereunder shall apply to the appellant as if such advance ruling has never been made.

Name and address of the appellant	M/s. Krishna Bhavan Foods and Sweets, No.402,Big Bazzar Street, Gandhi Market, Trichy 620 008.
GSTIN or User ID	33AAFPR8076E1ZK
Advance Ruling Order against which appeal is filed	Order No.24/AAR/2021 Dated: 18.06.2021
Date of filing appeal	04.10.2021
Represented by	M/s.R.Thiagarajan and M.Arunkumar Advocates
Jurisdictional Authority-Centre	Trichy Commissionerate
Jurisdictional Authority -State	The Assistant Commissioner (ST) Gandhi market Assessment circle, Trichy-620001
Whether payment of fees for filing appeal is discharged. If yes, the amount and challan details	Yes. Payment of Rs. 20000/- made vide challan No.IOBA21093300475701 dated 28.09.2021.

At the outset, we would like to make it clear that the provisions of both the Central Goods and Service Tax Act and the Tamil Nadu Goods and Service Tax Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the Central Goods and Service Tax Act would also mean a reference to the same provisions under the Tamil Nadu Goods and Service Tax Act.

The subject appeal has been filed under Section 100 (1) of the Tamilnadu Goods & Services Tax Act, 2017/Central Goods & Services Tax Act 2017 by M/s. Krishna Bhavan Foods and Sweets (herein after referred as the Appellant), having their registered office at No. No.402,Big Bazzar Street, Gandhi Market, Trichy 620 008. They are manufactures of ready to prepare cook products like Dosai Mix, Tiffen Mix, Sweet Mix, Health Mix, Porridge Mix etc , in the name of "KRISHNA" and are registered under GST vide Registration No. 33AAFPR8076E1ZK. The appeal is filed against the Order No. 24/AAR/2021 Dated: 18.06.2021 passed by the Tamil Nadu State Authority for Advance ruling on the application for advance ruling filed by the appellant.

2.1 The appellant stated that they are manufacturing and selling the mixture of flour of grains/cereals, pulses mixed with spices and condiments, that their products are mainly used for preparing Indian Dishes like Idly Mixes, Dosai Mixes,

Tiffen Mixes (Adai Mavoo, Millet Adai Mix, Uzhunthakali Mavoo, Ready Idiyappam, Bajji Mix), Health Mixes and Porridge Mixes.

2.2 They stated further that the order of the Authority for Advance Ruling is against the facts and settled proposition of Law, that the Authority for Advance Ruling failed to consider the nature of the business of the applicant, that the Advance Ruling Authority's finding that the applicant's product is falling under entry no.23 of Schedule-III of notification No.1/2017-C.T (Rate) dated 28.06.2017 and entry no.23 of Schedule-III of notification No. II(2)/CTR/532(d-4)/2017 vide G.O. (Ms) No.62, dated 29.06.2017 falling under HSN code 2106 and gave a finding that the same would not fall under Entry No.59 falling under HSN code 1106 and Entry no.25 falling under HSN Code 0713 of Schedule-I Of Notification No.01/2017-Central Tax (Rate) dated 28.06.2017 and the GST liability on all these products is 18% (9% CGST + 9% SGST) and that such findings are erroneous in the eyes of law and in facts.

2.3 They averred that the Authority for Advance Ruling failed to note that in point no.4.1 of the Authority for Advance Ruling order it can be evidenced that at the time of hearing the learned state jurisdictional authority who is the administrative jurisdiction over the applicant has stated that the applicant's products fall under the chapter heading 2106 attracting GST 5% as per notification no.41/2017, dated 14.11.2017 through their written submissions.

S.No	HSN Code	Particulars
1	0713	Dried Leguminous Vegetables, Shelled, Whether Or Not Skinned Or Split
2	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. [other than those put up in unit container and bearing a registered brand name]
3	2106	Food preparations not elsewhere specified or included i.e. Protein concentrates and textured protein substances, Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and maltodextrine syrup, Compound preparations for making non-alcoholic beverages, Food flavouring material, Churna for pan, Custard powder

2.4 They added that the HSN code 0713 related to the dried leguminous vegetables and its flour of leguminous plants falling under HSN Code 1106, that the mixture of various kinds of leguminous flours also falls under HSN code 0713 only, that both the entries falling under exempted category and if they are branded it is taxable at 5%. The appellant stated that their products are all branded.

2.5 The appellant referred to the Circular No.80 dated 31.12.2018 issued by DOR, MOF, GOI, containing clarification regarding GST rate and classification of some goods in which clarification has been issued with respect to classification of Chhatua or Sattu, which is a mixture of flour of ground pulses and cereals; that the purpose of this circular being discussed here is that the said circular appears to be squarely applicable in the instant case and that the issue regarding classification of Chhatua or Sattu as appearing in the said Circular reads

2.6 The appellant added that they are making ready to prepare the foods by further cooking; different types of ingredients such as flour of pulses and grams and spices are merely blended/mixed altogether after adding some portion of salt, Rice, Rice flour etc, for a kind of specific category of preparing tiffin, dishes and savorites; the above said mixes are same like the mixture of flour of vegetable plants which falls under serial no.78 of the CGST Notification No.2/2017-Central Tax (Rate) dated 28.06.2017 and serial no.78 of the No.II(2)/CTR/532(d5)/2017 vide G.O. (Ms) No. 63 dated 29.06.2017 as amended.

2.7 They further stated that the Tamil Nadu Authority for Advance ruling gave the finding with regard to the sale of flour of leguminous vegetables even mixed with cereals falling under Customs Tariff Head (CTH 1102, 1106 etc) and liable to be taxed at 5% only if it is registered under the trade mark or otherwise exempted in the matter of M/s. Mahalakshmi Stores Vs The Assistant Commissioner (ST), Kamarajar Salai Assessment Circle, Madurai in Order No.55/ARA/2019, dated 23.12.2019 falling under Customs Tariff Head (CTH 1102, 1106 etc). Similarly the Gujarat Authority for Advance Ruling in the case of M/s. Dipakkumar Kantilal Chotai Vs The Commissioner of Central Goods and Service Tax & Central Excise, Ahmadabad in GUJ/GAAR/R/43/2020, dated 30.07.2020 and the issue had more elaborately discussed about the instant ready mixes for preparing the dishes and finally held that these instant ready mixes having mixture of flour of grains, pulses with spice powder are liable to be taxed at 5% only since it is branded; that this finding and facts are exactly similar to their product.

2.8 The appellant stated further that the Ready-to-Eat (RTE) means **the food is already cooked** and there is no need for further cooking; Ready-to-Cook (RTC) means **it's still raw** but has been portioned & prepped as it is freshly frozen; the cooking needs to be done at home following the instructions that are given, **Ready to eat** applies to any product intended for human consumption without further preparation steps; thus it means that the products having sufficiently cooked so that they are safe to eat as they are with no further preparation. **But in the case of ready to cook**, cooking needs to be done at home following the instructions that are given as recipe and printed in the packing label itself. They given examples for

1. Ready to eat foods examples:

Readymade parata

Readymade popcorn

Readymade Chappathi (Kakra-dry chappathi)

These products are just fry and heat without adding further raw materials before eating.

2. Ready to cook foods examples:

Dosa Mix

Idly Mix

Fenugreek Kazhi Mix

Uzhunthakali Mavoo

Vadai Mavoo

Porridge

Porridge is a traditionally a breakfast food that is simply made by cooking oats with water or milk and also having spices, fruits and sweetness can also be added according to taste.

2.9 They further averred that the Authority for Advance Ruling relied on the HSN entry 2106 and it can be evidenced from the said entry, that it covers nothing but a product which are in ready for consumption form. The entry 2106 is extracted hereunder

*"All kinds of food mixes including instant food mixes, soft drink concentrates, Sharbat, Betel nut product known as "Supari", Sterilized or pasteurized millstone, **ready to eat packaged food** and milk containing edible nuts with sugar or other ingredients, Diabetic foods; [other than Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form]."*

Thus the entry itself speaks that the products meant for ready to eat and ready for consumption form. But their product does not fall under the above category and they have to be called as ready to cook which needs further cooking as per the instructions found in the packaging. In other words the appellant's products are not

in the form of ready to eat and also ready for consumption form; the instructions given in the packaging labels are as follows:

SHNA RAVA IDLI MIX with 1000ml of fermented curd and green chilly, ginger. Mix well and leave it for 10 minutes. Pour the mixture in the cooker. Boil it well. Now the delicious Rava Idli is ready to eat with hot sambar and chutney.

செய்முறை: 1000 மில்லி கெட்டி புளித்த தயிரில் கிருஷ்ணா ரவா இட்லி மிக்ஸ் சேர்த்து கலக்கவும். இது தனியாக சிறிதளவு நறுக்கிய கொத்தமல்லி, இஞ்சி, தேவையான அளவு தண்ணீர் ஊற்றி கொதிக்க விடவும். இட்லி மிக்ஸ் கலவையை இட்லி தட்டில் ஊற்றி வேகவிடவும். (புளித்த தயிர், சாம்பாருடன் சேர்ந்து சமைக்கவும்)

செய்முறை:
500 கிராம் கிருஷ்ண பவன் ரவா தோசை மிக்ஸ் 1.5 லிட்டர் தண்ணீர் சேர்த்து கலக்கி 15 நிமிடம் தளையுங்கள். தேவையெனில் சிறிதளவு வெங்காயம், சட்னி மற்றும் சாம்பாருடன் பறிமாறவும். (ஒரு பளகை ரவா தோசை மிக்ஸ்டன் இரண்டு மடங்கு தண்ணீர் கலந்து தோசை வாங்கலாம்)

करने का विधान:
500g कृष्णा भवन रवा दोशा मिक्स 1.5 ली. पानी में मिलाए। 20 मिनट के बाद स्वा में डालना। अब गरम गरम प्याज और हरी प्याज लोन्स का कर मिलायिए।

தம்பு தோசை செய்முறை:
மாவிற்கு 1 டம்ளர் தண்ணீர் சேர்த்து 1/2 மணி நேரம் ஊற வைத்து பச்சை மிளகாய் 3, பெரிய வெங்காயம் 2, சிறிதளவு கருவேப்பிலை, கொத்து மல்லி, ஆகியவற்றை சுத்தம் செய்து நறுக்கி வதக்கி மாவில் சேர்த்து தேவையான கம்பு தோசை வாங்கலாம். (தம்பு இனிப்பு தோசை தயார்)

செய்முறை: 1 மடங்கு கிருஷ்ணா இட்லி மாவிற்கு 1 மடங்கு தண்ணீர் சேர்த்து நன்றாக ந்து 20 நிமிடம் ஊறவிடவும். இட்லி குக்கரில் தேவையான அளவு தண்ணீர் சேர்த்து கொதிக்க விடவும். இட்லி மிக்ஸ் கலவையை இட்லி தட்டில் ஊற்றி வேகவிடவும். சட்னி மற்றும் சாம்பாருடன் பறிமாறவும்.



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ಮಾಡುವ ವಿಧಾನ - ಒಂದು ಅಳತೆ ಕ್ಷುಣ್ಣ ಬಾಷ್ಪದ ಮಿಶ್ರಣ ಪಾತ್ರೆಯನ್ನು ಒಂದು ಅಳತೆ ನೀರಿನಿಂದ
ಕೂಡ 3 ಅಳತೆ ದ್ರವ ನೀರು ಸೇರಿಸಿ ಸ್ವಲ್ಪ ಉರಿಯಲು ಬೇರಿಸಿ. ಕ್ಷುಣ್ಣದ ಇನ್ನೂ ಮೇಮಾಡು
ಕೊಡಲು ಸೂಪ್ಪು ದ್ರವಿಯಾದ ಮಿಶ್ರಣದಲ್ಲಿ ಸೇರಿಸಿ. ಈಗ ದ್ರವಿಯಾದ ಗಾಢಾದ
ತಯಾರಾಯಿತು.

UZHUNTHANKALI MIX
உளுந்தங்களி மிக்ஸ்

Ingredients: Broken jaggery, 1 cup; powdered jaggery, 1 cup; water, 1 cup; CRISHNA UZHUNTHANKALI MIX, 1 cup. Method: Add one cup of powdered jaggery and one cup of water to a pan and boil it with one cup of water. Then add one cup of CRISHNA UZHUNTHANKALI MIX and mix it well. Now add the jaggery paste and mix it with three cups of water and mix it well. After well cooked, add small quantity of ghee and heat it in a low flame. The Uzhunthankali is ready to serve. Serve it hot.

Porridge Mix
Dice and Salt.

ராகிக்கூழ் மிக்ஸ்

ಮಾಡುವ ವಿಧಾನ - ಒಂದು ಆಳಕ್ಕೆ ಕ್ಲಬ್ಬ ರಾಗಿ ಮಿಕ್ಸು ಪೌಡರನ್ನು ಒಂದು ಆಳಕ್ಕೆ
ಕಲಬಿ. 3 ಆಳಕ್ಕೆ ಬಿಸಿ ನೀರು ಸೇರಿಸಿ ಸ್ವಲ್ಪ ಉರಿಯಲು ಬೀವಿ ಕ್ಲಬ್ಬದ ಇದ್ದರಿ, ಮತ್ತೆ
ಕೊತ್ತಂಬರಿ ಸೊಪ್ಪು, ಬಿಸಿಯಾದ ಮಿಕ್ಸುಗಳಲ್ಲಿ ಸೇರಿಸಿ. ಈಗ ಬಿಸಿಯಾದ ಈ ಮಿಕ್ಸು
ಕುಸುಕುರಾಯಿತು.

2.10 Further the appellant added that the Authority for Advance Ruling has not considered the following points which are as follows:

S.No	Product Name	As per the Order of the Authority for Advance Ruling CTH	The Appellant content of the CTH
1	<u>Dosai Mixes</u> a. Rava Dosai Mixes b. Special Rava Dosai Mixes c. Ragirava Dosai Mixes d. Sola Dosai Mixes e. Kambu Dosa Mixes f. Ragi Dosa Mixes g. Multigrain Dosa Mixes h. Horse Gram Dosai Mixes i. Green Leaf Dosai Mixes	HSN 2106 as per the Entry No.23 of Schedule-III of Notification No.1/2017-C.T. (Rate), Dated 28.06.2017 and SGST entry no.23 of Schedule-III of Notification No. II (2)/CTR/532(d-4)/2017 vide G.O. (Ms) No.62, dated 29.06.2017 which is ready for consumption form	HSN 1106 - Flour, Meal And Powder Of The Dried Leguminous Vegetables Of Heading 0713, Of Sago Or Of Roots Or Tubers Of Heading 0714 Or Of The Products Of Chapter 8 as per Entry No.59 falling under HSN code 1106 and Entry no.25 falling under HSN Code 0713 Schedule-I of Notification No.1/2017-C.T. (Rate), Dated 28.06.2017 and as per circular no.80, dated 31.12.2018.
2	<u>Idly Mixes</u> a. Idly Mix b. Oats Idly Mix c. Masala Idly Mix d. Wheat Rava Idly Mix e. Rava Idly Mix f. Ragi and Bajra Idly Mix g. Rice Idly Mix	HSN 2106 as per the Entry No.23 of Schedule-III of Notification No.1/2017-C.T. (Rate), Dated 28.06.2017 and SGST entry no.23 of Schedule-III of Notification No. II (2)/CTR/532(d-4)/2017 vide G.O. (Ms) No.62, dated 29.06.2017	HSN 1106 Flour, Meal And Powder Of The Dried Leguminous Vegetables Of Heading 0713, Of Sago Or Of Roots Or Tubers Of Heading 0714 Or Of The Products Of Chapter 8 as per Entry No.59 falling under HSN code 1106 and Entry no.25 falling under HSN Code 0713 Schedule-I of Notification No.1/2017-C.T. (Rate), Dated 28.06.2017 and as per circular no.80, dated 31.12.2018
3	<u>Tiffen Mixes</u> a. Adai Mavoo Mix	HSN 2106 as per the Entry No.23 of Schedule-III of Notification	HSN 1106 Flour, Meal And Powder Of The Dried Leguminous Vegetables Of Heading

	b. Millet Adai Mix c. Kitchadi Mix d. Parota Mix e. Venpongal Mix f. uzhunthakali Mavoo Mix g. Kesari Mix h. Payasam Mix i. Vadai Mavoo j. Masal Vadai Mavoo Mix k. Pattanam Pakoda Mix l. Ready Idiyappam m. Bajji Mix n. Wheat Khara Bath Mix o. Rice Upma Mix p. Fenugreek Kazhi Mix	No.1/2017-C.T. (Rate), Dated 28.06.2017 and SGST entry no.23 of Schedule-III of Notification No. II (2)/CTR/532(d- 4)/2017 vide G.O. (Ms) No.62, dated 29.06.2017	0713, Of Sago Or Of Roots Or Tubers Of Heading 0714 Or Of The Products Of Chapter 8 as per Entry No.59 falling under HSN code 1106 and Entry no.25 falling under HSN Code 0713 Schedule-I of Notification No.1/2017- C.T. (Rate), Dated 28.06.2017 and as per circular no.80, dated 31.12.2018
4	<u>Health Mix</u> a. Heath Mavoo Mix b. Sprouted Roasted Health mix c. Sprouted Roasted health Mix (Badam) d. Sprouted Roasted health mix (chaco)	HSN 2106 as per the Entry No.23 of Schedule-III of Notification No.1/2017-C.T. (Rate), Dated 28.06.2017 and SGST entry no.23 of Schedule-III of Notification No. II (2)/CTR/532(d- 4)/2017 vide G.O. (Ms) No.62, dated 29.06.2017	HSN 1106 Flour, Meal And Powder Of The Dried Leguminous Vegetables Of Heading 0713, Of Sago Or Of Roots Or Tubers Of Heading 0714 Or Of The Products Of Chapter 8 as per Entry No.59 falling under HSN code 1106 and Entry no.25 falling under HSN Code 0713 Schedule-I of Notification No.1/2017- C.T. (Rate), Dated 28.06.2017 and as per circular no.80, dated 31.12.2018
5	<u>Porridge Mixes</u> a. Bajra Porridge Mix	HSN 2106 as per the Entry No.23 of Schedule-III of	HSN 1106 Flour, Meal And Powder Of The Dried Leguminous

b. Jowar Porridge Mix c. Raggi Porridge Mix d. Horse gram porridge Mix e. Greengram porridge Mix f. Multigrain Porridge Mix g. Little Rice & Foxtail Rice Porridge mix h. Red Rice & Bajra Porridge Mix i. Ragi & Hand Grinded Rice Porridge Mix j. Yellow Corn & Rice porridge mix k. Kodu Rice & Sorghum Porridge Mix l. Rice & Dhall Porridge Mix m. Samba Wheat & Barnyard Rice Porridge Mix	Notification No.1/2017-C.T. (Rate), Dated 28.06.2017 and SGST entry no.23 of Schedule-III of Notification No. II (2)/CTR/532(d-4)/2017 vide G.O. (Ms) No.62, dated 29.06.2017	Vegetables Of Heading 0713, Of Sago Or Of Roots Or Tubers Of Heading 0714 Or Of The Products Of Chapter 8 as per Entry No.59 falling under HSN code 1106 and Entry no.25 falling under HSN Code 0713 Schedule-I of Notification No.1/2017-C.T. (Rate), Dated 28.06.2017 and as per circular no.80, dated 31.12.2018
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3. The Appellant had sought for Advance Ruling on the following questions:

1. Clarification on rate of GST for their products listed in the application and
2. The applicable HSN CODE.

4. The AAR pronounced the following rulings:

The classification of the products is CTH 2106 and the applicable rate of tax is 9%CGST as per entry no.23 of Schedule-III of Notification No. 1/2017-C.T.(Rate) dated 28.06.2017 and 9% SGST as per entry no. 23 of Schedule-III of Notification No. II(2)/CTR/532(d-4)/2017 vide G.O. (Ms) No. 62 dated 29.06.2017 as amended and the same, item-wise is tabulated as under:

S/No.	Name of the Commodity	HSN	Tax
	Dosai Mix-		
1	Krishna Rava Dosai Mixes	2106	18%

2	Krishna Special Rava Dosai Mixes	2106	18%
3	Krishna Ragirava Dosai Mix 200gms	2106	18%
4	Sola Dosai Mix 500gms	2106	18%
5	Kambu Dosai Mix 500gms	2106	18%
6	Ragi Dosa Mix 500gm	2106	18%
7	Multigrain Dosai Mix 200gm	2106	18%
8	Horse Gram Dosai Mix 200gm	2106	18%
9	Green Leaf Dosai Mix 200gm	2106	18%
	Idli Mixes-		
10	Kanchipuram Idly Mix 200gms	2106	18%
11	Oats Idly Mix 200gm	2106	18%
12	Masala Idl Mix 200gm	2106	18%
13	Wheat Rava Idly Mix (Box)200gm	2106	18%
14	Rava Idly Mix 200/500gm	2106	18%
15	Ragi and Balm Idly Mix 500gm	2106	18%
16	Rice Idly Mix 500 gm	2106	18%
	Tiffin Mixes		
17	Adai Mavoo Mix 200gm and 500gm	2106	18%
18	Millet Adai Mix 200gm	2106	18%
19	Kitchadi Mix 200gm and 500gm	2106	18%
20	Parota Mix 200gm and 500gm	2106	18%
21	Venpongal Mix 200gm	2106	18%
22	Uzhunthakali Mavoo 200gm	2106	18%
23	Kesari Mix 200gm	2106	18%
24	Payasam. Mix 200gm and 500gm	2106	18%
25	Vadai Mavoo 200gm	2106	18%

26	Masal Vadai Mavoo 200gm	2106	18%
27	Pattanam Pakoda Mix 200gm	2106	18%
28	Ready Idiyappam	2106	18%
29	Bajji Mix 200gm and 500gm	2106	18%
30	Wheat Khara Bath Mix 200gm	2106	18%
31	Rice Upma Mix 200gm	2106	18%
32	Fenugreek Kaxhi Mix 200gm	2106	18%
	Health Mixes-		
33	Health Mavoo Mix 200gms,500gm	2106	18%
34	Sprouted Roased Health Mix 200gm and 300gm	2106	18%
35	Sprouted Roased Health Mix (Badam) box 200gm	2106	18%
36	Sprouted Roased Health Mix (Chaco) box 200gm	2106	18%
	Porridge Mixes-		
37	Bajra Porridge Mix 500gm	2106	18%
38	Jowar Porridge Mix 500gm	2106	18%
39	Ragi Porridge Mix 500gm	2106	18%
40	Horse Gram Porridge Mix 200gm	2106	18%
41	Green gram. Porridge Mix 200gm Multigrain Porridge Mix 200gm	2106	18%
42	Multigrain Porridge Mix 200gm	2106	18%
43	Little Rice & Foxtail Rice Porridge Mix 100gm	2106	18%
44	Red Rice & Bajra Porridge Mix 100gm	2106	18%
45	Red & Hand Grinded Rice Porridge Mix 100gm	2106	18%
46	Yellow Corn & Rice Porridge Mix 100gm	2106	18%
47	Kodu Rice & Sorghum Porridge Mix 100gm	2106	18%
48	Rice & Dhall Porridge Mix 100gm	2106	18%
49	Samba Wheat & Barnyard Rice Porridge Mix 100gm	2106	18%

5. The Appellant has filed the present appeal against the above decision.

The appellant submitted that the above ruling issued by the Authority for Advance Ruling (AAR) is not sustainable in law and liable to be set aside for the following grounds:-

- The Authority for Advance Ruling failed to note that in point no.4.1 of the Authority for Advance Ruling order it can be evidenced that at the time of hearing the learned state jurisdictional authority who is the administrative jurisdiction over the applicant has stated that the applicant's products fall under the chapter heading 2106 attracting GST 5% as per notification no.41/2017, dated 14.11.2017 through their written submissions.. But the lower authority took different views which are not connected with the applicants business transaction.
- Further most of the ingredients are falling under the exempted category. The Authority for Advance Ruling failed to appreciate the real nature and intent of the appellant's product, which is manufactured and sold by them for the past several years, which is not liable to any tax either by sales tax authorities and central excise authorities, even after the same was put forth by the appellant at the time of personal hearing. The Authority further failed to appreciate the intention of the government and council to grant exemption on the food preparation. Hence this present appeal. Even according to the central excise tariff the appellants commodity fall under chapter 2106 and the lower authority failed to consider such discussion and it was elaborately discussed in the Gujarat Advance Ruling cited by them.
- They are a registered dealer under the GST Act having GSTIN No.33AAFPR8076E1ZK; they are manufacturing and selling the mixture of flour of grains/cereals, pulses mixed with spices and condiments, that their products are mainly used for preparing Indian Dishes like Idly Mixes, Dosai Mixes, Tiffen Mixes (Adai Mavoo, Millet Adai Mix, Uzhunthakali Mavoo, Ready Idiyappam, Bajji Mix), Health Mixes and Porridge Mixes. These mixtures of flour are commonly and commercially known as instant mixer of flour. Since they are mainly dealing food products and they are registered under FSSI Act and having FSSI License No.12418028000133. The raw materials used for manufacturing of these products are pulses and grams, grains/cereals, spices etc.

➤ the following are their main business activities:

- a. Purchases food grains and pulses from open market
- b. Such pulses are sorted and washed and then send to grinding machine.
- c. Pulses are grinded into flour in grinding machine for e.g. where grams is purchased it results into gram flour by following grinding process. In certain cases, purchases grinded flour directly from the vendors.
- d. Now, certain spices are mixed in flour and such mixed flour is packed in various packings.
- e. Mixed flour (commercially known as instant mix flour) are sold in open market or through distributors to consumers.
- f. End consumer of such instant mix flour is required to follow certain food preparation process before such product can be consumed as eatable.
- g. Hence, instant mix flour cannot be consumed as it is, but it is required to follow certain cooking procedures before consumption. Hence the product manufactured and sold by the applicant is not ready to eat but can be said as ready to cook.
- h. Ready to mix/instant mix flour contains mainly flours of grains and/or pulses like Bengal gram dal, gram dal, urad dal, chana dal, moong dal, paddy, sago, wheat granule, rice etc. where the content of flour is having major weightage. Most of the mixed flour products have flour content more than 70-90%.
- i. Powder of spices like pepper, red chilli, coriander, ajma, sounff, jeera, turmeric, tamarind, iodised salt, sugar, mustard, lemon, condiments, citric acid, sodium bicarbonate, turmeric, cumin, clove, curry leaves, asafoetida, baciliyam, black pepper, tej patta, curry leaves bundian, fennel seeds, anise seeds, bay leaf, neem leaves (sweet), flavours etc are added in a very little quantity to make the product tasty and delicious.
- j. At the processing unit, the applicant is not carrying any process of cooking. The applicant carries on only mixing process, whereby spices condiments and flavours are mixed with flour of grains, cereals and pulses. Flour of grains, cereals and pulses are used in its primary form.
- k. Instant mix/ready to mix flour is packed in sealed packing of 175 gms 200/500 grams and 1 kg. On packing material, preparation process/recipe is printed to prepare food from such instant mix.
- l. Instant mix/ready mix flour is by all means not a processed food, neither cooked food, nor semi-processed food, nor semi cooked food, nor

preserved food or not a ready to eat food. Instant mixed flour is a flour of grains and pulses mixed with spices, condiments and flavours.

- After introduction of new GST regime they were confused about the classification of goods under the GST schedule and its applicable rate of tax; some of the manufacturer having similar line of business charging rate of tax at 18% and some of them charging 5% and also as exempted. They have furnished the probable classification of HSN codes.

S.No	HSN Code	Particulars
1	0713	Dried Leguminous Vegetables, Shelled, Whether Or Not Skinned Or Split
2	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. [other than those put up in unit container and bearing a registered brand name]
3	1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included [other than preparations for infants or young children, put up for retail sale and mixes and doughs for the preparation of bakers' wares of heading 1905]
4	2106	Food preparations not elsewhere specified or included i.e. Protein concentrates and textured protein substances, Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup, Compound preparations for making non-alcoholic beverages, Food flavouring material, Churna for pan, Custard powder

- They are manufacturer and seller of ready to prepare the cook products like in the name of "KRISHNA", Dosai Mixes, Idly Mix, Tiffen Mix, Sweet Mixes, Health Mix and also Porridge Mixes; that the preparations of above food products they

have mixture the various ingredients (commodities in various rate of tax slabs) used for the manufacturing and sold as 175gm, 200gm, 500gm and 1Kg packet. The name of product and manufacturing details of the various products under consideration along with the percentage of mixes of ingredients were detailed.

- They added that the Government of India has issued Circular No.80 dated 31.12.2018 containing clarification regarding GST rate and classification of some goods in which clarification has been issued with respect to classification of Chhatua or Sattu, which is a mixture of flour of ground pulses and cereals. The purpose of this circular being discussed here is that the said circular appears to be squarely applicable in the instant case. They pleaded that they are making ready to prepare the foods; the above mentioned different types of ingredients such as flour of pulses and grams and spices which are mere blending/mixing altogether after adding some portion of salt, Rice, Rice flour etc, for a kind of specific category of preparing tiffin, dishes and savorites were mixed. The above said mixes are same like the mixture of flour of vegetable plants which is falls under serial no.78 of the CGST Notification No.2/2017- Central Tax (Rate) dated 28.06.2017 and serial no.78 of the No.II(2)/CTR/532(d5)/2017 vide G.O. (Ms) No. 63 dated 29.06.2017 as amended.
- In this connection they relied on the Gujarat Authority for Advance Ruling in AAR No.GUJ/GAAR/R/43/2020, dated 30.07.2020 where in which the members are clearly stated that
 1. Khaman mix flour, Gota mix flour, Handwa mix flour, Dahi wada mix flour, Dalwada mix flour, Meduvada mix flour, Pudla mix flour, Moong bhajiya mix flour, Chorafali mix flour, Bhajiya mix flour, Dhokla mix flour, Idli mix flour and Dosa mix flour are classifiable under subheading 11061000 of the First Schedule to the Customs Tariff Act, 1975(51 of 1975). They appear at Entry No.59 of Schedule-I Of Notification No.01/2017-Central Tax (Rate) dated 28.06.2017 and the GST liability on all these products is 5% (2.5% CGST + 2.5% SGST).
 2. Upma mix flour, Rava idli mix flour and muthiya mix flour are classifiable under sub-heading 23023000 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) whereas Khichu mix flour is classifiable under sub-heading 23024000 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975). They appear at Entry No.103A of Schedule-I of Notification No.01/2017 Central Tax (Rate), dated 28.06.2017 and the GST liability on

these products is 5% (2.5% CGST + 2.5% SGST).

3. Chutney powder is classifiable under Sub-heading 07139099 of the First Schedule to the Customs Tariff Act, 1975(1 of 1975). The said product appeared at Entry No.23 of Schedule-III of Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017 till 14.11.2017 and at Entry No. 100 A of Schedule-I of the said notification with effect from 15.11.2017. The GST liability on the said product was 18 %(9% CGST + 9% SGST) upto 14.11.2017 and 5 %(2.5% CGST + 2.5% SGST) with effect from 15.11.2017.
 4. The supply of Gota Mix and Chutney powder will be considered as a 'mixed supply' of goods and will be considered as a supply of Gota Mix (falling under Sub-heading 11061000 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)) on which the GST liability will be 5%(2.5% CGST + 2.5% SGST). The supply of Bhajiya Mix and Chutney powder will be considered as a 'mixed supply' of goods and will be considered as a supply of Bhajiya Mix (falling under Sub-heading 11061000 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)) on which the GST liability will be 5%(2.5% CGST + 2.5% SGST).
- It is just and necessary to extract the similarities of the products dealt by the applicant and the products discussed in the Advance Ruling in the both the cases are mostly having similar nature. But the name affixed for marking their products alone was different due to their geographical area in those products. For example the Idly mix flour is nothing but a composition of Rice, Urad dal, Iodised salt, Sodium Bicarbonate, Citric acid. The very same kind of product dealt by the appellant was termed as Krishna Kanchipuram Idly mix. It could be evidenced from the above said composition of comparison of both products; the major ingredient is Rice Flour with various other similar portions of ingredients. In the Gujarat Advance Ruling the similar kind of products as called as Idly mix. The appellant in their product termed the name as Krishna Kanchipuram Idly mix. Similarly the leguminous flour mixed with cereal flour are also the kind of flour mix which has been specifically dealt in Tamil Nadu Advance Ruling in the case of Mahalakshmi Stores. Further the major ingredients of the cereal flour mixed with little amount of spice flour are also called as flour mix in the market. Accordingly to the clarification of sattu mavoo mentioned in the Circular No.80 dated 31.12.2018 given by the Central

Board of Indirect Taxes that the flour of dal and cereal even after adding some spices with salt remains to be the flour of pulses and grams or flour of cereals. For the reason that those products were mainly used for preparing the Indian Dishes.

- The similarities of the products dealt in Gujarat Advance Ruling with that of applicant products.

M/s. Dipakkumar Kantilal Chotai In GUJ/ GAAR/ R/43/2 020,dt.30.07.2020. Product Name	Ingredients	Rate of Tax	Krishna Bhavan Foods and Sweets, Trichy	Ingredients
1.DOSAI MIXES				
a. Khaman Mix Flour	Gram Flour, Salt etc.	5%	a. Krishna Rava Dosa Mix Flour	Rice Flour, Wheat Flour, Salt Cumin, Pepper etc.
b. Pudla Mix Flour	Gram Flour, Salt, Cumin Powder, Turmeric, etc		b. Krishna Special Rava Dosa Mix Flour	Rice Flour, Wheat Flour, Salt Cumin, Pepper etc.
			c. Krishna Ragirava Dosa Mix Flour	Rice Flour, Wheat Flour, Salt Cumin, Pepper etc.
c. Dhokla Mix Flour	Rice, Salt etc	5%	a. Krishna Sola Dosai Mix Flour	Rice, Salt etc.
			b. Krishna Kambu Dosai Mix	Rice, Salt etc.
d. Upma Mix Flour	Granule, Salt, Gram Dal	5%	a. Krishna Multigrain Dosai Mix	Grains, Dhall, urid Dhall, salt, etc.
e. Handwa Mix Flour	Rice, Urid Dal, salt, etc.	5%	a. Krishna Horse Gram Mix Flour	Rice, Urid Dal, Salt etc.
			b. Krishna Green Leaf Dosai Mix	Rice, Green Gram Dal, Urid Dal, Salt etc.
2.IDLY MIXES				
a. Idli Mix Flour	Rice, Dal, Sodium Bicarbonate, Salt etc.	5%	a. Krishna Kanchipuram Idly Mix	Rice, Black Gram Dhal, Sodium Bicarbonate, Salt etc.
			b. Krishna Oats Idly Mix	Rice, Black Gram Dhal, Sodium Bicarbonate, Salt etc.
b. Muthiya Mix Flour	What Flour, Asafoetida, Turmeric, Curry Leaves, salt etc.	5%	c. Krishna Masala Idly Mix	Rice Flour, Black Gram Dhal, Sodium Bicarbonate, Salt, Asafoetida, Turmeric, Curry Leaves etc.
c. Rava Idli Mix	Rava, Dhal,			Grain, Bengal

Flour, Idli Mix Flour & Gota Mix Flour	Sodium Carbonate, Curry Leaves, Salt	5%	d.Krishna Wheat Rava Idly Mix	Gram Dal, Sodium Bicarbonate, Curry Leaves, Salt, Acid etc.
d.Rava Idli Mix Flour, Idli Mix Flour Upma Mix Flour	Rava, Dhal, Sodium Carbonate Curry Leaves, Salt etc.	5%	e.Krishna Rava Idly Mix	Bengal Gram Dhal, Vegetable Fat, Sodium bicarbonate, Curry Leaves, Salt etc. Rice, Ragi, Urid Dal, Sodium bicarbonate, Salt, etc.
e.Idli Mix Flour	Rice, Dal, Sodium Bicarbonate, Salt etc.	5%	f.Krishna Ragi and Bajra Idly Mix & Rice Idly Mix	
3.TIFFEN MIXES				
a. Handwa Mix Flour & Dosai Mix Flour	Rice, Dal, Salt, etc.	5%	a.Krishna Adai Mavoo Mix	Rice, Toor Dal, Green Gram Dal, Gram Dal, Black Gram Dal, salt, etc. Green Gram Dhal,
b. Medu Vada Mix Flour & Upma Mix Flour	Dal, Rice, Green Chilly, Salt, Curry Leaves, etc.	5%	b.Krishna Millet Adai Mix	Gram Dhal & Urid Dhal, Rice, Shami rice, Green Chilly, Salt, Curry Leaves, etc.
c. Handwa Mix Flour	Dal, Turmeric, salt, etc.	5%	c.Krishna Kitchadi Mix	Gram Dhal, Turmeric, Salt, etc.
d. Upma Mix Flour	Granule, Salt, Hydrogenated fat, Citric Acid, etc.	5%	d.Krishna Parota Mix	Maida, Hydrogenated Fat, Acid, etc.
e.Dhokle Mix Flour & Gota Mix Flour	Rice, Dal, Pepper, Turmeric, Salt, etc.	5%	e.Krishna Venpongali Mix	Rice, Broken Green Dhal, Pepper, Turmeric, Salt, etc.,
f.Dhokle Mix Flour	Rice, Dal, Salt, etc.	5%	f.Krishna Uzhunthakali Mavoo	Broken Green dhal, Gram, Rice, etc.
g.Upma Mix Flour	Granule, sugar, etc.	5%	g.Krishna Kesari Mix & Payasam Mix	Grain, Sugar, etc.
h.Dhokla Mix Flour	Dal, Asafoetida Sodium Bicarbonate, Salt etc.	5%	h.Krishna Vadai Mavoo & Masal Vadai Mavoo	Urid Dhal, Asafoetida, Salt, Sodium Bicarbonate, etc.
i.Gota Mix Flour	Dal, Asafoetida	5%	i.Krishna Pattanam	Gram Dhal Flour, Rice Flour, Asafoetida,

j.Upma Mix Four	Sodium Carbonate, Salt, etc. Wheat Granule, Dal, Green Chilli, Salt, Hydrogenated Fat, Mustard, etc.	5%	Pakoda Mix, Ready Idiyappam & Bajji Mix j.KrishnaWheat Khara Bath Mix	Sodium Bicarbonate, Salt, etc. Broken wheat, Gram Dhal and Urid Dhal, Green Chilly, Salt, Hydrogenated Fat, Mustard, etc.
k.Dhokla Mix Flour	Rice, Dal, Asafoetida, Salt, etc.	5%	k.Rice Upma Mix & Fenugreek Kazhi Mix	Rice, Toor Dhal, GramDhal, Urid Dhal, Asafoetida, Salt etc.
4.HEALTH MIXES				
a. Upma Mix Flour	Wheat Granule, Gram, Dhal Sugar,etc.	5%	a.Krishna Health Mavoo Mix, Sprouted Roasted Health Mix, Sprouted Roasted Health Mix (Badam) & Sprouted Roasted Health Mix (Chaco)	Grains (Ragi, Barley, wheat,Millet) Moong Dhal, Fried Gram, Sugar, Rice etc.
5.PORRIDGE MIXES				
a. Upma Mix Flour	Wheat Granule, Salt, Dal, etc.	5%	a.Krishna Porridge Mixes	Grains (Bajra, Jowar, Ragi, Wheat, Samba Wheat), Dal, Rice, Salt, etc.

The appellant requested this Appellate Authority for Advance Ruling to provide an opportunity of personally being heard to them in the present appeal and prayed that the Appellate Authority for Advance Ruling may be pleased to allow the appeal by setting aside the order of the Authority for Advance Ruling and grant relief as prayed by the appellant and pass suitable orders which may deem fit and proper under circumstances of the case and thus render justice.

6. PERSONAL HEARING: The Appellant was granted personal hearing in Digital mode (Virtual Personal Hearing) on the consent of the appellant, as required under law before this Appellate Authority on 21.12.2021. The Authorized representatives of the Appellant Thiru. R. Thiagarajan, Advocate appeared for hearing. He vide e-mail dated 18.12.2021 filed a Memo which was taken on record. He reiterated his submissions and stated that the issue to be decided is whether their products fall under CTH 1106 or CTH 2106. He also stated that the products are not Ready-to-eat but are 'Ready -to-cook' foods. When asked as to where the 'Ready -to-cook

foods stands classified, the authorized representative referred to the Circular issued by the Ministry of finance and stated that their products are classifiable under CTH 1106. He requested to consider the written submissions made by him and the various AAR ruling referred to by him and decide the issue on merits.

Discussion

7.1 We have carefully considered the various submissions of the appellant and the order of the Lower Authority. The appellants contended primarily that their products are mixture of flours of cereals and dried leguminous and they strongly relied on the Circular No.80 dated 31.12.2018 issued by DOR, MOF, GOT clarifying GST rate and classification of among other goods Chhatua or Sattu, which is a mixture of flour of ground pulses and cereal. The circular is extracted below for the sake of convenience:

Applicability of GST on Chhatua or Sattu:

(3.1 Doubts have been raised regarding applicability of GST on Chhatua (Known as "Sattu" in Hindi Belt).

*3.2 Chhatua or Sattu is a mixture of flour of ground pulses and cereals. HSN code 11 06 includes the flour, meal and powder made from peas, beans or lentils (dried leguminous vegetables falling under 0713). **Such flour improved by the addition of very small amounts of additives continues to be classified under HSN code 1106.** If unbranded, it attracts Nil GST (S. No. 78 of notification No. 2/20 17-Central Tax (Rate) dated 28.06.2017) and if branded and packed it attracts 5% GST (S. No.59 of schedule I of notification No. 1/20 17- Central Taxes (Rate) dated 28. 06.2017)."*

Let us examine the contentions of the circular whether it would squarely applicable to the products manufactured and sold by the appellant. First it is stated that mixture of flour of ground pulses and cereals falls under HSN 1106 and second that such ***flour improved by the addition of very small amounts of additives continues to be classified under HSN code 1106.***

The products of the appellant can be classified broadly as follows::

- (i) Dosai Mixes
- (ii) Idly Mixes
- (iii) Tiffen Mixes
- (iv) Health Mix
- (v) Porridge Mixes

The composition of the various products under the category "dosai mixes" as declared by the appellant are as under:

a "KRISHNA" Rava Dosai Mixes:

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Maida	1101	0%	50
2	Rice Flour	1106	0%	25
3	Sooji	1104	5%	20
4	Salt	2501	0%	0.5
5	Wheat Flour	1101	0%	3
6	Pepper	0904	5%	0.4
7	Cumin	0909	5%	0.4
8	Hydrogenated Fat	1517	5%	0.2
9	Curry Leaves	0910	0%	0.5

b."KRISHNA" Special Rava Dosai Mixes:

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Maida	1101	0%	50
2	Rice Flour	1106	0%	25
3	Sooji	1104	5%	20
4	Salt	2501	0%	0.5
5	Wheat Flour	1101	0%	2
6	Pepper	0904	5%	0.4
7	Cumin	0909	5%	0.4
8	Hydrogenated Fat	1517	5%	0.2
9	Curry Leaves	0910	0%	0.5
10	Cashew	0801	5%	1

c."KRISHNA" Ragirava Dosai Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Ragi	1008	0%	40
2	Rice Flour	1106	0%	42
3	Sooji	1104	5%	10
4	Salt	2501	0%	1
5	Wheat Flour	1101	0%	5
6	Pepper	0904	5%	0.5
7	Cumin	0909	5%	0.4
8	Hydrogenated Fat	1517	5%	0.6
9	Curry Leaves	0910	0%	0.5

d. "KRISHNA" Sola Dosai Mix:

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Jawer	1007	0%	21
2	Rice	1006	0%	39
3	Black Gram	0713	0%	18
4	Salt	2501	0%	2

e. "KRISHNA" Kambu Dosai Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Bajra	1008	0%	56
2	Rice	1006	0%	20
3	Black Gram	0713	0%	22.5
4	Salt	2501	0%	1.5

f. "KRISHNA" Ragi Dosa Mix:

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Ragi	1008	0%	45
2	Rice	1006	0%	20
3	Black Gram	0713	0%	33
4	Salt	2501	0%	2

g. "KRISHNA" Multigrain Dosai Mix:

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Ragi	1008	0%	33
2	Bajra	1008	0%	10
3	Jowar	1007	0%	22
4	Rice	1006	0 %	10
5	Green Moong	0713	0%	16
6	Dhall	0713	0%	5
7	Millet	1008	0%	5
8	Urid dhall	0713	0%	9
9	Salt	2501	0%	2

h. "KRISHNA" Horse Gram Dosai Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Rice	1006	0%	9

2	Horse Gram	0713	0%	80
3	Urid Dhal	0713	0%	10
4	Salt	2501	0%	1

i. "KRISHNA" Green Leaf Dosai Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Green Gram Dhal	0713	0%	56
2	Drumstick leaf	1211	0%	2.5
3	Ponnanganni Leaf	1211	0%	2.5
4	Rice	1006	0%	4
5	Urid dhal	0713	0%	20
6	Manathakkai Leaf	1211	0%	5.5
7	Agathi Leaf	1211	0%	4.5
8	Fenugreek Leaf	1211	0%	3.5
9	Salt	2501	0%	1.5

The composition of the various products under the category "Idly mixes" as declared by the appellant:

a. "KRISHNA" Kanchipuram Idly Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Rice	1006	0%	90
2	Black Gram Dhal	0713	0%	4
3	Pepper	904	5%	0.6
4	Cumin	909	5%	0.4
5	Sodium BI Carbonate E500	2836	5%	0.5
6	Hydrogenated Fat	1517	5%	1.5
7	Salt	2501	0%	1.5
8	Dried Yeast	2102	12%	1.5

b. "KRISHNA" Oats Idly Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Rice	1006	0%	70
2	Black Gram Dhal	0713	0%	5
3	Pepper	904	5%	3
4	Cumin	909	5%	0.5
5	Sodium BI Carbonate E500	2836	5%	1.5
6	Hydrogenated Fat	1517	5%	6

7	Salt	2501	0%	2
8	Dried Yeast	2102	12%	2
9	Oats	1004	5%	10

c. "KRISHNA" Masala Idly Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Sooji	1104	5%	87
2	Bengal Gram Dhal	0713	0%	4
3	Hydrogenated fat(edible vegetable fat)	1517	5%	3
4	Urid Dhal	0713	0%	1
5	Sodium BI Carbonate E500	2836	5%	0.5
6	Hydrogenated Fat	1517	5%	1.5
7	Mustard	1207	5%	0.5
8	Asafoetida	1301	5%	0.3
9	Turmeric	0910	5%	0.2
10	Cashew Nut	801	5%	0.250
11	Curry Leaves	709	0%	0.250
12	Salt	2501	0%	1
13	Lemon Salt E330	805	12%	0.5
14	Malic Acid E296	2918	18%	0.2
15	Ginger	0910	0%	0.2
16	Spices	0909	5%	0.4

d. "KRISHNA" Wheat Rava Idly Mix (Box) :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Wheat Rava	1101	0%	75
2	Hydrogenated fat(vegetable oil)	1517	5%	15
3	Bengal Gram Dhal	0713	0%	1.5
4	Sodium BI Carbonate E500	2836	5%	0.8
5	Cashew Nut	801	5%	1.2
6	Curry Leaves	709	0%	0.5
7	Salt	2501	0%	2.5
8	Lemon Salt E330	805	12%	1.5
9	Malic Acid E296	2918	18%	1
10	Mustard	1207	5%	0.5

e. "KRISHNA" Rava Idly Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Sooji	1104	5%	78

2	Bengal Gram Dhal	0713	0%	12
3	Hydrogenated fat(vegetable oil),	1517	5%	5
4	Sodium BI Carbonate E500	2836	5%	3.5
5	Mustard	1207	5%	1.8
6	Cashew Nut	801	5%	1
7	Curry Leaves	709	0%	0.5
8	Salt	2501	0%	1.5
9	Lemon Salt E330	805	12%	0.7
10	Malic Acid E296	2918	18%	0.3

f. "KRISHNA" Ragi and Bajra Idly Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Rice	1006	0%	79
2	Ragi	0713	0%	11
3	Bajra	1008	0%	7
4	Hydrogenated fat	1517	5%	1.5
5	Urid Dhal	0713	0%	0.25
6	Sodium BI Carbonate E500	2836	5%	0.25
7	Salt	2501	0%	1

g. "KRISHNA" Rice Idly Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Rice	1006	0%	90
2	Hydrogenated fat	1517	5%	1.5
3	Urid Dhal	0713	0%	7
4	Salt	2501	0%	1.5

The composition of the various products under the category "Tiffin mixes" as declared by the appellant:

a. "KRISHNA" Adai Mavoo Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Rice	1006	0%	85
2	Toor Dhal	0713	0%	6
3	Green Gram Dhal, Gram Dhal, Black Gram Dhal	0713	0%	6
4	Salt	2501	0%	1
5	Chilly	709	0%	1
6	Cummin	909	5%	0.5

7	Asafoetida	1305	5%	0.5
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b. "KRISHNA" Millet Adai Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Bajra	1008	0%	35
2	Ragi	1008	0%	10
3	Jowar	1008	0%	15
4	Green Gram Dhal, Gram Dhal & Urid dhal	0713	0%	12
5	Shamai Rice	1008	0%	8
6	Rice	1006	0%	12.5
7	Onion	0703	0%	1
8	Green Chilly	0709	0%	1.5
9	Salt	2501	0%	2.5
10	Curry Leaves	709	0%	0.5
11	Asafoetida	1305	5%	0.75
12	Chilly	0709	0%	1.25

c. "KRISHNA" Kitchadi Mix :

S.No.	Name of the Commodity	HSN	Tax	% of Mixing
1	Sooji	1104	5%	60
2	Vermicelli	1902	5%	29
3	Gram Dhal	0713	0%	3
4	Mustard	1207	5%	2
5	Turmeric	0910	5%	0.1
6	Cashew Nut	801	5%	0.6
7	Salt	2501	0%	0.3
8	Vegetable Fat	1517	5%	5

d. "KRISHNA" Parota Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Processed Maida	1101	0%	90
2	Salt	2501	0%	1
3	Hydrogenated Fat	1517	5%	8
4	Milk solids	0404	5%	0.5

5	Sodium Bi Carbonate E500	2836	5%	0.25
6	Malic Acid E296	2918	18%	0.25

e. "KRISHNA" Venpongal Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Rice	1006	0%	50
2	Broken Green Dhal	0713	0%	32
3	Pepper	0904	5%	5
4	Cummin	909	5%	4
5	Turmeric	0910	5%	1.5
6	Cashew Nut	801	5%	1
7	Salt	2501	0%	2
8	Vegetable Fat	1517	5%	4
9	Curry Leaves	1211	0%	0.5

f. "KRISHNA" Uzhunthakali Mavoo :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Broken Black Gram	0713	0%	40
2	Broken Green Dhal	0713	0%	50
3	Rice	1006	0%	7.5
4	Cardamom	908	5%	2.5

g. "KRISHNA" Kesari Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Sooji	1104	5%	80
2	Sugar	1701	5%	17
3	Elaichi	0908	5%	1.5
6	Cashew	801	5%	1
7	Contains Permitted Synthetic Food Colours (E110)&(E122)	3204	18%	0.5

h. "KRISHNA" Payasam Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Sugar	1701	5%	80

2	Vermicelli	1902	5%	15
3	Edible Starch	0704	0%	2.5
4	Cashew	801	5%	1.5
5	Cardamom	0908	5%	0.5
6	Contains Permitted Synthetic Food Colours (E110)&(E122)	3204	18%	0.5

i. "KRISHNA" Vadai Mavoo :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Urid Dhal	0713	0%	50
2	Rice Flour	1106	0%	30
3	Asafoetida	1301	5%	2
4	Salt	2501	0%	1.5
5	Sugar	1701	5%	5
6	Malic Acid E296	2198	18%	2
7	Sodium BI Carbonate E500	2836	5%	1.5
8	Hydrogenated Fat	1517	5%	8

j. "KRISHNA" Masal Vadai Mavoo :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Gram Dhal	0713	0%	60
2	Black Gram Dhal	0713	0%	30
3	Asafoetida	0904	5%	2
4	Cummin	909	5%	1.5
5	Sodium BI Carbonate E500	2836	5%	1.5
6	Chilly Powder	0904	5%	1
7	Salt	2501	0%	1
8	Malic Acid E296	2198	18%	1
9	Hydrogenated Fats	1517	5%	2

k. "KRISHNA" Pattanam Pakoda Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Gram Dhal Flour	0713	0%	50
2	Rice Flour	0713	0%	46
3	Asafoetida	0904	5%	0.75

4	Cummin	909	5%	0.25
5	Sodium BI Carbonate E500	2836	5%	0.75
7	Salt	2501	0%	2.25

l. "KRISHNA" Ready Idiyappam:

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Salt	2501	0%	0.5
2	Rice Flour	1106	0%	99.5

m. "KRISHNA" Bajji Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Gram Dhal Flour	0713	0%	40
2	Rice Flour	1106	0%	40
3	Asafoetida	0904	5%	2
4	Chilly Powder	904	5%	15
5	Sodium BI Carbonate	2836	5%	1
7	Salt	2501	0%	2

n. KRISHNA" Wheat Khara Bath Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Broken Wheat	1008	0%	96
2	Turmeric Powder	1008	5%	0.8
3	Gram Dhal and Urid Dhal	0713	0%	0.2
4	Tomoto	0702	0%	0.3
5	Ginger	0910	0%	0.15
6	Onion	0703	0%	0.15
7	Green Chilly	0709	0%	0.8
8	Salt	2501	0%	1
9	Curry Leaves	709	0%	0.1
10	Spices	0909	5%	0.1

11	Hydrogenated Fat	1517	5%	0.1
12	Mustard	1207	5%	0.1

o. "KRISHNA" Rice Upma Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Rice	1006	0%	96
2	Toor Dhal	0713	0%	1.5
3	Gram Dhal, Urid Dhal	0713	0%	1.5
4	Jeera	0909	5%	0.2
5	Pepper	0904	5%	0.2
6	Asafoetida	0904	5%	0.2
7	Green Chilly	0709	0%	0.2
8	Salt	2501	0%	0.2

p. "KRISHNA" Fenugreek Kazhi Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Rice	1006	0%	59
2	Urid Dhal	0713	0%	35
3	Fenugreek	0910	5%	5
4	Cardamom	0908	5%	0.2
5	Salt	2501	0%	0.8

The composition of the various products under the category "Health mixes" as declared by the appellant:

a. "KRISHNA" Health Mavoo Mix:

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Ragi	1008	0%	20
2	Barley	1003	0%	10
3	Wheat	1001	0%	10
4	Fired Gram	0713	0%	10
5	Corn	1005	0%	8
6	Groundnut	1202	0%	12
7	Rice	1006	0%	13

8	Moong Dhal	0713	0%	7
9	Sago	1108	5%	5
10	Millet	1008	0%	2.5
11	Cardamom	908	5%	0.3
12	Badam	801	5%	0.7
13	Cashew	801	5%	0.5
14	Dry Ginger	0910	5%	1

b. "KRISHNA" Sprouted Roased Health Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Ragi	1008	0%	10
2	Barley	1003	0%	13
3	Bajra	1008	0%	13
4	Sorghum	1007	0%	20
5	Green Gram & Fried Gram Dhal	0713	0%	17
6	Rice	1006	0%	17
7	Dry Ginger	0910	5%	1
8	Sago	1108	5%	8
9	Cardamom	908	5%	1

a. "KRISHNA" Sprouted Roased Health Mix (Badam) box :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Ragi	1008	0%	22
2	Sugar	1701	5%	40
3	Barley	1003	0%	20.5
4	Bajra	1008	0%	1.5
5	Sorghum	1007	0%	2
6	Green Gram & Fried Gram Dhal	0713	0%	4.5
7	Rice	1006	0%	1.5
8	Dry Ginger	0910	5%	0.8
9	Sago	1108	5%	1.2
10	Cardamom	908	5%	1
11	Edible Starch	0704	0%	3
12	Almond	802	5%	1
13	Cashew	801	5%	0.5
14	Contains Permitted Synthetic Food Colours (E110)&(E122)	3204	18%	0.5

b. "KRISHNA" Sprouted Roased Health Mix (Chaco) box :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Ragi	1008	0%	20

2	Sugar	1701	5%	20
3	Barley	1003	0%	2.5
4	Bajra	1008	0%	20
5	Sorghum	1007	0%	10
6	Green Gram & Fried Gram Dhal	0713	0%	10
7	Rice	1006	0%	13
8	Dry Ginger	0910	5%	1
9	Sago	1108	5%	2
10	Cardamom	908	5%	0.2
11	Milk Powder	0402	5%	0.5
12	Cocoa Powder	1805	18%	0.5
13	Contains Permitted Synthetic Food Colours (E110)&(E122)	3204	18%	0.3

The composition of the various products under the category "Porridge mixes" as declared by the appellant:

a. "KRISHNA" Bajra Porridge Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Bajra	1008	0%	68
2	Salt	2501	0%	2
3	Rice	1006	0%	30

b. "KRISHNA" Jowar porridge mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Jowar	1008	0%	87
2	Salt	2501	0%	2.5
3	Rice	1006	0%	10.5

c. "KRISHNA" Raggi porridge mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Ragi	1008	0%	96
2	Salt	2501	0%	1
3	Rice	1006	0%	3

d. "KRISHNA" Horse gram Porridge Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Horse Gram	0713	0%	90
2	Salt	2501	0%	1
3	Rice	1006	0%	4

4	Ragi	1008	0%	3
5	Wheat	1001	0%	1
6	Thinnai	1008	0%	1

e. "KRISHNA" Greengram Porridge Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Green Moong Dhal	1008	0%	96
2	Salt	2501	0%	1
3	Rice	1006	0%	3

f. "KRISHNA" Multigrain Porridge Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Black Rice	1006	0%	75
2	Rice	1006	0%	6
3	Samba Wheat	1006	0%	3.5
4	Barley	1101	0%	3
5	Fried Gram Dhal	0713	0%	3.5
6	Fenugreek	0910	5%	7
7	Salt	2501	0%	2

g. "KRISHNA" Little Rice & Foxtail Rice Porridge Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Little (Samai Rice)	1008	0%	35
2	Foxtail (Thinai Rice)	1008	0%	35
3	Raw Rice	1006	0%	8
4	Gram Dhal	0713	0%	12
5	Sago	1108	5%	7
6	Salt	2501	0%	3

h. "KRISHNA" Red Rice & Bajra Porridge Mix :

.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Red Rice	1006	0%	30
2	Bajra	1008	0%	40
3	Gram Dhal	0713	0%	10
4	Bengal Gram Dhal	0713	0%	10
5	Rice	1006	0%	7.5
6	Salt	2501	0%	2.5

i. KRISHNA" Ragi & Hand Grinded Rice Porridge Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Hand Grind Rice	1006	0%	60

2	Rice	1006	0%	10
3	Ragi	1008	0%	10
4	Puffed Rice	1904	0%	5
5	Barley	1003	0%	10
6	Toor Dhal	0713	0%	3
7	Salt	2501	0%	2

j. "KRISHNA" Yellow Corn & Rice Porridge Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Yellow Corn	1005	0%	80
2	Boil Rice	1006	0%	10
3	Rice	1006	0%	8
4	Sago	1108	5%	1
5	Salt	2501	0%	1

k. "KRISHNA" Kodu Rice & Sorghum Porridge Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Kodo Rice	1006	0%	5
2	Sorghum	1007	0%	5
3	Rice	1006	0%	86
4	Gram Dhal	0713	0%	1
5	Salt	2501	0%	3

l. "KRISHNA" Rice & Dhall Porridge Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Rice	1006	0%	5
2	Coconut	801	0%	5
3	Moong Dhal & Gram Dhal	0713	0%	86
4	Awal		0%	1
5	Salt	2501	0%	3

m. "KRISHNA" Samba Wheat & Barnyard Rice Porridge Mix :

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Barnyard Rice	1006	0%	60
2	Samba Wheat	1008	0%	10

3	Moong Dhal	0713	0%	10
4	Rice	1006	0%	5
5	Salt	2501	0%	0.5
6	Sago	1106	5%	4.5

The issue to be decided is whether these products' classification as relied on circular No.80, would fall under mere mixture of flour of ground pulses and cereals and such flour improved by the addition of very small amounts of additives or not. When we go through the details furnished by the appellant as extracted above, it clearly shows that they are having ingredients of flour as major part, other spices are also added so as to entice the consumers to use them for consumption. Had it been mere mixture of dried leguminous vegetable flour, the common consumer does not attract to these products. Thus the products manufactured would certainly have value addition which would basically distinguish the products of the appellants from that of mere mixture of various flours of cereals. Here the explanatory note under 1106 which says that

"11.06 Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8:

1106.10 – Of the dried leguminous vegetables of heading 07.13

1106.20 –Of sago or of roots or tubers of heading 07.14

1106.30 – Of the products of Chapter 8

(A) Flour, meal and powder of the dried leguminous vegetables of heading 0713:

This heading includes the flour, meal and powder made from peas, beans or lentils; they are mainly used for prepared soups or purees.

The heading does not cover:

(a) Non-defatted soys flour (heading 12.08)

(b) Locust bean flour (heading 12.12)

(c) Soups and broths (whether in liquid, solid or powder) with a basis of vegetable flours or meals (21.04)".

The relevant entries contained in the GST law vide Notification No. 1/2017- Central Tax Rate dated 28-06-2017 are as follows:

Sl.No./ Sch.	HSN	Description	Rate
25/ Sch.I	0713	Dried leguminous vegetables, shelled, whether or not skinned or split put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE	5%
61. / Sch.I	0713	Guar gum refined split	5%
59. / Sch.I	1106	Meal and powder of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 3inserted[0713], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8, put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE]]	5%
13. /Sch. III	1901 [other than 1901 20 00]	Malt extract, food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included [other than mixes and doughs for the preparation of bakers' wares of heading 1905]	18%
11// Sch.I	1905 or 2106	Khakhra, plain chapatti or roti	5%

100A / Sch.I	2106	idli/dosa batter, chutney powder	5%
101. /Sch I	2106 90	Sweetmeats	5%
[101A] /Sch I	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]	5%
45. /Sch II	2106	Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters	12%
46. /Sch II	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form [other than roasted gram], put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]	12%
46A. /Sch II	210690 91	Diabetic foods	12%
23. /Sch III	2106	Food preparations not elsewhere specified or included [other than roasted gram, sweetmeats, batters including idli/dosa batter, namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, khakhra, chutney powder, diabetic foods]	18%

Thus the above explanatory note and entry in serial number 59 of Schedule I of Notification No.1/2017- Central Tax Rate, dated 28-6-2017 speaks about the flours of cereals and dried leguminous vegetables. Whereas the products of the appellants

do contain the flour and the same is not meant for supply as flour but meant as dosai mix, idly mix, vada mix, tiffin mix, health mix and porridge mix which are the products for human consumption by way of cooking as directed in the container label. Hence these products are not mere mixture of dried leguminous vegetable or cereals and hence not classifiable under HSN 1106.

7.2 The explanatory notes under CTH 2106 reads as follows:

21.06 – Food preparations not elsewhere specified or included.

2106.10 – Protein concentrates and textured protein substances

2106.90 - Other

Provided that they are not covered by any other heading of the Nomenclature, this heading covers :

(A) Preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.

(B) Preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.) (see the General Explanatory Note to Chapter38).

This clearly states that Food preparations not elsewhere specified or included; preparations for use, either directly or after processing (such as cooking, boiling in water or milk, etc.) for human consumption. The products of the appellants need to be cooked for consuming the same. These products have not been specifically mentioned in HSN 1106 or 0713 as contended by the appellants. Further the process made by the appellants to make them appealable to the consumers by way of taste and such characteristic addition to the mixture of flour would make them distinct from normal flour. As the explanatory note to HSN 2106 states about improvement of characteristic of food preparations. The products of ready to cook mix has not been specified elsewhere and therefore, they need to be classified under the HSN 2106 falling under serial number 23 of Schedule III of Notification No.1/2017 Central Tax Rate dated 28-6-2017.


7.3 The appellant has relied on the decision of Gujarat Advance Ruling Authority, in the case of Dipak Kumar claiming similarity between the products. Though Advance Ruling is applicable only to the person seeking the said ruling, the jurisdictional authority and the concerned Authority, it is pertinent to mention that the relied upon decision has been appealed by the Department and the Gujarat Appellate Authority in the said case of Dipak Kumar, has held that the 'Instant Mixes' are classifiable under CTH 2106 and are covered under Sr. No. 23 of Schedule-III of Notification No. 01/2017-C.T.(Rate) as amended and are leviable to GST @ 18% (9%CGST+9%SGST)


7.4 Further the appellant at the time of personal hearing has stated that the learned State jurisdictional authority who has the administrative jurisdiction over the applicant, has stated that the applicant's products fall under the chapter heading 2106 attracting GST 5% as per Notification No.41/2017,dated.14.11.2017 through their written submissions. It is worth mentioning that the remarks of the Jurisdictional Officer is not substantiated and it is his comments/opinion and this Authority is not bound by their observations. Further, Advance Ruling is a facility extended to the applicant to have clarity on the tax liability of their supplies being made/proposed to be made and this authority examines the facts independently. Also, under Section 60 of the GST Act 2017, the appellants might have availed the opportunity of provisional assessment before the jurisdiction Assessing officer. Having failed to avail this, the appellant need not raise the issue before this forum.

8. In light of the above, we rule as under:

RULING

For reasons discussed above, we do not find any reason to interfere with the order of the Tamil Nadu Advance Ruling Authority in this matter and accordingly the appeal fails and dismissed.


(K.PHANINDRA REDDY)
Additional Chief Secretary/
Commissioner of Commercial Taxes
Tamil Nadu /Member AAAR


(M.V.S.CHOUDARY)
Chief Commissioner of GST
& Central Excise
Chennai Zone/Member AAAR

**APPELLATE
AUTHORITY FOR
ADVANCE RULING**

13 JAN 2022

GOODS AND SERVICE TAX
Chennai-5, Tamilnadu.

To

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No.402, Big Bazzar Street,
Gandhi Market, Trichy 620 008.

// By RPAD // **E.Mail.id. krishnabhavanfoods1989@gmail.com**
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Copy to:

1. The Principal Chief Commissioner of GST & Central Excise,
No. 26/1, Mahatma Gandhi Road, Nungambakkam, Ch - 600 034.
2. The Additional Chief Secretary/ The Commissioner of Commercial
Taxes/Member, II Floor, Ezhilagam, Chepauk, Chennai-600 005.
3. The Commissioner of GST & Central Excise, Trichy Commissionerate.
4. Assistant commissioner,(ST)Gandhi market Assessment circle,
Trichy-620001
5. Joint Commissioner (ST)/Member,
Authority for Advance Ruling, Tamil Nadu,
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No.32, Elephant Gate Bridge Road, Chennai-600003
6. Master File / spare

