

**AUTHORITY FOR ADVANCE RULING
TAMILNADU ADVANCE RULING AUTHORITY
PAPJM Buildings, II Floor, No.1, Greams Road, Chennai-6**

**PROCEEDINGS OF THE AUTHORITY FOR ADVANCE RULING U/s.98 OF THE
GOODS AND SERVICES TAX ACT, 2017.**

Members present are:

1. Ms. Manasa Gangotri Kata, I.R.S., Joint Commissioner/Member,
Office of the Commissioner of GST & Central Excise, Chennai -34

2. Thiru Kurinji Selvaan V.S., M.Sc., (Agri.), M.B.A.,
Joint Commissioner (CT) / Member,
Office of the Authority for Advance Ruling, Tamil Nadu, Chennai-6.

ORDER No.29/ARA/2019 Dated 25 .07.2019

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|--|--|------------------|
| GSTIN Number, if any / User id | 33AAJHS5092M1ZL | |
| Legal Name of Applicant | M/s. S.P. Jeyapragasam(HUF) | |
| Trade Name of the Applicant | M/s. S.P. Jeyapragasam(HUF) | |
| Registered Address / Address provided while obtaining user id | No: 76, Amman Sanathi. Madurai - 625 001. | |
| Details of Application | Form GST ARA – 001 Application SI.No.23 Dated 28.03.2019 | |
| Concerned Officer | State: The Assistant Commissioner(ST), Vengalakadai Assessment Circle , Madurai Centre: Madurai Commissionarate Division-Madurai-I | |
| Nature of activity(s) (proposed / present) in respect of which advance ruling sought for | | |
| A | Category | Manufacturing |
| B | Description (in brief) | Flour of Cereals |
| Issue/s on which advance ruling required | 1. Classification of goods and /or services or both. 2. Determination of time and value of supply of goods or services or both | |
| Question(s) on which advance ruling is required | Applicable GST rate on the mixture of flour, pulses, grams, and cereals requested? | |

Note : Any appeal against the advance ruling order shall be filed before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai under Sub-section (1) of Section 100 of CGST ACT/TNGST Act 2017 within 30 days from the date on which the ruling sought to be appealed against is communicated.

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.

M/s. S.P. Jeyapragasam(HUF) No: 76, Amman Sanathi, Madurai - 625 001. (hereinafter referred to as 'Applicant') is registered under GST vide GSTIN No. 33AAJHS5092M1ZL. The Applicant has preferred an application seeking Advance Ruling on the following Question:

“Applicable GST rate on the mixture of flour, pulses, grams, and cereals requested?”

The Applicant has submitted the copy of application in Form GST ARA – 01 and submitted a copy of Challan evidencing payment of application fees of Rs.5,000/- each under Sub-rule (1) of Rule 104 of CGST rules 2017 and SGST Rules 2017.

2. The applicant in the statement of facts has stated that dhal, gram, pulses and cereals when mere crushed into powder without adding any substances are called unbranded flour of the dried leguminous vegetables (HSN Code 1106) and falling under exemption. Similarly unbranded cereal flours (Rice Flour, Wheat flour, maize flour, etc.) without having any other substances also fall under exemption category under HSN Code 1102.

2.1 For making savourites and snacks, the above mentioned different types of flour are needed by mere blending/mixing. i.e. for a kind of specific category of savorites, some portion of rice flour and gram flour were mixed. Sometimes minimum percentages of rice flour or maize flour are mixed for the preparation of savorites. Here there is no addition of any chemical or salt or masala powder. It is only a mere blending of flour of pulses and cereals.

2.2 Though the different kinds of flour of pulses and grams are mixed with rice flour or maize flour, it is still called as flour of pulses and grams and there would not be emergence of no commercial distinct and separate commodity. But such

blending/mixture of flour of pulses and grams does not have any separate HSN Code and specific entry under the GST Act. Due to this which leads to wrong interpretation and misconception on the part of the officers resultant in to unnecessary levy of tax.

2.3 To avoid such ambiguity, they request to clarify though some minimum quantity of rice flour and maize flour were added to the gram and peace flour would also fall under entry having HSN Code 1106 eligible for exemption. Both Central and State Government does not have any intention to levy tax on these categories. They also requested to clarify the exact HSN Code on the mixture/blending of leguminous flour added with very small quantity of rice flour or maize flour (without adding salt or any masala product)

Personal Hearing:

3. The applicant was granted an opportunity of personal hearing on 24.07.2019. The applicant in their undated memo received on 17th July 2019 submitted that they are not willing to proceed further in the said application due to personal reasons and therefore withdraw their application in AAR No.23/2019 and requested to withdraw their application. The applicant appeared in the personal hearing and reiterated their willingness to withdraw their application. Therefore, the applicant is allowed to withdraw their application and ordered accordingly

4. In view of the above, we rule as under:

Ruling

The application filed by the Applicant for Advance Ruling is dismissed as withdrawn.

K. Haran
25/7/19

Ms. Manasa Gangotri Kata,
Member, CGST

Shri. Kurinji Selvaan.V.S.
25/7/2019

Shri. Kurinji Selvaan.V.S.,
Member, TNGST

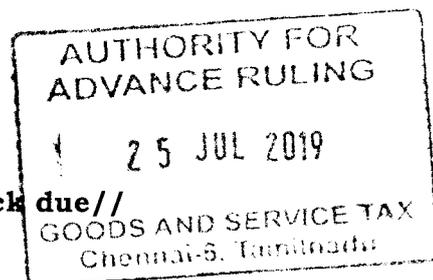
To

M/s. S.P. Jeyapragasam(HUF)

No: 76, Amman Sanathi.

Madurai - 625 001.

// By Speed Post with Ack due//



Copy submitted to :-

1. The Additional Chief Secretary / Commissioner of Commercial Taxes,
2nd Floor, Ezhilagam, Chepauk, Chennai – 600 005.
2. The Principal Chief Commissioner of CGST & Central Excise,
No. 26/1, Uthamar Mahatma Gandhi Road, Nungambakkam,
Chennai – 600 034.

Copy to:

3. The Commissioner of GST & Central Excise.,
Madurai Commissionerate.
Central Revenue Building,
No. 4, Lal Bahadur Shastri Road,
Bibikulam,
Madurai 625 002.
4. The Assistant Commissioner (ST)
Vengalakkadai Assessment Circle,
Commercial Taxes Building,
Dr. SVKS Thangaraj Salai,
Madurai – 625 020.
5. Master/ Spare