
Updates/GST/Advance Ruling/Legal-32-15/2023

Dt. 01/08/2023

(Advance Rulings in Gujarat from 1st July to 31st July 2023)

**Advance Ruling Branch
Gujarat State Tax Department**



Rulings given by Authority of Advance Rulings (AAR)

Jivagro Limited

Sr. no.	Advance Ruling sought for	Ruling
1.	<u>Classification of Rapigro</u> under the Customs Tariff Act, 1975;	<p>➤ The classification of <i>Rapigro</i> under the Customs Tariff Act, 1975 and under the Central Goods & Services Tax Act, 2017 will <u>be under 38089340, as a 'plant growth regulator'</u></p> <p>➤ The rate of <u>tax applicable on Rapigro is 18%</u> [9% CGST and 9% SGST] as per Sl. No. 87, Schedule III, notification No. 1/2017-CT(Rate) dated 28.6.2017.</p>
2.	Classification of <i>Rapigro</i> under the Central Goods & Services Tax Act, 2017;	
3.	<u>Rate of tax payable on Rapigro.</u>	

Kantaben Rameshbhai Chaudhari, Krishna Enterprises (Trade name)

Sr. no.	Advance Ruling sought for	Ruling
1.	What is the rate of <u>tax applicable for veterinary instruments, which is known as AI crate (Artificial Insemination Crate)/Travis?</u>	➤ The product AI crate (Artificial Insemination Crate)/Travis is leviable to GST at the <u>rate of 18%</u> [9% CGST and 9% SGST).
2.	<u>Classification</u> of the aforementioned product?	➤ The product in question viz AI crate (Artificial Insemination crate)/Travis is classified under TI <u>7306 of CTH.</u>

Hilti Manufacturing India Pvt.Ltd.

Sr. no.	Advance Ruling sought for	Ruling
1	<i>Whether the <u>services provided by the applicant to the entities located outside India is covered under Section 13(2)</u> of the Integrated Goods and Services Tax Act, 2017?</i>	<p>➤ The services provided by the applicant to the entities located outside India is <u>covered under Section 13(2) of the Integrated Goods and Services Tax Act, 2017</u> in respect of the services mentioned in (B) and (C) under Appendix-I as per para 28. This is <u>subject to the condition that the services supplied in respect of goods/prototypes which are required to be made physically available by HAG to the applicant.</u> Further, in respect of the service listed in (A) under Appendix-I of para 28, it does not merit to be covered under section 13(2), of IGST Act</p>
2	<i>Whether the services provided by the applicant is liable to <u>Central Goods and Service Tax and State Goods and Service Tax or Integrated Goods and Services Tax or is it eligible to be treated as a 'zero rated supply'</u> under Section 16 of the Integrated Goods and Services Tax Act, 2017.</i>	<p>➤ The services provided by the applicant is <u>eligible to be treated as a 'zero rated supply'</u> under Section 16 of the IGST Act, 2017 in respect of the services mentioned in (B) and (C) under Appendix-I as per para 28. In respect of the service listed in (A) under Appendix-I of para 28, the subject services are liable to CGST and SGST.</p>

Pooja Construction Co.

Sr. no.	Advance Ruling sought for	Ruling
1	Whether the applicant is <u>required to obtain registration with State Tax Authorities of Madhya Pradesh State.</u>	➤ The application filed by the applicant is rejected as the <u>GAAR does not have the jurisdiction to rule on the question</u> on account of the fact that as per the applicant the place of supply is Madhya Pradesh.
2	Tax Rate that will be applicable for providing the above service.	
3	SAC code applicable for providing above service under Work Contract.	

Thanks

Note:

- a) The above rulings are available on the department's website for reference.
- b) Please contact the Advance Ruling Branch in case of any ambiguity in the above rulings.