

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 14th day of September, 2018

Ruling No. AAR/AP/ 12 (GST)/2018

In

Application No.AAR/17 (GST)/2018

1	Applicant	M/s SRIVET HATCHERIES (GSTIN:37AAXFS0412K1ZT) # M/s J.V Rao&Co., #3-6-520, NH-5, Ashok Scintilla, Flat.No 307& 308, Opp: Malabar Gold, Himayat Nagar, Hyderabad-500029.
2	Jurisdictional Officer	Assistant Commissioner(State Tax), Vuyyuru Circle,
3	Present for the Applicant	Sri. J.V Rao (Advocate)
4	Present for the Jurisdictional Officer	Remarks Received
5	Date of Personal hearing	19 th July 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.

M/s SRIVET HATCHERIES,(hereinafter also referred as applicant), having GSTIN: 37AAXFS0412K1ZT are engaged in distribution of Mono calcium Phosphate (Biofis-21% Phosphorous), the applicant imports and purchases the said product and sells it to retailers as well as farmers throughout India.

2. The applicant has filed an application in Form ARA-01, for seeking advance ruling on certain issues through online on 02.07.2018 vide acknowledgment No. JLO416162. The issue on which the clarification sought by the applicant is as follows..

- ❖ *Whether "Biofos Mono calcium Phosphate/Di calcium phosphate animal feed supplement", HSN Code No: 23099090, is classifiable under exempted goods is notified vide Notification No.02/2017 of Section 6(1) of the Act, the Entry No.102 falling under Chapter Heading No.2309?.*

On verification of basic information of the applicant, it is observed that the applicant falls under State jurisdiction, i.e Vuyyuru Circle, of Vijayawada II Division (as per the bifurcation lists of tax payers between the Centre and State in the prescribed manner). Accordingly, the application has been 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 this communication, the concerned jurisdictional officer, offered their remarks, and stated that there are no proceedings pending relating to the applicant, and no proceedings are passed on the issue, for which the advance ruling sought by the applicant.

A personal hearing is called for on 19th July 2018, to hear the applicant. Sri.J.V.Rao (Advocate), an authorized representative has attended on behalf of the applicant and submitted the facts of case.

Applicant's Submissions:

Applicant submitted the features and applications of the "Biofos Mono calcium Phosphate/Di calcium phosphate animal feed supplement" in his written submissions as "The subject product is an animal/poultry feed supplement that is added to an animal /poultry feed to enhance its nutritional value; it is nothing but poultry feed. It is produced by reacting calcium carbonate with wet process de-fluorinated phosphoric acid. It is a source of phosphorus and calcium that helps meet animal / poultry requirements for these essential nutrients".



Observations of the Authority:

We have gone through the labels of the products, viz Bio-fos being supplied by the applicant. The product is being marketed as "Mono calcium phosphate for animal and poultry feed" and "Mono calcium phosphate for animal, poultry and aqua feed". It is further observed that their labels contain "Biofos" is a **feed grade** Mono calcium phosphate. We have seen the relevant notification, 2/2017 CGST Rate dt. 28.6.2017, entry 102, 105 which reads as under


Sl. No	Chapter heading , tariff	Description of the goods
102	2302, 2304, 2305, 2306, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake
105	2835	Di-calcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470:2002

Based on the facts of the case, and on merit of record submitted by the applicant, that products of the applicant are for aquatic/ poultry/animal feed. Accordingly, on merits the classification of the product, to be decided under Sl. 102, 105 of notification of 2/2017.CGST Rate, as shown above.

Hence, basing on the written submissions of the applicant and on legal provisions as on date, this authority is of the opinion that the said product falls under the entry 102 , 105 of 02/2017 – Central tax (Rate), as mentioned above and accordingly ruled as under.

RULING

"Biofos Mono calcium Phosphate/Di calcium phosphate animal feed supplement", HSN Code No: 23099090, is classifiable under exempted goods, notified vide the Entry No.102 of Notification No.02/2017, dated: 28th June 2017.


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


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

