


GUJARAT AUTHORITY FOR ADVANCE RULING, GOODS AND SERVICES TAX, A/5, RAJYA KAR BHAVAN, ASHRAM ROAD, AHMEDABAD – 380009.	
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ADVANCE RULING NO. GUJ/GAAR/R/2022/04

(In Application No. Advance Ruling/SGST&CGST/2021/AR/42)

Dated: 07.03.2022

Name and address of the applicant	:	M/s Colourtex Industries Private Limited Survey No 91,OppNavinFlourine , Udhana Navsari Road, Bhestan, Surat-395023
GSTIN of the applicant	:	24AABCP6359B1ZO
Date of application	:	25/10/2021
Clause(s) of Section 97(2) of CGST / GGST Act, 2017, under which the question(s) raised.	:	(a)
Date of Personal Hearing	:	18/02/2022
Present for the applicant	:	Not appeared

BRIEF FACTS

M/s. Colourtex Industries Private Limited, hereinafter referred to as Colourtex for the sake of brevity, supplies Tamarind Kernal Powder (TKP). Colourtex, in Central Excise regime, classified TKP at CETH 1302, as per the CBIC Circular No. 1037/25/2016-CX dated 19th July 2016 vide which clarified that the product TKP shall be classified under tariff item 1302 32 90 of CETA, 1985 as a product derived from the seed of the tamarind fruit. The said classification shall apply to both treated (modified) tamarind kernel powder and plain (unmodified) tamarind kernel powder.

2. Colourtex submits that there is no dispute that TKP is classifiable under Chapter 13 of the CTA as follows:

<i>Tariff Item</i>		<i>Description of goods</i>
1302		<i>Vegetable Saps and Extracts; Pectic Substances, Pectinates and Pectates; Agar-Agar And Other Mucilages And Thickeners, Whether Or Not Modified, Derived From Vegetable Products</i>
	-	<i>Mucilages and thickeners, whether or not Modified, derived from vegetable products:</i>
1302 31 00	--	Agar – agar
1302 32	--	<i>Mucilages and thickeners, whether or not modified, derived from locust beans, locust Bean seeds or guar seeds;</i>
1302 32 10	---	Guargum meal
1302 32 20	---	Guargum refined split
1302 32 30	---	Guargum treated and pulverized
1302 32 40	---	Kappa carrageenam
1302 32 90	---	Other
1302 39 00	--	Other

3. Colourtex submits that Tariff Item No.1302 32 90, which is for Mucilages and thickeners, whether or not modified, derived from locust beans, locust Bean seeds or guar seeds. Colourtex submits that TKP is not derived from locust beans / locust beans seeds/ guar seeds. TKP is manufactured by grinding Tamarind Kernel Seeds derived from tamarind tree. Hence, the same is classifiable under Tariff Item No.1302 39 00, i.e., the category of ‘Others’.

4. Question on which Advance Ruling sought

Classification of TKP manufactured by Colourtex, as listed in the table of Para 2.3 of the annexure attached.

5. Personal Hearing:

Personal hearing granted on 18-2-22 and no authorised representative of the applicant appeared on behalf of the company.

6. Revenue’s submission:

Revenue has neither submitted its comments nor appeared for hearing.

Findings

7.The issue before us is Classification of TKP.We find that Tariff 1302 is classified into 3 groups, namely:

First Group	Vegatable Saps and Extracts
Second Group	Pectinsubstances, pectinates and pectates
Third group	Mucilages and thickeners, whethere or not modified, derived from vegetable products.

7.1We find TKP merits classification in the third group as a Thickener (modified/ un-modified) derived from vegetable products.

7.2 The said third group is further classified into 3 groups, namely:

First Group	Agar-Agar
Second Group	Derived from locust beans, locust bean seeds or guar seed
Third group	Other

7.3 We hold that TKP falls under third group ‘other’ as it is neither Agar-agar nor a thickener derived from locust beans/ locust bean seeds/ guar seeds.

8. We concur with Coulourtex and proceed to pass this Ruling.

RULING

Modified/ Un-modified TKP is classified at Tariff 1302 39 00.

(ATUL MEHTA)
MEMBER (S)

(ARUN RICHARD)
MEMBER (C)

Place: Ahmedabad

Date: **07.03.2022**