

AUTHORITY FOR ADVANCE RULING, TAMIL NADU
NO.206, 2ND FLOOR, PAPJM BUILDING , NO.1 , GREAMS ROAD,
CHENNAI -600 006.

ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017 AND UNDER
SECTION 98(4) OF THE TNGST ACT, 2017.

Members present:

Smt. D. Jayapriya, I.R.S.,
Additional Commissioner / Member,
Office of the Principal Chief
Commissioner of GST & Central Excise,
Chennai -600 034.

Smt. N. Usha,
Joint Commissioner (ST)/ Member,
Office of the Authority for Advance
Ruling, Tamil Nadu, Chennai-600 006.

Advance Ruling No.110/AAR/2023 Dated:08.09.2023

1. Any appeal against this Advance Ruling order shall lie before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai under Sub-Section (1) of Section 100 of CGST Act 2017/ TNGST Act 2017, within 30 days from the date on the ruling sought to be appealed, is communicated.
2. In terms of Section 103(1) of the Act, Advance Ruling pronounced by the 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. In terms of Section 103(2) of the Act, this advance ruling shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.
4. Advance Ruling obtained by the applicant by fraud or suppression of material facts or misrepresentation of facts, shall render such ruling to be void ab initio in accordance with Section 104 of the Act.
5. The provisions of both the Central Goods and Service Tax Act and the Tamil Nadu Goods and Service Tax Act (herein referred to as an 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.

GSTIN Number, if any / User id		33AAPFA7877C2Z8
Legal Name of Applicant		Abhithanjali Traders
Registered Address / Address provided while obtaining user id		No.62-1, Kattu Valavu Kilakku, Namagiripet Post, Rasipuram TK, Namakkal, Pincode – 637406.
Details of Application		GST ARA – 01 Application Sl.No.46/2022 dated 23.08.2022
Jurisdictional Officer		Centre : Salem Commissionerate; Salem II Division.
Concerned Officer		State : Rasipuram Assessment Circle
Nature of activity(s) (proposed / present) in respect of which advance ruling sought for		
A	Category	Wholesale Business
B	Description (in brief)	Applicant proposed to supply frozen chicken contained in a wholesale bag of 30 kgs containing 15 small packs of 2 kgs each, to institutional consumers or to a distributor who would further supply to institutional consumers or to non-institutional consumers.
Issue/s on which advance ruling required		Determination of the liability to pay tax on any goods or services or both.
Question(s) on which advance ruling is required		<ol style="list-style-type: none"> Whether supply of frozen chicken [HSN 02071200 & HSN 02071400] contained in a wholesale bag of 30 kgs containing 15 small packs of 2 kgs each made to institutional consumers is exempted under Sl.No.9 of Notification No.2/2017-CT (R) ? Whether supply of frozen chicken [HSN 02071200 & HSN 02071400] contained in a wholesale bag of 30 kgs containing 15 small packs of 2 kgs each made to a distributor who would further supply to institutional consumers is exempted under Sl.No.9 of Notification No.2/2017-CT (R) ? What is the rate of tax for supply of frozen chicken [HSN 02071200 & HSN 02071400] contained in a wholesale bag of 30 kgs containing 15 small packs of 2 kgs each made to non-institutional consumers?

1. M/s Abhithanjali Traders, No.62-1, Kattu Valavu Kilakku, Namagiripet Post, Rasipuram TK, Namakkal, Pincode – 637406(hereinafter referred to as The Applicant), a GST Registrant, is a Partnership firm under the Administrative control of Centre and is engaged in trading of grains and pulses for Feed Industries and Chilled Chicken for customers.

2.1 The Applicant submitted a copy of Electronic Cash Ledger 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.

2.2 The applicant has submitted that –

- They propose to undertake trading of the items viz. Poultry Meat – Not Cut in pieces [frozen products attain a temperature of -18°C or below] falling under HSN Code – 0207 1200 and Poultry Meat – Cuts and Offal [frozen products attain a temperature of -18°C or below] falling under HSN Code – 0207 1400;
- The said items would be purchased from the manufacturer viz. M/s. Shanthi Feeds Private Limited, Coimbatore;
- The supply is in the form of a wholesale bag of 30 kgs containing 15 small packs of 2 kgs each;
- The package contains a specific declaration – “**Packed exclusively for Institutional Sale and not for Retail Sale**”;
- The supply would be made to the Institutional buyers in any of the two modes:
- Supply made by the Applicant directly to the institutional buyers; or
- Supply made by the Applicant to another distributor who then supplies to institutional buyers;
- If they are not able to sell the said products to institutional buyers either directly or through distributors, they may also explore the possibility of selling it to non-institutional buyers.

3.1 On interpretation of law, applicant stated that –

- In the instant case, the frozen chicken being supplied falls under subheading 0207 1200: *“Not cut in pieces, frozen”* and under subheading 0207 1400: *“Cuts and Offal”* respectively;
- As per Sl.No.1 of Schedule 1 to Notification No.1/2017-CT (R) as amended, read with Notification No.6/2022-CT (R) dated 13.07.2022, against HSN 0207, *“All goods other than fresh or chilled, pre-packaged and labelled”* have been subjected to CGST at the rate of 5%;
- As per Sl.No.9 of Notification No.2/2017-CT (R) as amended, read with Notification No.7/2022-CT (R) dated 13.07.2022, against HSN 0207, *“All goods other than fresh or chilled, other than pre-packaged and labelled”* have been exempted from the levy of GST;
- Meat is chilled when it attains a temperature of 0°C to 4°C which carries a HSN code of 0207 1100 [Not cut in pieces] and HSN Code 0207 1300 [Cuts and Offal]. Meat is frozen when it attains a temperature of -18°C or below which carries a HSN code of 0207 1200 [Not cut in pieces] and HSN Code 0207 1400 [Cuts and Offal];
- Where frozen chicken is pre-packed and labelled, GST is applicable at the rate of 5% with effect from 18.07.2022 and where frozen chicken is not pre-packed and labelled, then supply of the same is exempted;
- Notification No.6/2022-CT (R) and Notification No.7/2022-CT (R) dated 13.07.2022 have inserted an explanation to the Rate Notification No.1/2017 and Exemption Notification No.2/2017 respectively, for defining the term *“pre-packaged and labelled”* as follows:
 - *The expression ‘pre-packaged and labelled’ means a ‘pre-packaged commodity’ as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.*
- Based on the said definition, commodities to mean pre-packed and labelled commodities possessing the following two attributes:
 - a. Pre-packaged commodity as defined in the Legal Metrology Act, 2009;
 - and

- b. Package in which the commodity is pre-packed or the label affixed to the package is required to bear the declarations under the provisions of Legal Metrology Act.
- As per Section 2(l) of Legal Metrology Act, *“pre-packaged commodity”* has been defined as follows:
 - *“pre-packed commodity” means a commodity which without the purchaser being present is placed in a package of whatever nature, whether sealed or not, so that the product contained therein has a pre-determined quantity;*
 - Frozen chicken is packed in wholesale package of 30 Kgs containing 15 small packs of 2 Kgs each. These qualify to be a *“pre-packaged commodity”* as per Legal Metrology Act as the said conditions are satisfied as the packing of frozen chicken is done without the presence of purchaser and the package is of a predetermined quantity;
 - Section 18 of Legal Metrology Act which covers declaration on pre-packed commodities provides that no person should manufacture, pack, sell distribute, deliver, offer or possess for sale of any pre-packaged commodity unless such package is in such standard quantities or number and bears thereon such declarations and particulars as may be prescribed.
 - Legal Metrology (Packaged Commodities) Rules, 2011 has been issued in respect of the declarations to be made on packaged commodities;
 - As per Rule 3(c) of Chapter II of Packaged Commodities rules which deals with provisions applicable for *“Packages intended for Retail sale”*, the provisions of Chapter II are not applicable to packaged commodities meant for industrial consumers or institutional consumers.
 - Institutional Consumer has been defined under Rule 2(bc) of the Packaged Commodities Rules 2011 to mean the Institution:
 - a. Which buys packaged commodities bearing a declaration ‘not for retail sale’;
 - b. Such purchase is directly from the manufacturer or an importer or a wholesale dealer and

c. The packaged commodity is for use by that institution and not for commercial or trade purposes.

- The Indian Army, Ministry of Defence and The Park Hotel, Chennai propose to buy frozen chicken bearing the declaration "*Packed exclusively for Institutional Sale and not for Retail Sale*" and qualify to be an institutional buyer;
- FAQ No.7 of press release dated 18.07.2022 clarified that supply of packaged commodity for consumption by industrial consumer or institutional consumer is excluded from the purview of the Legal Metrology Act by virtue of Rule 3(c) of Chapter II of Legal Metrology (Packaged Commodities) Rules, 2011 i.e. the exemption is end used based exemption, if it is meant for and consumed by the institutional consumer ultimately the supply is exempted.

3.2 Based on the above, the Applicant interpreted that the supply to be made by them viz.

- supply of frozen chicken contained in a wholesale bag of 30 Kgs. Containing 15 small packs of 2 Kgs each made directly to institutional consumers such as the Indian Army, Ministry of Defence, The Park Hotel, Chennai etc. is exempted vide Sl.No.9 of Notification 2/2017-CT (R) against HSN 0207, "All goods other than fresh or chilled, other than pre-packaged and labelled".
- supply of frozen chicken contained in a wholesale bag of 30 Kgs. Containing 15 small packs of 2 Kgs each made to a distributor who would further supply to institutional consumers such as the Indian Army, Ministry of Defence, The Park Hotel, Chennai etc. is exempted vide Sl.No.9 of Notification 2/2017-CT (R) against HSN 0207, "All goods other than fresh or chilled, other than pre-packaged and labelled"
- supply of frozen chicken contained in a wholesale bag of 30 Kgs. Containing 15 small packs of 2 Kgs each made to non-institutional consumers the same would be taxable at 5% as per Sl.No.1 of Schedule I to Notification No.1/2017-CT (R) as amended, read with Notification No.6/2022-CT (R) dated 13.07.2022, against HSN 0207, "All goods other than fresh or chilled, pre-packaged and labelled".

4.1 The concerned State authority vide letter dated 21.12.2022 has stated that there have not been any proceedings already decided nor are there any pending proceedings with respect to the applicant.

4.2 The Centre authority, vide letter dated 13.10.2022, has stated that

- Notification No.01/2017 dated 28.06.2017 has described GST on frozen chicken. The relevant portion of the said entry is in Schedule-II to the said notification with GST at 12% and extract of which is as under:

S.No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
7	0207	Meat and edible offal, of the poultry of heading 0105, frozen and put up in unit containers

The above entry of Notification No.01/2017 dated 28.06.2017 was substituted vide Notification No.41/2017 (CT) Rate dated 14.11.2017 as under:

S.No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1	0207	All goods [other than fresh or chilled] and 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]

- FAQ issued by the Board on GST applicability on 'pre-packaged and labelled' goods issued in F.No.190354/172/2022-TRU dated 17.07.2022, the issue No.7 "Whether tax is payable if such packaged commodities are supplied for consumption by industrial consumers or institutional consumers?" has been clarified as **"Supply of packaged commodity for consumption by industrial consumer or institutional consumer is excluded from the**

purview of the Legal Metrology Act by virtue of Rule 3 (c) of Chapter-II of Legal Metrology (Packaged Commodities) Rules, 2011. Therefore, if supplied in such manner as to attract exclusion provided under the said Rule 3(c), it will not be considered as pre-packaged and labelled for the purposes of GST levy.

- Therefore, frozen chicken pre-packaged and labelled when supplied to institutional consumers is exempt for the purposes of GST levy and when the said supply is made to non-institutional consumers it attracts 5% levy.
- There are no pending proceedings in their jurisdiction on the issue raised by the applicant in the application filed by them.

6.1 The Applicant, after consent, was given an opportunity to be heard in person on 16.08.2023. Shri K. Praveen Kumar, Chartered Accountant, who is the Authorized Representative of the Applicant appeared before the Authority and reiterated the submissions made in the application and stated that presently they are trading only chilled products. The Authority directed the applicant to submit copies of purchase and sales invoices of chilled chicken and agreement, if any, entered with M/s. Shanthi Feeds Private Limited, Coimbatore. The Applicant, vide email dated 22.08.2023, submitted copies of few purchase and sales invoices of chilled chicken. They further stated that no agreement was entered into by them with M/s. Shanthi Feeds Private Limited.

DISCUSSIONS AND FINDINGS

7.1 We have carefully considered the submissions made by the applicant in the advance ruling application, the additional submissions made during the personal hearing and the comments furnished by the Centre and State Tax Authorities. The applicant filed advance ruling application under Section 97(2) of GST Act, 2017.

7.2 We find that the Applicant has submitted that they are proposing to undertake trading of the "frozen chicken" viz. "Poultry Meat – Not Cut in pieces" falling under HSN Code – 02071200 and "Poultry Meat – Cuts and Offal" falling under HSN Code – 02071400.

7.3 It was also submitted by the Applicant that the said products would be purchased from the manufacturer viz. M/s. Shanthi Feeds Private Limited, Coimbatore and the supply would be in the form of a wholesale bag of 30 kgs

containing 15 small packs of 2 kgs each; and the package would contain a specific declaration – ***“Packed exclusively for Institutional Sale and not for Retail Sale”***. In this regard, they had submitted photographs of the labels to be affixed on the packages.

7.4 They also submitted that they proposed to supply the said products to the Institutional consumers such as The Indian Army, Ministry of Defence, The Park Hotel, Chennai etc., in any of the two modes viz. (a) supply would be made by the applicant directly to the institutional consumers; or (b) supply would be made by the applicant to another distributor who then supplies to institutional consumers; and if they are not able to sell the said products to institutional consumers either directly or through distributors, they would explore the possibility of selling it to non-institutional consumers.

7.5 In this back drop, the Applicant has raised the questions (as given in the table supra) for which they had sought Advance ruling.

8.1 As per Sl.No.9 of the Notification No.02/2017-CT(Rate) dated 28.06.2017 as amended by Notification 07/2022-CT(Rate) dated 13.07.2022, against HSN 0207, “All goods other than fresh or chilled, other than pre-packaged and labelled” have been exempted from the levy of GST. For ease of reference, the relevant provisions of the said Notification as amended, is reproduced below:

S.No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
9	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled], other than pre-packaged and labelled

Explanation. - For the purposes of this Schedule, -

.....

'(ii) The expression '**pre-packaged and labelled**' means a '**pre-packaged commodity**' as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.'

From the above, it is evident that if the product is pre-packed and labelled, exemption from levy of GST is not applicable.

8.2 It is pertinent to see the Section 2(l) of Legal Metrology Act, 2009, which defines "**pre-packaged commodity**" as follows:

"pre-packaged commodity" means a commodity which without the purchaser being present is placed in a package of whatever nature, whether sealed or not, so that the product contained therein has a pre-determined quantity;"

8.3 From the facts narrated by the Applicant in their ARA application, we are of the view that the impugned product viz. frozen chicken is a 'pre-packaged commodity' as per the Legal Metrology Act 2009 or a 'pre-packaged and labelled' goods as per the explanation given in Notification No.2/2017-CT (Rate) dated 28.06.2017 as amended.

8.4 Pursuant to the Legal Metrology Act, 2009, Legal Metrology (Packaged Commodities), Rules 2011 has been issued in respect of declarations to be made on the packaged commodities.

8.5 As per Rule 3 of the Legal Metrology (Packaged Commodities) Rules, 2011, as amended, which reads as:

"Provisions Applicable To Packages Intended For Retail Sale"

3. Application of Chapter. - The provisions of this chapter **shall not apply to-**

- (a) packages of commodities containing quantity of more than 25 kilogram or 25 litre;
- (b) cement, fertilizer and agricultural farm produce sold in bags above 50 kilogram; and

(c) *packaged commodities meant for industrial consumers or institutional consumers.*

8.6 As per the above provisions, if the packaged commodities viz. the impugned products containing quantity of more than 25 kg are meant for *institutional consumers*, then the same would be exempted under Sl.No.9 of Notification No.2/2017-CT (Rate) dated 28.06.2017 as amended.

8.7 Further, in this regard, the FAQ issued in F. No. 190354/172/2022-TRU by Government of India, Ministry of Finance, Department of Revenue (Tax Research Unit), dated 17th July, 2022, in Sl.No.7 mentioned as follows also clarifies the above position:

S. No	Question	Clarification
7.	Whether tax is payable if such packaged commodities are supplied for consumption by industrial consumers or institutional consumers?	Supply of packaged commodity for consumption by industrial consumer or institutional consumer is excluded from the purview of the Legal Metrology Act by virtue of rule 3 (c) of Chapter-II of Legal Metrology (Packaged Commodities) Rules, 2011. Therefore, if supplied in such manner as to attract exclusion provided under the said rule 3(c), it will not be considered as pre-packaged and labelled for the purposes of GST levy.

8.8 We find that the questions raised by the Applicant revolve around the supply of frozen chicken [HSN 02071200 & HSN 02071400] contained in a wholesale bag of 30 kgs containing 15 small packs of 2 kgs each made to institutional consumers such as The Indian Army, Ministry of Defence, The Park Hotel, Chennai etc., either directly or to a distributor who would further supply to institutional consumers or to non-institutional consumers.

8.9 Here it is pertinent to see the definition of 'institutional consumers'. As per Rule 2(bc) of the Packaged Commodities Rules 2011, "**Institutional Consumer**" means

*'the institution which buys packaged commodities bearing a declaration '**not for retail sale**', directly from the manufacturer or from an importer or from wholesale dealer for **use by that institution and not for commercial or trade purposes.***

8.10 From the plain reading of the above definition, it means that the packaged commodities, firstly, should bear a declaration '**not for retail sale**'; secondly, it is meant exclusively for **use by that institution**; and thirdly, it is **not for commercial or trade purposes**.

8.11 From the facts enumerated and the photographs submitted by the Applicant, we find that a declaration that 'packed exclusively for institutional sale, not for retail sale' will be affixed on the bag. Hence the first condition is met. We also find that the proposed sale is being made by the wholesale dealer/trader, in this case, the Applicant. Coming to the last condition, we find that such sale proposed to be made by the Applicant, should also establish that it is not for commercial or trade purposes even though it is meant for use by that institution. As per the facts submitted by the Applicant, they intend to supply to institutional consumers such as The Indian Army, Ministry of Defence, The Park Hotel, Chennai etc. We find that in the case of supply to 'The Park Hotel, Chennai', if considered as an institutional consumer, even though supply is meant for use by that institution, the same is not for commercial or trade purposes cannot be established. Hence, for supplies to be made to institutional consumers, we find that the exemption from GST as claimed by the Applicant would be available **if and only if** it fulfills all the conditions envisaged under Rule 2(bc) of the Packaged Commodities Rules 2011 for "**Institutional Consumer**".

8.12 As regards the supply of the impugned products to a distributor who would further supply to institutional consumers, Rule 3(c) of the Chapter II of the Packaged Commodities Rules, states that 'packaged commodities **meant** for industrial consumers or institutional consumers'. Thus the condition given in the said rule is that the end user should be industrial consumers or institutional consumers. The discussions held in the above para will hold good, provided that the distributor to whom the Applicant supply, is also a wholesale dealer.

8.13 As regards the supply of the impugned products to non-institutional consumers we observe as follows:

We find, in this case, the FAQ issued in F. No. 190354/172/2022-TRU by Government of India, Ministry of Finance, Department of Revenue (Tax Research Unit), dated 17th July, 2022, in Sl.No.4 & 5 it has been clarified as:

S. No	Question	Clarification
4.	Whether GST would apply to a package that contains multiple retail packages. For example, a package containing 10 retail packs of flour of 10 kg each?	Yes, if several packages intended for retail sale to ultimate consumer, say 10 packages of 10kg each, are sold in a larger pack, then GST would apply to such supply. Such package may be sold by a manufacturer through distributor. These individual packs of 10kg each are meant for eventual sale to retail consumer.
5.	At what stage would GST apply on such supplies, i.e., whether GST would apply on specified goods sold by manufacturer/producer to wholesale dealer who subsequently sells it to a retailer?	<p>GST would apply whenever a supply of such goods is made by any person, i.e. manufacturer supplying to distributor, or distributor/dealer supplying to retailer, or retailer supplying to individual consumer. Further, the manufacturer/wholesaler/retailer would be entitled to input tax credit on GST charged by his supplier in accordance with the Input Tax Credit provisions in GST.</p> <p>A supplier availing threshold exemption or composition scheme would be entitled to exemption or composition rate, as the case may be, in usual manner.</p>

8.13 Applying the ratio of the above clarifications read with the provisions of the Legal Metrology Act, 2009, mentioned *supra*, the supplies made to the distributor meant for non-institutional consumers, will fall under the exclusion clause of the exemption Notification No.02/2017-CT(Rate) dated 28.06.2017(i.e. pre-packaged and labelled).

8.14 As regards, the rate of GST applicable to the impugned supply, the Notification No.01/2017 – CT (Rate) dated 28.06.2017 as amended, reads as follows under Schedule I (GST @ 5%):

S.No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
1	0202, 0203, 0204, 0205, 0206, 0207,	All goods [other than fresh or chilled], pre-packaged and labelled;

	0208,	
	0209,	
	0210	

Explanation. - For the purposes of this notification, -

(i) The phrase "unit container" means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a predetermined quantity or number, which is indicated on such package.

(ii) The expression 'pre-packaged and labelled' means a 'pre-packaged commodity' as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.'

8.15 In this case, the Applicant has stated that the impugned frozen chicken is pre-packaged and labelled. Accordingly, adhering to other provisions of Legal Metrological Act, 2009, the rate of duty for the impugned frozen chicken is of 2.5% - CGST, 2.5% - SGST, in case of intra-state supply, and 5% - IGST in case of supply to inter-state, is payable.

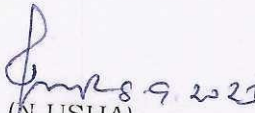
9. In view of the above, we rule as under;

RULING


- (a) Proposed supply of frozen chicken [HSN 02071200 & HSN 02071400] **contained in a wholesale bag of 30 kgs** containing 15 small packs of 2 kgs each made to institutional consumers in this case, viz., the Indian Army and Ministry of Defence adhering to the provisions Legal Metrology Act, 2009 read with Legal Metrological (Packaged Commodities) Rules, 2011, is eligible for exemption from payment of GST under Sl.No.9 of Notification No.2/2017-CT (Rate) dated 28.06.2017 as amended, if and only if the commodity is for use by that institution and not for commercial or trade purposes is established.
- (b) Proposed supply of frozen chicken [HSN 02071200 & HSN 02071400] contained in a wholesale bag of 30 kgs containing 15 small packs of 2 kgs each made by the Applicant, adhering to the provisions Legal Metrology Act, 2009 read with Legal Metrological (Packaged Commodities) Rules, 2011, to a distributor who would further supply to institutional consumers is eligible for exemption under Sl.No.9 of Notification No.2/2017-CT (Rate) dated 28.06.2017 as amended, if and only if the commodity is for use by that

institution and not for commercial or trade purposes is established, provided the distributor is a wholesale dealer.

- (c) For supply of frozen chicken [HSN 02071200 & HSN 02071400] contained in a wholesale bag of 30 kgs containing 15 small packs of 2 kgs each made by the Applicant to non-institutional consumers, GST is payable on the same as per Sl.No.1 of Schedule I to the Notification No.01/2017 – CT (Rate) dated 28.06.2017 as amended.


(N.USHA)
Member (SGST)




(D.JAYAPRIYA)
Member (CGST) 08/09/2023

To

M/s Abhithanjali Traders,
No.62-1, Kattu Valavu Kilakku,
Namagiripet Post,
Rasipuram TK,
Namakkal,
Pincode – 637406.

//By RPAD//

Copy submitted to:-

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

Copy to:

3. The Principal Commissioner of GST & C.Ex.,
Chennai Salem Commissionerate.
4. The Assistant Commissioner(ST)
Rasipuram Assessment Circle,
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5. Master File / spare – 1.