

**GUJARAT AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX
D/5, RAJYA KAR BHAVAN, ASHRAM ROAD,
AHMEDABAD – 380 009.**



ADVANCE RULING NO. GUJ/GAAR/R/2026/21
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2026/AR/05)

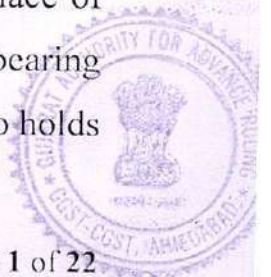
Date: 29 / 05 / 2026

Name and address of the applicant	:	M/s. Jigneshkumar Narayandas Patel (Trade name: Akshar Traders), Mun.No.8/8/220, Shop No.220, Market Yard, Sidhpur, Taluka-Sidhpur, Patan, Gujarat-384151.
GSTIN of the applicant	:	24BEGPP6511L2ZB
Jurisdiction Office	:	Center Commissionerate - GANDHINAGAR, (AHMEDABAD Zone), Division-PALANPUR, RANGE IV - SIDDHPUR.
Date of application	:	23.01.2026
Clause(s) of Section 97(2) of CGST/GGST Act, 2017, under which the question(s) raised.	:	(a) & (b)
Date of Personal Hearing	:	08.04.2026
Present for the applicant	:	S/Shri Rashmin Vaja, C.A., Jitendra Chopra, C.A., & Ms. Nancy Shah, C.A.

Brief facts:

M/s. Jigneshkumar Narayandas Patel (Trade name: Akshar Traders), Mun.No.8/8/220, Shop No.220, Market Yard, Sidhpur, Taluka-Sidhpur, Patan, Gujarat-384151 [for short – ‘applicant’], is registered under GST and their GSTIN is 24BEGPP6511L2ZB.

2. The applicant is a proprietorship firm proposed to be engaged in trading business of Psyllium seeds, commonly known as Isabgol, to be purchased from farmers through auctions conducted by Agricultural Produce Market Committees (APMCs) in the State of Gujarat. The applicant proposes to supply such Psyllium seeds (Isabgol), without undertaking any processing or value addition, to Isabgol processing units and the said activities are proposed to be carried out in the ordinary course of business. The applicant is also maintaining a warehouse at its place of business which is duly registered under the Goods and Services Tax Law bearing GSTIN 24BEGPP6511L2ZB with effect from 01.02.2023. The applicant also holds



a valid license as a "General Commission Agent" issued by the Agricultural Produce Market Committee, Sidhpur, License No.163.

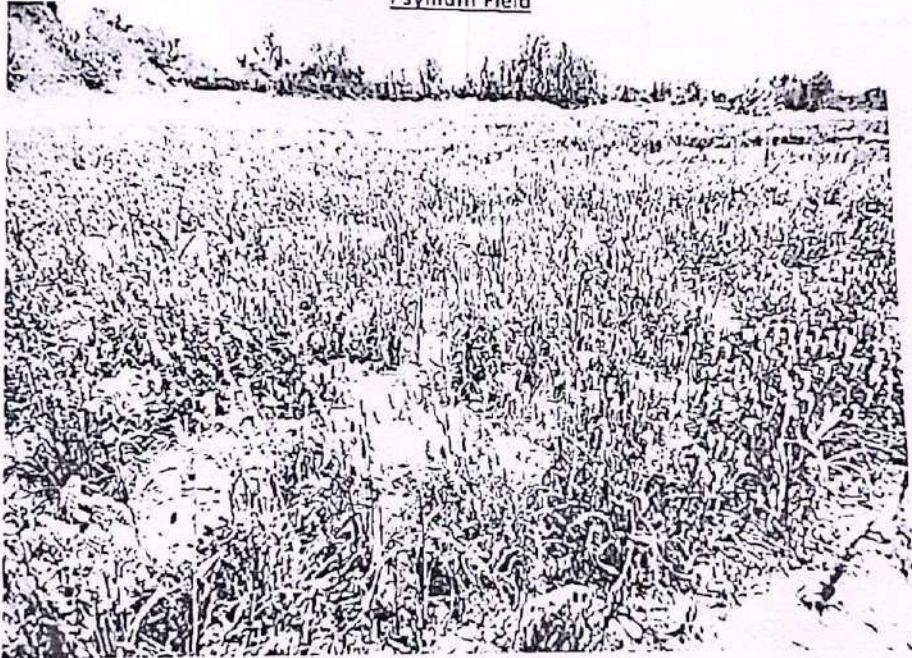
3. The applicant proposes to undertake the following activities in the ordinary course of business:

- i. Procurement of Psyllium seeds (Isabgol) directly from farmers through Agricultural Produce Market Committee (APMC) auctions.
- ii. Storage of such seeds in godowns without any processing.
- iii. Supply of the said Psyllium seeds (Isabgol), without any processing, to Isabgol processing units engaged in extraction of Psyllium (Isabgol) husk.
- iv. The commodity proposed to be traded is raw Psyllium seeds (Isabgol) that will be procured from the farmers by APMB after threshing (operation of separating the grains from the plants done by the farmers, without any alteration in form, character or composition).
- v. At no stage, either prior to purchase from farmers or prior to subsequent sale, do the Psyllium seeds (Isabgol) undergo any processing or treatment. There is no cleaning, sorting, grading, roasting, drying, freezing or any other activity which alters the form, character or essential nature of the seeds. The seeds remain in same condition from point of harvest to purchase of trader from farmers and upto the point of supply to the processing units. There is no intervention or value addition after harvesting.
- vi. In established trade and agricultural practice, Psyllium seeds (Isabgol) are simply known as "Isabgol seeds" and there is no such recognised commercial or agricultural distinction between fresh, dried or frozen Psyllium seeds; that such terms as fresh, dried or frozen for Psyllium seeds arises only from GST circular and FAQs and not from actual agricultural or market practice. Hence, the distinction between "Fresh or Chilled" and "Dried or Frozen" might be required for other such seeds but in case of Psyllium seeds, they are always "fresh" and never be in "Dried or Frozen" condition.

4. Images of the processes followed for obtaining Psyllium seeds are as under:



Psyllium Field

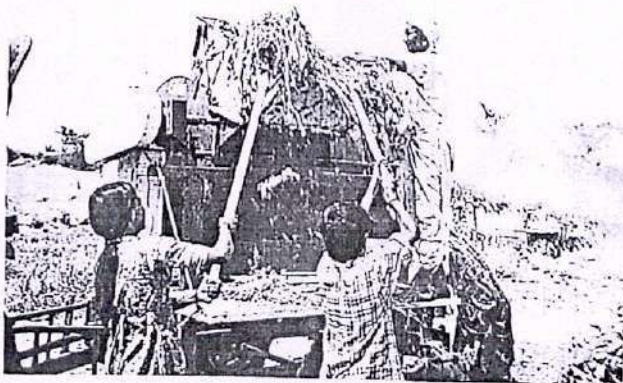


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Psyllium Plant

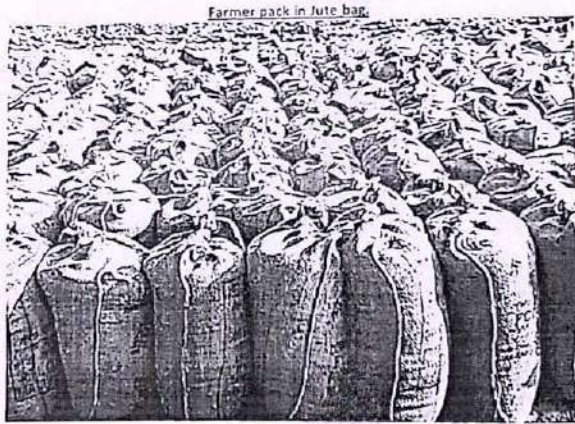
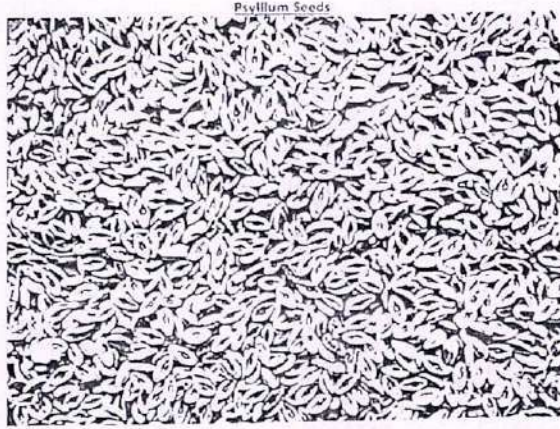


Psyllium plant threshing



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5. The applicant has asked the following question before the Advance Ruling Authority:

- (a) *Whether Psyllium Seeds (Isabgol) supplied in their natural, raw and unprocessed form as procured through Agricultural Produce Market Committee (APMC) auctions directly from farmers, without undergoing any drying, freezing, crushing or other processing qualifies as “fresh” Isabgol seeds and are exempted under Entry 87 (HSN 1211) of Notification No.10/2025-Central Tax (Rate) dated 17.09.2025 as “Plants and parts of plants (including seeds and fruits) of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or “chilled”?”*
- (b) *Alternatively, whether Psyllium Seeds (Isabgol) as discussed above qualifies as “goods of seed quality” and are exempt from GST under Entry 77 (HSN 12) of Notification No.10/2025-Central Tax (Rate) dated 17.09.2025?”*

6. Applicant’s interpretation of law is as under:

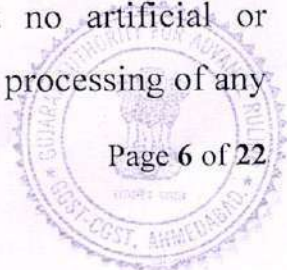
- Psyllium seeds (Isabgol) are classifiable under Chapter 12 of the Customs Tariff, which covers oil seeds, miscellaneous grains, seeds and fruits; industrial or medicinal plants. Specifically, Psyllium seeds (Isabgol) are covered under tariff item 12119013.



- Chapter 12 expressly covers seeds and other agricultural produce and Psyllium seeds being seeds obtained directly from cultivation and supplied without processing, squarely fall under this Chapter.
- The following entries are relevant for the present application.
 1. As per Notification No.10/2025-Central Tax (Rate) dated 17.09.2025, Entry No.87 (covering HSN 1211) which reads as ‘Plants and parts of plants (Including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled, exempts the product from GST.
 2. As per Notification No.10/2025-Central Tax (Rate) dated 17.09.2025, Entry No.77 (covering HSN 12) reads as ‘All goods of seed quality’ exempts the product from GST.
 3. As per Notification No.09/2025-Central Tax (Rate) dated 17.09.2025, Entry No.71 (covering HSN 1211) reads as ‘Plants and parts of plants (Including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, frozen or dried, whether or not cut, crushed or powdered.’ GST rate here is 5%.
- As per FAQ F.No.332/2/2017-TRU dated December, 2017, CBIC clarified that Isabgol seeds are classifiable under heading 1211, that fresh Isabgol seeds attract NIL rate of GST whereas dried Isabgol seeds attract 5% GST & that Isabgol husk falls under heading 1211 attracting GST rate of 5%.
- While FAQ draws distinction between ‘fresh’ and ‘dried or frozen’ Isabgol seeds for GST purposes, it does not define the scope or meaning of the expression ‘fresh’ in the context of Isabgol seeds; that in established agricultural and commercial practice, there is no marketable product such as ‘Dried Isabgol seeds’ or ‘Frozen Isabgol seeds’ in wholesale or retail trade. Psyllium seeds (Isabgol) are traded as it is, after being harvested, in the same form (fresh form) without any further categorisation. Hence, seeds supplied in natural, unprocessed form must be treated as fresh.



- The Psyllium seeds (Isabgol) are agricultural produce obtained from the plant *Plantago ovata* and the seeds are cultivated by farmers as a seasonal agricultural crop and are harvested in seed form after maturity.
- The applicant proposes to purchase such Psyllium seeds (Isabgol) directly from farmers through APMC auctions without any processing, and further such seeds will be supplied to the processing units; that the applicant will be engaged in mere trading activity and will not undertake any activity that alters the form, character, composition or essential nature of the Psyllium seeds (Isabgol) at any stage.
- Psyllium (*Plantago ovata*) is cultivated by farmers following standard agricultural produce and after the crop matures, farmers remove the whole plant from the field and the harvested plants are subjected to threshing, whereby seeds are separated from the spikes, straw and dust; that threshing is an integral and unavoidable agricultural activity carried out to separate the seeds from the plant and does not amount to processing or manufacture as it is a part of harvesting process; that the output at this stage is raw Psyllium seeds (isabgol), retaining their original botanical and physical characteristics.
- After threshing, the psyllium seeds (isabgol) are packed in gunny bags in the same condition as harvested and transported by farmers to APMC mandis for sale through auction; that at the time of sale in APMC mandi, the psyllium seeds remain whole and intact, retain natural moisture content and are not subjected to drying, freezing, grading, roasting, polishing, crushing, or any chemical or mechanical treatment. Thus at the primary sale stage, the Psyllium seeds (isabgol) are unprocessed agricultural produce.
- The applicant proposes to purchase Psyllium seeds (isabgol) from farmers strictly through the APMC auction mechanism and the same will be procured in the same condition in which they are brought by farmers, without any intervention or alteration and after procurement, the applicant will store the psyllium seeds (isabgol) in dry and ventilated godowns to preserve their natural condition; that no artificial or intentional drying, no dehydration, no freezing and no processing of any



kind will be undertaken at any stage by the applicant; that the psyllium seeds (isabgol) shall remain in the same natural form so harvested by the farmers, without any change or alteration, from the stage of procurement up to their supply to the processing unit; that the applicant supplies psyllium seeds (isabgol) as raw material to isabgol processing units; that there is no proposal to undertake husk separation or any other processing activity; that processing will be carried out only by the processing units, where mechanical separation of the husk from the seed takes place resulting in Psyllium (isabgol) husk, which is a processed product; that the husk is a processed product, whereas the seeds remain agricultural raw material; that psyllium seeds (isabgol) shall be traded exclusively as agricultural produce and shall be supplied only as raw material to processing units for further processing, namely Psyllium (isabgol) husk; that the seeds in the form proposed to be supplied by the applicant, shall have no direct consumable or therapeutic use and shall be marketed or sold as a finished product.

➤ The whole process flow of trade of psyllium seeds (isabgol) in brief, is as under:

1. Cultivation by farmers: Psyllium is cultivated as a seasonal agricultural crop using standard farming practices i.e. seeds are sown, irrigated and grown naturally in open fields, crops mature in the field, generally during the months of March-April depending on climactic conditions.
2. Harvesting by farmers: After maturity, the entire plant is cut close to the ground using sickles or similar manual tools.
3. Threshing by farmers: Harvested plants are fed into a thresher machine where seeds are separated from spikes, straw and dust. Loose straw, chaff and visible dust are separated during threshing and no grading, polishing or chemical treatment is done & seeds are obtained.
4. Packing by farmers: Seeds obtained after threshing are directly collected and packed in jute bags or PP bags without any treatment.
5. Transportation to mandi by farmers: Packed bags are transported by tractors, carts or trucks to the nearest APMC mandi for sale.
6. Primary sale to APMC: Psyllium seeds (Isabgol) are sold through auction in APMC mandis and mandis only facilitates regulated sale and does not involve any processing.

7. Procurement by APMC agent: Traders procure Psyllium Seeds directly from farmers through APMC auctions in the same condition as brought by the farmers.
8. Storage at APMC: Seeds are stored in dry and ventilated godowns to prevent moisture damage. Manual removal of visible foreign matter such as straw or dust, if required is done and no mechanical clearing, grading, or polishing is undertaken.
9. Supply by APMC agent to processing unit: Seeds are supplied as received without drying, dehydration, freezing, grading, polishing, roasting, milling, crushing or any chemical treatment. The applicant supplies Psyllium seeds without undertaking husk separation & husk separation is done mechanically by the processing units.

- Psyllium seeds (Isabgol) are plants or parts of plants (including seeds) used primarily in pharmacy as the seeds constitute the source material for extraction of Psyllium husk which is a recognised pharmaceutical and nutraceutical ingredient. When supplied in fresh condition, they are exempted under Sr. No.87 of Notfn.No.10/2025-Central Tax (Rate) dated 17.09.2025.
- The term 'fresh' is not defined in GST law, however, fresh agricultural produce refers to goods supplied in the same state as harvested without undergoing any drying or freezing process. In present case, no artificial drying or freezing process is carried out. Natural low moisture content is an inherent characteristic of Psyllium seeds and cannot be equated with 'dried' goods.
- Process of drying is discussed in para 3.2. of Circular No.169/19/2021-GST dated 06.10.2021 as under: "Fresh fruit and nuts would thus cover fruit and nuts which are meant to be supplied in the state as plucked. They continue to be fresh even if chilled. However, fruit and nuts do not qualify as fresh, once frozen (cooked or otherwise), or intentionally dried to dehydrate including through sun drying, evaporation or freezing, for supply as dried fruits or nuts."



8. At the outset, we would like to state that the provisions of both the CGST Act and the GGST Act are the same, except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provisions under the GGST Act.

9. We have considered the submissions made by the applicant in their application for advance ruling as well as the submissions made both oral and written during the course of personal hearing. We have also considered the issue involved, the relevant facts & the applicant's submission/views in respect of question on which the advance ruling is sought.

10. The applicant has submitted that they propose to be engaged in trading business of Psyllium seeds, commonly known as Isabgol, to be purchased from farmers through auctions conducted by Agricultural Produce Market Committees (APMCs) in the State of Gujarat, proposes to supply such Psyllium seeds (Isabgol), without undertaking any processing or value addition to Isabgol processing units and the said activities are proposed to be carried out in the ordinary course of business; that they are also maintaining a warehouse at their place of business which is duly registered under the Goods and Services Tax Law bearing GSTIN 24BEGPP6511L2ZB with effect from 01.02.2023; that they hold a valid license as a "General Commission Agent" issued by the Agricultural Produce Market Committee, Sidhpur, License No.163.

11. The applicant has asked the following question before the Advance Ruling Authority:

(a) Whether Psyllium Seeds (Isabgol) supplied in their natural, raw and unprocessed form as procured through Agricultural Produce Market Committee (APMC) auctions directly from farmers, without undergoing any drying, freezing, crushing or other processing qualifies as "fresh" Isabgol seeds and are exempted under Entry 87 (HSN 1211) of Notification No.10/2025-Central Tax (Rate) dated 17.09.2025 as "Plants and parts of plants (including seeds and fruits) of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or "chilled"?

(b) Alternatively, whether Psyllium Seeds (Isabgol) as discussed above qualifies as "goods of seed quality" and are exempt from GST under Entry 77 (HSN 12) of Notification No.10/2025-Central Tax (Rate) dated 17.09.2025?"



12. Since the applicant is of the opinion that the product supplied by him falls under heading 1211 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), a reference will be required to be made to the Chapter Notes of Chapter 12, headings 1211 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as well as the HSN notes to heading 1211. The same are reproduced hereunder:

Chapter Notes to Chapter 12 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975):

CHAPTER 12 Oil seeds and oleaginous fruits, miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

1. Heading 1207 applies, inter alia, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 0801 or 0802 or to olives (Chapter 7 or Chapter 20).

2. Heading 1208 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 2304 to 2306.

3. For the purposes of heading 1209, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as —seeds of a kind used for sowing¹. Heading 1209 does not, however, apply to the following even if for sowing:

- (a) leguminous vegetables or sweet corn (Chapter 7);
- (b) spices or other products of Chapter 9;
- (c) cereals (Chapter 10); or
- (d) products of headings 1201 to 1207 or 1211.

4. Heading 1211 applies, inter alia, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood. Heading 1211 does not, however, apply to:

- (a) medicaments of Chapter 30;
- (b) perfumery, cosmetic or toilet preparations of Chapter 33; or
- (c) insecticides, fungicides, herbicides, disinfectants or similar products of heading 3808.

5. For the purposes of heading 1212, the term —seaweeds and other algae¹ does not include :

- (a) dead single-cell micro-organisms of heading 2102;
- (b) cultures of micro-organisms of heading 3002; or
- (c) fertilizers of heading 3101 or 3105.

SUB-HEADING NOTE : For the purposes of sub-heading 1205 10, the expression —low erucic acid rape or colza seeds¹ means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2% by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

Heading 1211 as per the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)

1211 PLANTS AND PARTS OF PLANTS(INCLUDING SEEDS AND FRUITS), OF A KIND USED PRIMARILY IN PERFUMERY, IN PHARMACY OR FOR INSECTICIDAL, FUNGICIDAL OR SIMILAR PURPOSE, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT CUT, CRUSHED OR POWDERED

1211 20 00 - Ginseng roots

1211 30 00 - Coca leaf

1211 40 00 - Poppy straw

1211 50 00 - Ephedra

1211 60 00 - Bark of African cherry (*Prunus africana*)

1211 90 - Other :

--- Seeds, Kernel, Aril, Fruit, Pericarp, Fruit rind, Endosperm, Mesocarp, Endocarp :

1211 90 11 ---- Ambrette seeds

1211 90 12 ---- Nuxvomica, dried ripe seeds



1211 90 13 ---- *Psyllium seed (isobgul)*

1211 90 14 ---- *Neem seed*

1211 90 15---- *Jojoba seed*

1211 90 16 ---- *Garcinia*

1211 90 19 ---- *Other*

--- *Leaves, Leafbud, Galls, flowers, Inflorescence, Spadix, Flower bud, Style and Stigma, Stamen and pods*

1211 90 21 ---- *Belladonna leaves*

1211 90 22 ---- *Senna leaves and pods*

1211 90 23 ---- *Neem leaves*

1211 90 24 ---- *Gymnema*

1211 90 25 ---- *Cubeb*

1211 90 26 ---- *Pyrethrum*

1211 90 29 ---- *Other*

--- *Bark, husk and rind*

1211 90 31 ----: *Cascara sagrada bark*

1211 90 32 ---- *Psyllium husk (isobgul husk)*

1211 90 33---- *Gamboge fruit rind*

1211 90 34 ---- *Ashoka (Saraca asoca.)*

1211 90 35 ---- *Arjuna (Terminalia arjuna)*

1211 90 39---- *Other*

--- *Roots, Root stalk, Bulb, Corn, Tuber, Stolon and rhizome:*

1211 90 41 ---- *Belladonna roots*

1211 90 42 ---- *Galangal rhizomes and roots*

1211 90 43 ---- *Ipecac dried rhizome and roots*

1211 90 44 ---- *Serpentina roots (rowwalfia serpentina and other species of rowwalfias)*

1211 90 45 ---- *Zedovary roots*

1211 90 46 ---- *Kuth root*

1211 90 47 ---- *Sarasaparilla roots*

1211 90 48 ---- *Sweet flag rhizomes*

1211 90 49 ---- *Other*

--- *Whole Plant, Aerial Part, Stem, Shoot and Wood*

1211 90 51 ---- *Sandalwood chips and dust*

1211 90 52 ---- *Vinca rosea herbs*

1211 90 53 ---- *Mint*

1211 90 54---- *Agarwood*

1211 90 55 ---- *Chirata*

1211 90 56 ---- *Basil, hyssop, rosemary, sage and savory*

1211 90 57 ---- *Ashwagandha (Withania somnifera)*

1211 90 58--- *Giloy (Tinospora cordifolia)*

1211 90 59 ---- *Other*

12119090 -----*Other*

HSN Notes to Heading 1211

12.11 - Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.

1211.20 - *Ginseng roots*

1211.30 - *Coca leaf*

1211.40 - *Poppy straw*

1211.50 - *Ephedra*

1211.90 - *Other*

This heading covers vegetable products of a kind used primarily in perfumery, in pharmacy or medicine, or for insecticidal, fungicidal, parasiticidal or similar purposes. They may be in the form of whole plants, mosses or lichens, or of parts (such as wood, bark, roots, stems, leaves, flowers, petals, fruits and seeds (other than oleaginous fruits and oil seeds classified in headings 12.01 to 12.07)), or in the form of waste resulting, in the main, from mechanical treatment. They remain in the heading whether fresh, chilled, frozen or dried, whole, cut, crushed, ground or powdered or (where appropriate) grated or hulled. Products of this heading impregnated with alcohol remain classified here.

Plants and parts (including seeds and fruits) of trees, bushes, shrubs or other plants are classified here if of a kind used directly for the purposes specified above or if used for the production of extracts, alkaloids or essential



oils suitable for those purposes. On the other hand, the heading excludes seeds and fruits of a kind used for the extraction of fixed oils; these fall in headings 12.01 to 12.07 even if the oils are to be used for the purposes mentioned in this heading.

It should also be noted that vegetable products more specifically described in other headings of the nomenclature are excluded from this heading, even if they are suitable for use in perfumery, pharmacy, etc., e.g. : citrus fruit peel (heading 08.14); vanilla, cloves, aniseed, badian and other products of Chapter 9; hop cones (heading 12.10); chicory roots of heading 12.12; natural gums, resins, gum-resins and oleoresins (heading 13.01).

Live chicory plants and roots and other live seedling plants, bulbs, rhizomes, etc., clearly intended for planting, and flowers, foliage, etc., for ornamental purposes, fall in Chapter 6.

It should be noted that woods of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes are classified in this heading only if in chips, in shavings or in crushed, ground or powdered fruits. In other forms, such wood is excluded (Chapter 44).

Certain plants or parts of plants (including seeds or fruits) of this heading may be put up (e.g., in sachets) for making herbal infusions or herbal "teas". Such products consisting of plants or parts of plants (including seeds or fruits) of a single species (e.g., peppermint "tea") remain classified in this heading.

However, the heading excludes such products consisting of plants or parts of plants (including seeds or fruits) of different species (whether or not incorporating plants or plant parts of other headings) or consisting of plants or parts of plants of a single or of different species mixed with other substances, such as one or more plant extracts (heading 21.06).

It should also be noted that the following products fall in headings 30.03, 30.04, 33.03 to 33.07 or 38.08, as the case may be :

(a) Products of this heading, unmixed, but put up in measured doses or in forms or packings for retail sale, whether for therapeutic or prophylactic purposes, or put up for retail sale as perfumery products or as insecticidal, fungicidal or similar products.

(b) Products which have been mixed for use for the purposes described in (a) above.

However, the classification of vegetable products in this heading, by virtue of their being used primarily in pharmacy, does not necessarily imply that they may be regarded as medicaments of heading 30.03 or 30.04 when they are mixed, or unmixed but put up in measured doses or in forms or packings for retail sale. While the term "medicaments" within the meaning of heading 30.03 or 30.04 refers only to products which have therapeutic or prophylactic uses, the broader term "pharmacy" has reference both to medicaments and to products having no therapeutic or prophylactic uses (e.g., tonic beverages, fortified foods, blood-grouping reagents).

The heading also excludes the following products of a kind used either directly for flavouring beverages or for preparing extracts for the manufacture of beverages :

(a) mixtures consisting of different species of plants or parts of plants of this heading (heading 21.06);

(b) mixtures of plants or parts of plants of this heading with vegetable products falling in other Chapters (e.g., Chapters 7, 9, 11) (Chapter 9 or heading 21.06).

The following products are included in the heading :

Aconite (*Aconitum napellus*) : roots and leaves.

Ambrette (musk) (*Ilbiscus abelmoscws*) : seeds.

Angelica (*Archangelica officina/is*) : roots and seeds.

Angostura (*Galipea officina/is*) : bark.

Araroba (*Andira araroba*) : powder.

Arnica (*Amica montana*) : roots, stems, leaves and flowers.

Basil (*Ocimum basilicum*) : flowers and leaves.

Bearberry (*Uva ursi*) : leaves.

Belladonna (*Atropa belladonna*) : herbs, roots, berries, leaves and flowers.

Boldo (*Peumus boldus*) : leaves.

Borage (*Borago officina/is*) : stems and flowers.

Bt-yony (*BIyonia dioica*) : roots.

Buchu (*Barosma betulina*, *Barosma serratifolia* and *Barosma crenulata*) : leaves.

Buckbean (*Menyanthes trifoliata*) : leaves.

Burdock (*Arctium lappa*) : Seeds and dried roots.

Calabar (*Physostigma venenosum*) : beans.

Calamus (*Acarus calamus*) : roots.

Calumba (*Jateorhiza palmata*) : roots.

Cannabis (*Cannabis sativa*) : herbs.

Cascara sagrada (*Rhamnus purshiana*) : bark.

Cascarilla (*Croton eluteria*) : bark.

Cassia (*Cassia fistula*) : pods and unpurified pulp. (Purified cassia pulp (aqueous extract) is classified in heading 13.02.)

Centauria (*Elythraea centaurium*) : herbs.



Cevadilla (Sabadilla) (Schoenocaulon officina/e): seeds.
Chamomile (Matricaria chamomilla, Anthemis nobilis): flowers.
Chenopodium: seeds.
Cherry: stalks.
Cherry laurel (Prunus laurocerasus): berries.
Cinchona: bark.
Clove (Caryophyllus aromaticus): bark and leaves.
Coca (Elythroxyton coca and Elythroxyton truxi/lense): leaves.
Cocculus indicus (Indian berry) (Anamirta paniculata): fruit.
Cocillana (Gum-rea rusbyi): bark.
Colchicum (Colchicum autumnale): corms and seeds.
Colocynth (Citrullus colocynthis): fruit.
Comfrey (Symphytum officina/e): roots.
Condurango (Marsdenia condurango): bark.
Couchgrass (Triticum) (Agropyrum repens): roots.
Cube (barbasco or timbo) (Lonchocarpus nicot): bark and roots.
Cubeb (Cubeba officina/is Miquel or Piper cubeba): powder.
Damiana (Turnera diffusa): leaves.
Dandelion (Taraxacum officina/e): roots.
Datura metel: leaves and seeds.
Derris (or tuba) (Derris elliptica and Derris trifoliata): roots.
Digitalis (Digitalis purpurea): leaves and seeds.
Elder (Sambucus nigra): flowers and bark.
Ephedra (Mahuang): stems and branches.
Ergot of rye.
Eucalyptus (Eucalyptus globulus): leaves.
Frangula: bark.
Fumitory (Fumaria officina/is): leaves and flowers.
Galangal (Alpinia officinarum): rhizomes.
Gentian (Gentiana lutea): roots.
Ginseng (Panax quinquefolium and Panax ginseng): roots.
Golden seal (Hydrastis) (Hydrastis canadensis): roots.
Guaiacum (Guaiacum officinale and Guaiacum sanctum): wood.
Hamamelis (witch hazel) (Hamamelis virginiana): bark and leaves.
Hellebore (Veratrum album and Veratrum viride): roots.
Henbane (Hyoscyamus) (Hyoscyamus niger): roots, seeds and leaves.
Horehound (Marrubium vulgare): herbs and stems.
Hyssop (Hyssopus officina/is): flowers and leaves.
Ipecacuanha (Cephaelis ipecacuanha): roots.
Ipomoea (Ipomoea orizabensis): roots.
Jaborandi (Pilocarpus jaborandi and Pilocarpus microphyllus): leaves.
Jalap (Ipomoea purga): roots.
Lavender (Lavandula vera): flowers and herbs.
Leptandra (Veronica virginica): roots.
Linaloe (Bursera delpechiana): wood.
Linden (Tilia europaea): flowers and leaves.
Liquorice (Glycyrrhiza glabra): roots.
Lobelia (Lobelia inflata): herbs and flowers.
Long pepper (Piper longum): roots and underground stems.
Male fern (Dryopteris filix-mas): root.
Mallow (Malva silvestris and Malva rotundifolia): leaves and flowers.
Mandrake: roots or rhizomes.
Marjoram (see "Wild marjoram" below).
Marshmallow (Althaea officinalis): flowers, leaves and roots.
Melissa (Melissa officina/is): leaves, flowers and tops.
Mint (all species).
Mousse de chene (oak moss) (Everniafwiitracea) (a lichen).
Mugwort (Artemisia vulgaris): roots.
Nux vomica (Stramonium nux-vomica): seeds.
Orange tree (Citrus aurantium): leaves and flowers.
Orris (Iris germanica, Iris pallida and Iris fiorentina): roots.
Pansy: flowers.
Patchouli (Pogostemon patchouli): leaves.
Peppermint (see mint).
Pine: buds.
Plantago psyllium : herbs and seeds.
Podophyllum (Podophyllum peltatum): roots or rhizomes.
Poppy (Papaver somniferum): heads (unripe, dried).
Pulsatilla (Anemone pulsatilla): herbs.
Pyrethrum (Chrysanthemum cinerariaefolium): leaves, stems and flowers.
Pyrethrum (Anacyclus pyrethrum): roots.



Quassia (Quassia amara and Picraena excel sa) : wood and bark.
Quince : seeds.
Rhatany (Krameria triandra) : roots.
Rhubarb (Rheum officina/e): roots. (
Rose : flowers.
Rosemary (Rosmarilws officina/is) : herbs, flowers and leaves.
Rue (Rut a graveolens) : leaves.
Sage (Salvia officina/is) : leaves and flowers.
St. Ignatius beans (Stlychnos ignatii).
Sandalwood : chips (white and yellow).
Sarsaparilla (Smilax) : roots.
Sassafras (Sassafras officina/is) : bark, roots and wood.
Scammony (Convolvulus scammonia): roots.
Senega (Polygala senega) :roots.
Senna (Cassia acutifo/ia and Cassia angustifolia): pods and leaves.
Slippery elm (Ulmus fi!lva) : bark.
Solanum nigrum.
Squill (Urginea maritima, Urginea scilla): bulbs.
Stramonium (Datura stramonium) : leaves and tops.
Strophanthus (Strophanthus kombe) : seeds.
Tansy (Tanacetum vulgare) : roots, leaves and seeds.
Tonka (tonquin) (Dipterix odorata) : beans.
Valerian (Valeriano officina/is): roots.
Verbascum (mullein) (Verbascum thapsus and Verbascum phlomoides): leaves and flowers.
Verbena : leaves and tops.
Veronica (Veronica officina/is): leaves.
Viburnum (Vibumum prunifo/ium): root bark.
Violets (Viola odorata): roots and dried flowers.
Walnut: leaves.
Wild marjoram (Origanum vulgare); sweet marjoram (Majorana hortensis or Origanum majorana) is excluded (Chapter 7).
Woodruff (Asperula odorata) : herbs.
Wormseed (Artemisia cina): flowers.
Wormwood (Artemisia absinthium): leaves and flowers.
Yohimba (Col)lwnthejohimbe): bark.

The botanical names in the list above (which is not exhaustive) are given to assist in the identification of the plants. Mention of the botanical name of a particular species does not necessarily indicate that other species of the same plant family are not classified in the heading.

Certain products of this heading, which are regarded as narcotic drugs under international instruments, are indicated in the list which appears at the end of Chapter 29.

13. We have gone through the Chapter Notes of Chapter 12, products/articles mentioned under tariff heading 1211 as well as the HSN Notes to heading 1211. We find that the product "Psyllium seeds" appears at sub-heading 1211 9013. The name against the sub-heading is mentioned as Psyllium seed(Isobgul). Further, the name *Plantago psyllium* : herbs and seeds also finds mention under the HSN notes of heading 1211. We therefore find that Psyllium seeds are correctly classifiable under Sub-heading 1211 9013 of the First Schedule to the Customs Tariff Act, 1975(51 of 1975).

14. The applicant has submitted that there are three entries relevant for the present application which are as under:

1. As per Notification No.10/2025-Central Tax (Rate) dated 17.09.2025, Entry No.87 (covering HSN 1211) which reads as 'Plants and parts of plants (Including seeds and fruits), of a kind used primarily in perfumery,

in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled, exempts the product from GST.

2. As per Notification No.10/2025-Central Tax (Rate) dated 17.09.2025, Entry No.77 (covering HSN 12) reads as 'All goods of seed quality' exempts the product from GST.
3. As per Notification No.09/2025-Central Tax (Rate) dated 17.09.2025, Entry No.71 (covering HSN 1211) reads as 'Plants and parts of plants (Including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, frozen or dried, whether or not cut, crushed or powdered.' GST rate here is 5%.

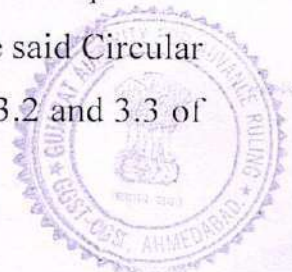
15. We find that the applicant has detailed the entire process followed for obtaining Psyllium seeds in their submission starting with: (i) cultivation by farmers followed by (ii) harvesting of the plants, (iii) threshing of the plants in a thresher through which psyllium seeds are obtained, (iv) collecting and packing of seeds by farmers in PP bags, (v) transport of seeds to APMC mandis through tractors, carts or trucks, (vi) primary sale to APMC through auction in APMC mandis, (vii) procurement of psyllium seeds by APMC agent from farmers through APMC auctions in the same condition as brought by farmers, (viii) Storage of seeds in dry and ventilated godowns to prevent moisture damage where manual removal of visible foreign matter such as straw or dust, if required is done and no mechanical clearing, grading, or polishing is undertaken.(ix) Supply of seeds as received without drying, dehydration, freezing, grading, polishing, roasting, milling, crushing or any chemical treatment to the processing units. Husk separation from psyllium seeds is done mechanically by the processing units.

16. The applicant has further submitted that the Psyllium seeds (isabgol) from farmers will be obtained strictly through the APMC auction mechanism and will be procured in the same condition in which they are brought by farmers, without any intervention or alteration and after procurement, the applicant will store the psyllium seeds (isabgol) in dry and ventilated godowns to preserve their natural condition; that no artificial or intentional drying, no dehydration, no freezing and no processing of any kind will be undertaken at any stage by the applicant; that the psyllium seeds (isabgol) shall remain in the same natural form so harvested by the farmers, without any change or alteration, from the stage of procurement up to their supply to the processing unit; that processing of husk from the seeds will be carried out only by

the processing units, where mechanical separation of the husk from the seed takes place resulting in Psyllium (isabgol) husk, which is a processed product; that the husk is a processed product, whereas the seeds remain agricultural raw material; that psyllium seeds (isabgol) shall be traded exclusively as agricultural produce and shall be supplied only as raw material to processing units for further processing; that the seeds in the form proposed to be supplied by the applicant, shall have no direct consumable or therapeutic use and shall be marketed or sold as a finished product. The applicant has also submitted that Psyllium seeds (Isabgol) are plants or parts of plants (including seeds) used primarily in pharmacy as the seeds, constitute the source material for extraction of Psyllium husk which is a recognised pharmaceutical and nutraceutical ingredient; that the term 'fresh' is not defined in GST law, however, fresh agricultural produce refers to goods supplied in the same state as harvested without undergoing any drying or freezing process and in the present case, no artificial drying or freezing process is carried out. Natural low moisture content is an inherent characteristic of Psyllium seeds and cannot be equated with 'dried' goods.

17. The applicant has also made a reference to FAQ F.No.332/2/2017-TRU dated December, 2017, wherein it is mentioned that Isabgol seeds are classifiable under heading 1211, fresh Isabgol seeds attract NIL rate of GST, dried Isabgol seeds attract 5% GST & Isabgol husk falls under heading 1211 attract GST rate of 5%. The applicant has also referred to Circular No.163/19/2021-GST dated 06.10.2021 wherein clarification regarding GST rates and classification(goods) (based on the recommendation of the GST Council in its 45th meeting held on 17.09.2021 at Lucknow) has been provided. The representatives of the applicant have submitted a copy of the said circular during the course of personal hearing. They have also referred to para 3.2 of the said Circular stating that the process of drying is discussed in para 3.2. of Circular No.169/19/2021-GST dated 06.10.2021.

18. Since the rate of GST and the Notifications applicable to the Psyllium seeds supplied by the applicant is mainly based on whether the product is fresh OR chilled OR frozen OR dried, we find it prudent to refer to Circular No.169/19/2021-GST dated 06.10.2021 wherein it has been discussed threadbare as to what a fresh product OR dried product OR frozen product means. We find that para-3 of the said Circular covers "applicability of GST on fresh and dried fruits and nuts. Para 3.2 and 3.3 of the said Circular reads as under:

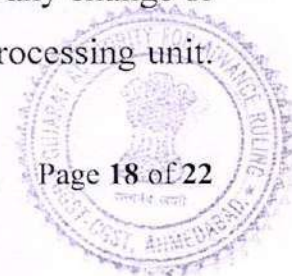


“3.2 At present, fresh nuts (almond, walnut, hazelnut, pistachio etc) falling under heading 0801 and 0802 are exempt from GST, while dried nuts under these headings attract GST at the rate of 5%/ 12%. The general Explanatory Notes to chapter 08 mentions that this chapter covers fruit, nuts intended for human consumption. They may be fresh (including chilled), frozen (whether or not previously cooked by steaming or boiling in water or containing added sweetening matter) or dried (including dehydrated, evaporated or freeze-dried). Thus, HS chapter differentiates between fresh, frozen and dried fruits and nuts. Fresh fruit and nuts would thus cover fruit and nuts which are meant to be supplied in the state as plucked. They continue to be fresh even if chilled. However, fruit and nuts do not qualify as fresh, once frozen (cooked or otherwise), or intentionally dried to dehydrate including through sun drying, evaporation or freezing, for supply as dried fruits or nuts. It may be noted that in terms of note 3 to Chapter 8, dried fruits, even if partially re-hydrated, or subject to preservation say by moderate heat treatment, retain the character of dried fruits or dried nuts.

3.3. Therefore, exemption from GST to fresh fruits and nuts covers only such products which are not frozen or dried in any manner as stated above or otherwise processed. Supply of dried fruits and nuts, falling under heading 0801 and 0802 attract GST at the rate of 5%/12% as specified in the respective rate Schedules.

19. We find that the above para refers to fresh nuts falling under headings 0801 and 0802 and explains that **fresh fruit and nuts** would cover fruit and nuts which are meant to be supplied in the state as plucked and would continue to be fresh even if chilled. It is further mentioned therein that fruit and nuts do not qualify as fresh, once frozen (cooked or otherwise), or intentionally dried to dehydrate including through sun drying, evaporation or freezing, for supply as dried fruits or nuts. It is further mentioned therein that exemption from GST to fresh fruits and nuts covers only such products which are not frozen or dried in any manner as stated above or otherwise processed. Supply of dried fruits and nuts, falling under heading 0801 and 0802 attract GST at the rate of 5%/12% as specified in the respective rate Schedules. Since the rate of GST and the Notification in which the Psyllium seeds supplied by the applicant is mainly based on whether the product is fresh OR chilled OR frozen OR dried, we find that the aforementioned analogy would be applicable in toto in the present case.

20. From the submission of the applicant, we find that the Psyllium seeds (isabgol) to be obtained by them from farmers through the APMC auction mechanism will be procured in the same condition in which they are brought by farmers, without any intervention or alteration and after procurement, will be stored in dry and ventilated godowns to preserve their natural condition and that no artificial or intentional drying, no dehydration, no freezing and no processing of any kind will be undertaken at any stage by the applicant i.e. the psyllium seeds (isabgol) shall remain in the same natural form so harvested by the farmers, without any change or alteration, from the stage of procurement up to their supply to the processing unit.



The applicant has also submitted that in established agricultural and commercial practice, there is no marketable product such as 'Dried Isabgol seeds' or 'Frozen Isabgol seeds' in wholesale or retail trade, that Psyllium seeds (Isabgol) are traded as it is, after being harvested, in the same form (fresh form) without any further categorisation. Hence, seeds supplied in natural, unprocessed form must be treated as fresh.

21. Since the product namely Psyllium seeds is an agricultural produce and the applicant is firmly of the view that their product is 'Fresh', it becomes pertinent to ascertain the meaning of 'fresh agricultural produce' in common parlance. In common parlance, 'fresh agricultural produce' refers to raw, unprocessed food items derived from farming, primarily including fresh fruits, vegetables, and root crops that have not been dried, frozen, or heavily processed. As per Oxford Learner's dictionary, 'fresh produce' refers to farm-grown food items that are recently picked or produced and have not been preserved, such as through freezing or canning. Thus, looking to the detailed submission given by the applicant, the meanings of 'fresh agricultural produce/fresh produce' as discussed above and by applying the analogy detailed in para 3.2 of Circular No. 169/19/2021-GST dated 06.10.2021 (as explained in paras-16 & 17 above) to the present case, we find that the psyllium seeds to be obtained by the applicant through APMC auction mechanism (on which no artificial or intentional drying, no dehydration, no freezing and no processing of any kind is undertaken at any stage by the applicant) which is later on supplied to the processing units, can be considered as '**fresh**'.

22. Now, since the applicant wants to know whether the Psyllium seeds are exempted or taxable, we will be required to refer to Notification No.09/2025-Central Tax (Rate) dated 17.09.2025 as well as Notification No.10/2025-Central Tax (Rate) dated 17.09.2025 to ascertain the aspect of GST liability. Notification No.09/2025-Central Tax (Rate) dated 17.09.2025 reads as under:

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
NOTIFICATION NO 9/2025-Central Tax (Rate)

New Delhi, the 17th September, 2025

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue). No.

01/2017-Central Tax (Rate), dated the 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 673(E), dated the 28th June, 2017, except as respects things done or omitted to be done before such supersession, the Central Government, on the recommendations of the Council, hereby notifies the rate of central tax of-

- (i) 2.5 per cent. in respect of goods specified in Schedule I;
- (ii) 9 per cent. in respect of goods specified in Schedule II;
- (iii) 20 per cent. in respect of goods specified in Schedule III;
- (iv) 1.5 per cent. in respect of goods specified in Schedule IV;
- (v) 0.125 per cent. in respect of goods specified in Schedule V;
- (vi) 0.75 per cent. in respect of goods specified in Schedule VI, and
- (vii) 14 per cent. in respect of goods specified in Schedule VII,

appended to this notification (hereinafter referred to as the said Schedules), that shall be levied on intra-State supplies of goods, the description of which is specified in the corresponding entry in column (3) of the said Schedules, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedules.

Schedule I – 2.5%

S. No.	Chapter/Heading/Subheading/ Tariff item	Description of goods
(1)	(2)	(3)
71	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, frozen or dried, whether or not cut, crushed or powdered.

23. On going through the aforementioned Notification, we find that there is only one entry in the said Notification i.e. Entry No.71 falling under Schedule I of Notification No.09/2025-Central Tax (Rate) covering heading 1211 which reads as “Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, frozen or dried, whether or not cut, crushed or powdered,” wherein GST rate is 5% (2.5% CGST + 2.5% SGST). However, although Psyllium seeds are parts of plants (seeds) of a kind used in pharmacy i.e. manufacture of isabgol, the same is **not frozen OR dried**, hence the same will not be covered under the ambit of Entry No.71 of the Schedule-I of Notification No.09/2025- Central Tax (Rate) dated 17.09.2025.

24. Next, we need to refer to Notification No.10/2025-Central Tax (Rate) dated 17.09.2025 which reads as under:

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)



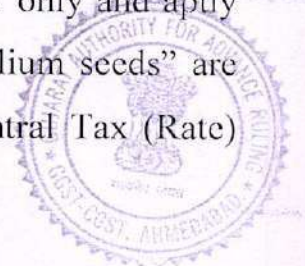
NOTIFICATION No. 10/2025-Central Tax (Rate)
New Delhi, the 17th September, 2025

G.S.R...-(E). - In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 02/2017-Central Tax (Rate), dated the 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 674(E), dated the 28th June, 2017, except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods, the description of which is specified in column (3) of the Schedule appended to this notification, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, from the whole of the central tax leviable thereon under section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017).

SCHEDULE

S. No.	Chapter/Heading/Subheading/ Tariff item	Description of goods
(1)	(2)	(3)
77	12	All goods of seed quality
87	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled

25. We find that the aforementioned Notification covers a comprehensive list of products/items which are exempt from GST. On going through the aforementioned Notification, we find that there are two entries i.e. Entry No.77 which reads as “*All goods of seed quality*” covering Chapter 12 and the other is Entry No.87 covering heading 1211 and reads as “*Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled*”. As discussed earlier, the product ‘Psyllium seeds’ is part of plant (seed) and is used in pharmacy for the production of ‘Isabgol’. Moreover, the said seeds are also ‘**fresh**’ as discussed in paras supra. Further, Entry No.77 is a general entry covering all goods of seed quality of Chapter 12 whereas Entry No.87 is a specific entry covering products of heading 1211 only and aptly covers ‘Psyllium seeds’. Hence, we find and conclude that “Psyllium seeds” are aptly covered under Entry No.87 of Notification No.10/2025-Central Tax (Rate) dated 17.09.2025 and are liable to NIL GST.



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

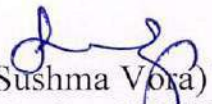
RULING

Q.1. Whether Psyllium Seeds (Isabgol) supplied in their natural, raw and unprocessed form as procured through Agricultural Produce Market Committee (APMC) auctions directly from farmers, without undergoing any drying, freezing, crushing or other processing qualifies as "fresh" Isabgol seeds and are exempted under Entry 87 (HSN 1211) of Notification No.10/2025-Central Tax (Rate) dated 17.09.2025 as "Plants and parts of plants (including seeds and fruits) of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or "chilled"?"


A.1. Yes. Psyllium Seeds (Isabgol) supplied in their natural, raw and unprocessed form as procured through Agricultural Produce Market Committee (APMC) auctions directly from farmers, without undergoing any drying, freezing, crushing or other processing qualifies as "fresh" Isabgol seeds and are exempted under Entry 87 (HSN 1211) of Notification No.10/2025-Central Tax (Rate) dated 17.09.2025 as "Plants and parts of plants (including seeds and fruits) of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or "chilled."

Q.2. Alternatively, whether Psyllium Seeds (Isabgol) as discussed above qualifies as "goods of seed quality" and are exempt from GST under Entry 77 (HSN 12) of Notification No.10/2025-Central Tax (Rate) dated 17.09.2025?"

A.2. No, in view of answer to Question 1.


(Sushma Vora)
Member (SGST)




(Vishal Malani)
Member (CGST)

Place: Ahmedabad
Date: 29/05/2026