

**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/20/2021  
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2021/AR/01)  
Date: 30.06.2021

Name and address of the applicant	:	M/s. Vadilal Industries Ltd. Vadilal House, 53, Shrimali Society, Nr. Navrangpura Police Station, Navrangpura, Ahmedabad-380009
GSTIN of the applicant	:	24AAACV4887F1Z6
Date of application	:	02.02.2021
Clause(s) of Section 97(2) of CGST/ GGST Act, 2017, under which the question(s) raised.	:	(a) classification of any goods or services or both.  (b) applicability of a notification issued under the provisions of this Act.
Date of Personal Hearing	:	15.06.2021(Through online Hearing)
Present for the applicant	:	Shri Amal Dave, Advocate.

#### **A. BRIEF FACTS**

The applicant M/s. Vadilal Industries Ltd submitted that they are producing Paratha, which is a flat and thick piece of unleavened bread eaten like a Roti or Chapati; that various varieties of Paratha are produced and sold by them but the principal ingredient in all the varieties of Paratha is whole wheat flour.

**2.** The applicant has provided the ingredients of paratha and the cooking methods as follows:

- (i) They are currently producing eight varieties of Paratha which are Malabar Paratha, Mixed vegetable Paratha, Onion Paratha, Methi Paratha, Alu Paratha, Laccha Paratha, Mooli Paratha and Plain Paratha. The principal ingredient of all the varieties of Paratha is wheat flour. Wheat flour constitutes 62% in Malabar Paratha, 36% in Mixed Vegetable Paratha, 40% in Onion Paratha, 62% in Plain Paratha, 39% in Mooli Paratha, 62% in Laccha Paratha and 37% in Aloo Paratha. The other ingredients are water, edible vegetable oil, salt, antioxidant etc. The details of ingredients of each of the varieties of Paratha are disclosed on the packings of the products in accordance with the statutory requirements of Prevention of Food Adulteration Act, and such other statutes.
- (ii) Parathas supplied and sold by them in packed condition are to be placed directly on pre-heated flat pan or griddle for being heated on a medium flame for about 3-4 minutes and during this period, paratha is to be flipped after every 30 seconds. The cooking instructions are also printed on the packing of the product. For ready reference, packing of each of the varieties of Paratha are submitted in Annexure-I to the application.

- (iii) It is noteworthy that the method of cooking is common for all the varieties of Paratha, and also that the principal ingredients for all varieties is whole wheat flour and the other ingredients like Alu, vegetables, Mooli, Onion, Methi etc. are added only for the purpose of taste and flavour, but otherwise the essential character of all the varieties of the product as 'Paratha' is common and uniform. Therefore, all the varieties of Paratha are basically 'Paratha' and therefore the product is to be treated as Paratha for the purpose of the present application and the questions for advance ruling in this application.

**3.** The applicant has submitted that paratha is consumed by the people at large with vegetables, pickles and also with chicken and meat; that in Indian subcontinent, paratha is commonly and ordinarily eaten in households with curries, the way chapatti or fulka or rotla are consumed with vegetables, pickles, meat etc. and depending upon the region and the State, the people use chapatti or fulka or rotla or paratha or any such bread; that the manner and method of consumption of all such unleavened flat bread are same and similar; that, undoubtedly, chapatti, roti fulka and paratha share a close resemblance to one another as not only the method of preparation or cooking, but even the manner of use and consumption are same and similar for all such products.

**4.** The applicant has further submitted that the word 'Paratha' is not defined under the GST; that it is a common eatable used all throughout the country and also in some foreign countries and therefore the dictionary meaning and the common parlance understanding of the product would be relevant for considering the nature of the product and its classification under GST Tariff. Definition/meaning of 'Paratha' as per various dictionaries is as follows:

- (i) In New Oxford Dictionary of English edited by Judy Pearsall and published by Oxford University Press, 'Paratha' is explained as 'A flat, thick piece of unleavened bread fried on a griddle-origin from Hindi Paratha'.
- (ii) In New Oxford Advanced Learners' Dictionary edited by Sally Wehmeier and published by Oxford University Press, 'Paratha' is explained as "A type of South Asian bread made without yeast, usually fried on a griddle."
- (iii) In Merriam Webster Dictionary, Paratha is described as 'An unleavened Indian wheat bread that is usually fried on a griddle.'
- (iv) In Wikipedia, the following information is available about Paratha:
  - a. "A Parotta/Kerala porotta/Malabar porotta is layered flatbread, originating from the Indian subcontinent, made from maida flour, popular in Southern India. It is originated in Kerala and especially in the Malabar region of Kerala. It is a common street food in southern India, especially in Kerala and Tamil Nadu. It is also available in other South Indian States like Karnataka, Maharashtra and the countries of United Arab Emirates, Sri Lanka etc. There are different types of porotta including coin porotta, Malabari porotta, berotta etc."
  - b. "A paratha is a flatbread native to the Indian subcontinent, prevalent throughout the modern-day nations of India, Sri Lanka, Pakistan, Nepal, Bangladesh, Maldives and Myanmar, where wheat is the traditional staple. Paratha is an amalgamation of the words parat and atta, which literally means layers of cooked dough."

- (v) Kerala paratha are popularly pronounced as 'parotta' and Laccha paratha-tandoori(Punjabi in origin) is round in shape with multiple layers and traditionally prepared in a tandoor. Thus, Paratha, also known by different nomenclature like Parotta and Parantha, is basically a flat bread made from wheat flour(or maida) not containing any leaven i.e. a substance added to dough to make it ferment and rise. Such substances like yeast are not added to this Indian bread, though ingredients like potato, onion, vegetables etc. may be added for taste and flavour.

**5.** The applicant has submitted that Chapter 19 covers 'Preparations of cereals, flour, starch or milk, pastrycooks' products'. Though the broad heading of a Chapter is not a determining factor for classification, it is clear from the general description of Chapter 19 that preparations of flour are covered thereunder; that Heading 1905 covers various eatables including 'bread' under HSN code 1905 and various explanatory notes are given about the scope and coverage of this classification code; that it is clarified specifically under HSN explanatory notes that heading includes 'Unleavened bread'; that it is also clarified under part(A) of Explanatory notes that the most common ingredients of the products were cereal flours, leavens and salt, but they may also contain other ingredients; that in this context, unleavened bread are specifically referred to under Part(A) of the explanatory notes; that under Part(B) of the explanatory notes also, it is clarified that this heading covers a number of products made from flour; that it prima facie appears that Heading 1905 is a specific heading for products made from flour and unleavened bread are specifically covered under HSN Code 1905.

**6.** The applicant has further submitted that roti, chapatti and its variants are covered under Sl.No.99A of Notification No.01/2017-CT as amended by Notification No.34/2017-Rate; that under column(2) of Schedule-I to the above notification, the heading/subheading/Tariff item shown are 1905 or 2106; that the products under column(3) are classified as 'Khakhra, plain chapatti or roti.'; that chapatti and roti are described as under in Mariam Webster Dictionary:

Chapati: a round flat unleavened bread of India i.e. usually made of whole wheat flour and cooked on a griddle. Chapati is also called fulka.

Roti: a roti is generally made out of refined flour and is cooked in tandoor. This Roti maybe called tandoori roti.

**7.** The applicant has submitted that chapati is thus a flat unleavened bread of Indian origin and so is paratha; that both chapatti and paratha are cooked on a griddle; that the method of cooking and also the way of consumption by people at large are similar and common for both the products namely chapatti and parotta; that unleavened bread merits classification under HSN Code 1905 which is specifically explained under Part(A) of the explanatory notes under HSN code 1905; that it is a settled legal position that HSN Explanatory notes are fully applicable for classification of products under the Indian Tariff if the Indian Tariff heading is pari-materia the corresponding heading of HSN. Admittedly, HSN Code 1905 is para-materia heading/Tariff item 1905 of GST Tariff; that, therefore, unleavened breads like chapatti and paratha fall for classification under HSN Code 1905 and consequently under Tariff item No.1905 of GST Tariff.

**8.** The applicant has submitted that a reference may also be made to Rule 3(b) of the Rules for interpretation of the Tariff; that for mixture and composite goods consisting of different materials, it is laid down by virtue of Rule 3(b) that mixtures and composite goods consisting of different materials shall be classified as if they consisted of the material or component which gives them their essential character; that this rule is colloquially called 'predominance test of classification'; that the ingredient or material that predominates in terms of

quantum or value or the like essentiality is the material or the ingredient that gives the essential character to mixtures or composite goods consisting of different materials; that in all the varieties of Paratha in question, the predominant material is wheat flour, and it is wheat flour that gives the essential character of Paratha because the product could be cooked and consumed only because of wheat flour, and without wheat flour, no product like 'Paratha' could ever come into existence; Plain Paratha or Lachha Paratha or Malabar Paratha are products not containing any additional ingredients like onion or alu or vegetables; that mixed vegetable paratha, onion paratha, alu paratha, methi paratha etc. are also paratha, and the ingredients like vegetables are mixed only for taste and flavour; that by adding such ingredients, the nature of the food product does not change at all, and the product is still paratha only; that in common parlance also, such products are known, called, bought, sold and consumed as paratha and therefore such varieties of paratha are also basically a flat unleavened bread fried on a griddle, and hence merit classification under Heading 1905 of the Tariff.

**9.** The applicant has further submitted that the method of preparation and cooking as well as the manner of consumption are same and similar in respect of roti, chapatti, fulka, rotla and paratha; that however, roti and chapatti are classified under Heading 1905 of the Tariff because they are accepted to be flat unleavened bread of flour as specified under HSN Code 1905; that therefore paratha being a product having a close resemblance to roti and chapatti would also merit classification under HSN code 1905 as unleavened flat bread and consequently under Sub heading No.19059090 of the GST Tariff; that such unleavened bread are chargeable to GST @5% Adv. since Chapati or Roti, which are also products in the nature of flat unleavened bread like paratha are chargeable to GST@5%Adv. The applicant has requested that their present application may be allowed and their product namely 'Paratha' may be classified under Heading 1905, Sub heading 19059090, chargeable to GST@5% Adv.

#### **B. Question on which Advance Ruling sought?**

- i) *Whether the product viz. 'Paratha' i.e. various varieties of Paratha produced by the applicant merit classification under HSN Code 19059090?*
- ii) *Whether the product, namely, 'Paratha' i.e. all varieties of Paratha produced by the applicant are chargeable to 5% GST (i.e. 2.5% SGST and 2.5% CGST) under Sl.No.99A of Schedule-I of Notification No.1/2017-CT(Rate) and Notification No.1/2017-IT(Rate) dated 28-6-17?*

#### **C. Personal Hearing:**

**10.** The personal hearing ( Video Conferencing) was accorded on 15-6-21. Shri Amal Dave, Advocate reiterated the contents of the application and emphasised that their product viz. Various varieties of Paratha is basically a flat unleavened bread.

#### **D. FINDINGS:**

**11.** At the outset we would like to make it clear that the provisions of CGST Act, 2017 and GGST Act, 2017 are in pari materia and have the same provisions in like matter and differ from each other only on a few specific provisions. Therefore, unless a mention is particularly made to such dissimilar provisions, a reference to the CGST Act would also mean reference to the corresponding similar provisions in the GGST Act.

**12.** We have carefully considered all the submissions made by the applicant.

**13.** The applicant submitted that all the varieties of Paratha are basically 'Paratha' and therefore the product is to be treated as Paratha for the purpose of the present application. We have gone through the samples of 'packing covers' submitted by the applicant in respect of their product 'Paratha' namely Malabar Paratha, Mixed vegetable Paratha, Onion Paratha, Methi Paratha, Alu Paratha, Laccha paratha and Mooli Paratha and find that they are sold under the Brand name "Vadilal Quick Treat" and each of these packing covers contains 'cooking instructions'. For instance, cooking instructions as appearing on the packing cover of 'Malabar Paratha' reads as follows:

- *Place the Vadilal Quick Treat Paratha on pre-heated pan or griddle (DO NOT THAW).*
- *Heat on a medium flame for about 3-4 minutes(flipping after every 30 seconds) pressing gently till the paratha is golden brown on both sides.*
- *For additional taste and crispness, one teaspoon of oil or butter may be used during heating.*
- *Vadilal Quick Treat Paratha is now ready to eat.*

**14.** We find similar instructions on the 'packing covers' of the rest of the parathas too. From the above, it is forthcoming that the 'parathas' supplied by the applicant are not 'ready to eat food preparations' OR 'products ready for consumption', but are products on which 'cooking process' needs to be carried out as per the cooking instructions given on the 'packing covers' in order to make them 'ready for consumption'. It is also specifically mentioned in the cooking instructions that the 'parathas' are to be heated for about 3-4 minutes till the colour of the paratha changes to golden brown on both sides.

**15.** The applicant has submitted that their product various types of Paratha are made up of wheat flour which is the main ingredient and percentage of wheat flour varies from 36% to 62% and other ingredients are used only for the purpose of taste and flavour and their product is akin to "Khakhra, plain chapatti or roti" since the method of cooking and also the way of consumption by people at large are similar and common for both the products namely chapatti and paratha. Therefore, Parathas are classifiable under Chapter Heading 1905 of the CTA, 1975.

**15.1** Looking at the range of percentage composition of wheat flour( 36% to 62%) in the said parathas vis-à-vis the plain chapatti or roti which is primarily a wheat flour product, we are not inclined to assemble parathas akin with plain chapatti or roti. Further, We refer to referred HSN 1905 as well as the explanatory notes to HSN under heading 1905 and find that the products covered under the heading 1905 are already prepared or cooked products and no further process is required to be done on them for consumption and hence they are ready to use food preparations. We find that applicant himself has admitted that their impugned products are not ready to eat but required certain process before consumption by humans. Also, we find that applicant's product is not akin to Khakra and plain chapatti or roti as they do not require any processing before consumption by humans and hence are ready to eat food preparations. We have already discussed in para 14 that Parathas are required to be heated on a pre-heated pan or a griddle as per the cooking instructions printed on the packing covers of these products in order to make them ready for consumption. Therefore, we hold that the applicant's contention is not tenable and their product cannot be classified under CTH 1905 of CTA 1975.

**16.** We refer HSN 21 and find that it covers Miscellaneous Edible Preparations and Heading 2106 covers food preparations not elsewhere specified or included. Heading 2106 reads as follows:

**2106 FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED**

2106 10 00 - Protein concentrates and textured protein substances

2106 90 - Other:

--- Soft drink concentrates :  
 2106 90 11 --- Sharbat  
 2106 90 19 --- Other  
 2106 90 20 --- Pan masala  
 2106 90 30 --- Betel nut product known as "Supari"  
 2106 90 40--- Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup  
 2106 90 50 --- Compound preparations for making non-alcoholic beverages  
 2106 90 60 --- Food flavouring material  
 2106 90 70 --- Churna for pan  
 2106 90 80 --- Custard powder  
 --- Other :  
 2106 90 91 --- Diabetic foods  
 2106 90 92 --- Sterilized or pasteurized millstone  
**2106 90 99 --- Other**

**16.1** Further, Sr.No.5 of the supplementary notes of Chapter 21 reads as under:

*"5. Heading 2106 (except tariff items 2106 90 20 and 2106 90 30), inter alia, includes:*

- (a) protein concentrates and textured protein substances;*
- (b) preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk or other liquids), for human consumption;***
- (c) preparations consisting wholly or partly of foodstuffs, used in the making of beverages of food preparations for human consumption;*
- (d) ....."*

It can be deduced from Sr.No.5(b) above, that Heading 2106 (except tariff items 2106 90 20 and 2106 90 30), includes only products which requires some sort of process such as cooking, dissolving or boiling in water, milk or other liquids before consumption by human. Also, explanatory notes to the Harmonised Commodity Description and Coding System, with regard to heading 2106, at clause(A) specifies that the said heading 2106 covers '*Preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.) for human consumption*', provided that they are not covered by any other heading of the nomenclature. In the instant case, the products of the applicant i.e. 'parathas' are not covered under any other heading and also need to be processed for human consumption i.e. they need to be heated on a pre-heated pan or a griddle for 3-4 minutes as per the cooking instructions printed on the packing covers of these products in order to make them ready for consumption. Therefore, we are of the opinion that the aforementioned products merit classification at HSN 2106 and as these products are not mentioned in the tariff item they merit classification at HSN 21069099 as "other". As per law, we refer to the General Rules for interpretation OF THE HARMONIZED SYSTEM. The General rules of interpretation for classification of goods reads as follows:

1. *The titles of Sections, Chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative section or chapter notes and, provided such headings or Notes do not otherwise require, according to the following provisions:*
2. (a) *Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.*  
 (b) *Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of*

*a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.*

*“3. When by application of Rule 2(b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:*

*(a) the heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.*

*(b) mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to (a), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as the criterion is applicable.*

*(c) When goods cannot be classified by reference to (a) or (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.”*

**17.** The said Rule 1 is not applicable in the instant case since there is no specific mention of the word ‘Paratha’ in any Heading, Chapter Note or Section Note of the Tariff. Rule 2 will also not be applicable as there is no mention of finished/unfinished article i.e. ‘paratha’ anywhere in the Tariff. Rule 3(a) is not applicable as there is no specific description of ‘Paratha’, therefore there is no specific entry competing against a general entry. Rule 3(b) refers to mixed or composite goods which are classifiable under two or more headings. In the instant case, although the ‘paratha’ is made up of wheat flour along with common ingredients like water, edible vegetable oil, salt, anti-oxidant etc., the said product does not have any specific essential character by which we can describe it, but is a ‘paratha’ as known in common parlance too, hence Rule 3(b) is also not applicable.

**18.** As per Rule 3(c), when goods cannot be classifiable under Rule 3(a) or 3(b), then they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration. Hence, HSN 2106 occurs last in numerical order vis-à-vis HSN 1905 and hence the heading 2106 would be the more appropriate classification. In view of the above, we hold that the varieties of the product ‘Paratha’ supplied by the applicant falls under Heading 2106 and specifically under Tariff item 21069099.

**19.** We now discuss the applicability of Entry No.99A of Schedule I to the Notification No.01/2017-Central Tax(Rate) dated 28-6-17, as amended vide Notification No.34/2017-Central Tax(Rate) dated 13-10-17, which specifies the applicable rate of 5% GST in respect of the goods covered under heading 1905 or 2106’. Entry No.99A of Schedule I of Notification No.01/2017-Central Tax(Rate) dated 28-6-17(as amended vide Notification No.34/2017-Central Tax(Rate) dated 13-10-17) reads as follows:

Sl.No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
99A	1905 or 2106	Khakhra, plain chapatti or roti” ;

**20.** We find that GST rate of 5% is applicable subject to (i) products shall be classified at HSN 1905 or 2106 and (ii) description shall be khakhra, plain chapatti or roti. In the issue in hand, we find that the first condition of classification is fulfilled as the product ‘paratha’ has been classified under heading 2106. The description of ‘Paratha’ is not mentioned in the said entry and also as discussed in aforementioned paragraphs, khakhra, plain chapatti or roti are cooked preparations, do not require any processing for human consumption and hence are ready to eat food preparations whereas the subject products are not only different from the said khakhra, plain chapatti or roti, but are also not ‘like products’ in common parlance. The composition of paratha (wheat flour 36% to 62%) is different from composition of khakhra/ plain chapatti/roti. Moreover, ‘paratha’ also requires further processing for human consumption as admitted by the applicant themselves. It has also been discussed in the earlier paras that the varieties of ‘parathas’ supplied by the applicant are not ‘ready to eat food preparations’ OR ‘products ready for consumption’, but are products on which some ‘cooking process’ needs to be carried out to make them ‘ready for consumption’ i.e. they need to be heated on a pre-heated pan or a griddle for 3-4 minutes as per the cooking instructions printed on the packing covers of these products in order to make them ready for consumption. Hence, we find that the impugned product ‘paratha’ is not ‘Khakhra, plain chapatti or roti. We hold that the said Entry No.99A of Schedule I to the Notification No.01/2017-Central Tax(Rate) dated 28-6-17(as amended vide Notification No.34/2017-Central Tax(Rate) dated 13-10-17) is not applicable for ‘Paratha’.

**21.** We classify ‘Paratha’ at HSN 2106. Now as there is no mention of the entry ‘Food preparations not elsewhere specified or included” (heading 2106) in the six schedules of the Notification 01/2017-Central Tax(Rate) dated 28-6-17, we hold that ‘Paratha’ product would be covered under Entry No.453 of Schedule-III of said Notification (upto 14-11-17) which covers goods that are not specified in Schedule I, II, IV, V or VI of the above notification and reads as follows:

Sl.No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
453	Any Chapter	Goods which are not specified in Schedule I, II, IV, V or VI.

**21.1** To further clarify, we already noted Entry No.23 of Schedule-III of Notification No. 01/2017-Central Tax(Rate) dated 28-6-17 covers products under Heading 2106 and reads as follows:

Sl.No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
23	2106	All kinds of food mixes including instant food mixes, soft drink concentrates, Sharbat, Betel nut product known as "Supari", Sterilized or pasteurized millstone, ready to eat packaged food and milk containing edible nuts with sugar or other ingredients, Diabetic foods; [other than Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form].

**21.2** We find that, although the above entry pertains to Heading 2106, it does not include the product ‘Paratha’ of the applicant which is covered under the head ‘Food preparations not elsewhere specified or included’. The aforementioned Notification was amended vide Notification No.27/2017-Central Tax(Rate) dated 30-9-17 which made the following amendments in respect of the above entry:



*“(i) in S. No. 23, in column (3), for the words and bracket “Diabetic foods;[other than Namkeens”, the words and bracket, “Diabetic foods, Custard powder;[other than batters including idli/dosa batter, Namkeens”, shall be substituted;”*

**21.3** Notification No. 01/2017-Central Tax(Rate) dated 28-6-17 was further amended vide Notification No.34/2017-Central Tax(Rate) dated 13-10-17 which made the following amendments in respect of the above entry:

*(ii) in S. No. 23, in column (3), for the words “preparations in ready for consumption form”, the words, “preparations in ready for consumption form, khakhra”, shall be substituted;*

**21.4** Notification No. 01/2017-Central Tax(Rate) dated 28-6-17 was further amended vide Notification No.41/2017-Central Tax(Rate) dated 14-11-17 after which the said entry(w.e.f. 15-11-17) reads as follows:

Sl.No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
23	2106	<b>Food preparations not elsewhere specified or included</b> [other than roasted gram, sweetmeats, batters including idli/dosa batter, namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, khakhra, chutney powder, diabetic foods].

**22.** Therefore, in view of the facts mentioned above, we hold that the product ‘Paratha’ of the applicant will be covered under: (i) Entry No.453 of Schedule-III of Notification No.01/2017-Central Tax(Rate) dated 28-6-17 for the period from 1-7-17 to 14-11-17 and (ii) Entry No.23 of Schedule-III of Notification No.01/2017-Central Tax(Rate) dated 28-6-17(as amended by Notification No.41/2017-Central Tax(Rate) dated 14-11-17) with effect from 15-11-17 and will be liable to GST at the rate of 18%(9% SGST + 9% CGST).

**23.** In Conspectus of above findings, we issue the Ruling:

### **RULING**

**1.** ‘Paratha’ merits classification at HSN 21069099.

**2.** ‘Paratha’ are covered at

- Entry No.453 of Schedule-III of Notification No.01/2017-Central Tax(Rate) dated 28-6-17 for the period from 1-7-17 to 14-11-17 and liable to GST at the rate of 18%(9% SGST + 9% CGST) and
- Entry No.23 of Schedule-III of Notification No.01/2017-Central Tax(Rate) dated 28-6-17(as amended by Notification No.41/2017-Central Tax(Rate) dated 14-11-17) with effect from 15-11-17 and liable to GST at the rate of 18%(9% SGST + 9% CGST).

**(SANJAY SAXENA)**

**(ARUN RICHARD)**

**MEMBER (S)**

**(MEMBER (C))**

Place: Ahmedabad

Date: 30.06.2021.