



**RAJASTHAN AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX, KAR BHAWAN, AMBEDKAR
CIRCLE, NEAR RAJASTHAN HIGHCOURT
JAIPUR – 302005 (RAJASTHAN)**



ADVANCE RULING NO. RAJ/AAR/2023-24/18

Mahipal Singh Additional Commissioner	:	Member (Central Tax)
Mahesh Kumar Gowla Additional Commissioner	:	Member (State Tax)
Name and address of the applicant	:	M/s DEEPAK KUMAWAT, RATAN NAGAR, 115, DHER KA BALAJI, SIKAR ROAD, JAIPUR - 302039, RAJASTHAN
GSTIN of the applicant	:	08AGOPK5313Q1ZS
Clause(s) of Section 97(2) of CGST/SGST 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	:	Not applicable
Present for the applicant	:	Not applicable
Date of Ruling	:	19.02.2024

Note 1: Under Section 100 of the CGST/SGST Act, 2017, an appeal against this ruling lies before the Appellate Authority for Advance Ruling, constituted under Section 99 of CGST/SGST Act, 2017, within a period of 30 days from the date of service of this order.

Note 2: At the outset, we would like to make it clear that the provisions of both the CGST Act and the SGST 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 provision under the SGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, a reference to such a similar provision under the CGST Act / SGST Act would be mentioned as being under the "GST Act".

The issue raised by M/s DEEPAK KUMAWAT, Ratan Nagar, 115, Dher Ka Balaji, Sikar Road, Jaipur - 302039, Rajasthan (hereinafter "*the applicant*") is fit to pronounce advance ruling as it falls under the ambit of the Section 97(2)(a) given as under:

- (a) Classification of any goods or services or both
(b) Applicability of a notification issued under the provisions of this Act

A. SUBMISSION OF THE APPLICANT (in brief):-

The applicant is engaged in manufacturing of MDF wooden paintings. They are selling Goods of Wooden frames so they want to know that whether their goods is falling under HSN=44140000.

B. INTERPRETATION AND UNDERSTANDING OF APPLICANT ON QUESTION RAISED (IN BRIEF)

As per the applicant for manufacturing MDF wooden painting we follow below process:-

1. We purchase MDF boards.
2. Then we used to cut MDF boards according to Specific sizes of paintings.
3. After that according to order we print the design on our digital printing machine on 250 gsm art paper.
4. Then we paste above printed paper on cutted MDF boards and our final product i.e painting is ready for sale.

Now we want to know that under which HSN we should sale our product and GST Rate.

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C. QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT:-

Whether selling Goods of Wooden frames is falling under HSN=44140000?

D. WITHDRAWAL OF APPLICATION

The applicant vide their letter dated 08.02.2024 requested to withdraw the Advance Ruling Application filed before the authority as now they have clarity about their product's classification.


E. FINDINGS, ANALYSIS & CONCLUSION:

The Applicant vide their letter dated 08.02.2024 has requested to withdraw the Advance Ruling Application filed before the authority.

Since the applicant has requested for withdrawal of the application therefore, their request to withdraw the application is considered. Hence, no ruling is given.


(Mahipal Singh)
MEMBER
CENTRAL TAX




(Mahesh Kumar Gowla)
MEMBER
STATE TAX

F. No. AAR/SF/2023-24/ 190 - 193

Date: 22/02/2024

SPEED POST

To,
M/s DEEPAK KUMAWAT,
RATAN NAGAR, 115, DHER KA BALAJI,
SIKAR ROAD, JAIPUR - 302039, RAJASTHAN

o/c

Copy to: -

1. The Chief Commissioner, CGST and Central Excise (Jaipur Zone), NCRB, Statue Circle, Jaipur, Rajasthan-302005
2. The Chief Commissioner, State Tax, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme, Jaipur-302005.
3. The Commissioner, CGST and Central Excise, Udaipur Commissionerate, Rajasthan.