

**AUTHORITY FOR ADVANCE RULING**

**GOODS AND SERVICE TAX**

**UTTAR PRADESH**

**4, Vibhuti Khand, Gomti Nagar, Lucknow-**

**ADVANCE RULING NO. UP ADRG 71 /2020**

**DATED 01-01-2020**

**PRESENT:**

**1. Shri Abhishek Chauhan**

Additional Commissioner, Central Goods and Service Tax

Audit Commissionerate, Lucknow

.... Member (Central Tax)

**2. Shri Dinesh Kumar Verma**

Joint Commissioner, State Goods and Service Tax

.....Member (State Tax)

1.	Name of the Applicant	Shri Shyam Sundar Sharma 21, Icon Vatika Vigyan Vihar Bharmoli, Ahir Road, Rohta, Agra 282009
2.	GSTIN or User ID	092000001180ARC
3.	Date of filing of Form GST ARA-01	05.10.2020
4.	Represented by	Ms. Shuchi Sethi (C.A. & Authorized representative)
5.	Jurisdictional Authority-Centre	NA
6.	Jurisdictional Authority-State	NA
7.	Whether the payment of fees discharged and if yes, the amount CIN	Yes RBIS20090900120921

**ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017 & UNDER SECTION 98  
(4) OF THE UPGST ACT, 2017**

1. M/s Shyam Sundar Sharma, 21, Icon Vatika Vigyan Vihar, Bharmoli, Ahir Road, Agra-282009 (hereinafter referred to as the 'applicant') is an individual planning to initiate a business of manufacturing and sale of eatable item ready to eat 'Popcorn' with various flavors in retail packs under the Brand name 'Yo Popcorn'. The brand name will be registered under the applicable laws. As of now, the applicant is not registered under GST and he is desirous of obtaining GST registration for this business

2. The applicant has submitted application for Advance Ruling dated 05.10.2020 enclosing dully filled Form ARA-01 (the application form for Advance Ruling) along with annexure and attachments. The applicant in his application has sought advance ruling on following question-

“What should be the classification and GST rate on supply of Popcorn under Notification No. 01/2017 – Central Tax (Rate) dated 28.06.2017 amended till date?”

3. As per declaration given by the applicant in Form ARA-01, the issue raised by the applicant is neither pending nor decided in any proceedings under any of the provisions of the Act, against the applicant.

4. The applicant has submitted that-

- (i) the applicant is desirous of obtaining registration under CGST Act for undertaking business of selling eatable items and hence covered under the definition of the term “applicant” for the purpose of presenting the application before the Advance Ruling Authority under the GST Regime
- (ii) The raw material ingredients for preparation of the product ‘Popcorn’ are:
  - Maize corn
  - Edible oil
  - Salt & Seasoning for flavours like salted, butter, tomato, cheese, chocolate etc.
- (iii) The production process is as under:
  - Turn on the kettle and the warmer
  - Mix the ingredients in appropriate quantities
  - Transfer the ingredients to kettle for popping
  - Let ingredients heat up and start popping
  - Maize corn converted to popcorn (Ready to eat)
  - Popcorn transfer through conveyer for packaging
- (iv) After going through the ingredients and procedure of manufacturing of the product ‘Popcorn’, extracts of relevant headings and Chapter Notes in First Schedule to Customs Tariff important to ascertain the tariff item, subheading, heading or Chapter under which the product of the querist falls, are reproduced as under:

## Chapter 19

### Preparations of cereals, flour, starch or milk; pastrycooks’ products

1904	PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE, CORN FLAKES); CEREALS [OTHER THAN MAIZE (CORN) ] IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR, GROATS AND MEAL), PRE-COOKED OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED
1904 10	- <i>Prepared foods obtained by the swelling or roasting of cereals or cereal products:</i>



(1)	(2)
1904 10 10	--- Corn flakes
1904 10 20	--- Paws, Mudi and the like
1904 10 30	--- Bulgur wheat
1904 10 90	--- Other
1904 20 00	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals
1904 30 00	- Bulgur wheat
1904 90 00	- Other

Chapter Note 4 to Chapter 19 states as under:

4. For the purposes of heading 1904, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of, or Notes to, Chapter 10 or 11.

## Chapter 21

### Miscellaneous edible preparations

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

Relevant Supplementary Notes to Chapter 21 state under:

5. Heading 2106 (except tariff items 2106 90 20 and 2106 90 30), *inter alia*, includes:  
 (b) preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk or other liquids), for human consumption;

6. Tariff item 2106 90 99 includes sweet meats commonly known as "Misthans" or "Mithai" or called by any other name. They also include products commonly known as "Namkeens", "mixtures", "Bhujia", "Chabena" or called by any other name. Such products remain classified in these sub-headings irrespective of the nature of their ingredients.

(v) the Heading 1904 consists of two parts:

- The first part is "Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes)". The basic requirements for the application of the first part are that the products must be:

(i) prepared foods,

(ii) such food must be obtained only by swelling or roasting and

(iii) it should be obtained by swelling or roasting of cereals or cereal products.

- The second part of the Heading appears to include precooked or otherwise prepared cereal in grain form or in the form of flakes or other worked grains which not elsewhere specified or included. It excludes the products prepared from following:

- Maize (corn)

- Any cereal in flour and meal form

(vi) It is clear from the above two parts of the Heading is that any product prepared from Maize (corn) cannot fall under the second part. Hence 'Popcorn' obtained by various processes on Maize(corn) cannot fall under this part

(vii) the product flavoured popcorn is not prepared just by swelling or roasting of cereals. The list of ingredients in itself very clearly sets out that there are more products involved in manufacture of popcorn other than just the cereal Corn (maize). The manufacture process involves mixing of oil and salt and seasoning to the maize corn in appropriate quantity for bringing the required flavour in the popcorns like salted, butter, cheese, tomato or chocolate popcorns. This makes the product distinct. Hence, it is a fact that the flavoured popcorn involved process more than only swelling or roasting of a cereal product and therefore it cannot be covered under the first part of the Heading 1904.

(viii) The classification of flavoured popcorns to be manufactured by applicant is squarely covered by a judgment given by the **Hon'ble Supreme Court of India** in case of **Commissioner of Central Excise, Pune-III v. M/s Frito Lay India 2009-TIOL-112-SC-CX**. The Hon'ble Supreme Court has very clearly laid out that plain corn flakes are kind of products intended to be classified under Heading 1904 as they are obtained by swelling or roasting of a cereal which even does not involve application of masala or choco. The Court has clearly held that use of other ingredient will bring out the distinction and the product cannot be then classified under HSN 1904. On the basis of above, it is submitted that 'Popcorn' to be sold by applicant in flavours like salted, cheese, butter, tomato, pizza or choco clearly involve use of other ingredients except cereal and hence according to the principle laid by Hon'ble Supreme Court in above judgment, such flavoured Popcorns must be classified under HSN 2106.



- (ix) The above view has also been taken by Hon'ble Tribunal Delhi in case of **COLLECTOR OF CENTRAL EXCISE, COIMBATORE Versus NEKTAR FRUIT PRODUCTS** 1996 (88) E.L.T. 421 (Tribunal) where the Tribunal has clearly upheld that even addition of salt and sugar is a process in addition to swelling or roasting of cereal and it will exclude the product from HSN 1904 and bring the same under Miscellaneous Edible preparations HSN 2106.
- (x) In **Pepsi FOODS LTD. Versus COMM. OF CUS. & C. EX., CHANDIGARH-II** 2003 (151) E.L.T. 180 (Tri. - Del.), Delhi Tribunal held that Cheetos wheels & Lehar Kurkure, classifiable under sub-heading 2108.99 of Central Excise Tariff Act, 1985 as an edible preparation. Such items, not being obtained by swelling or roasting of cereals etc., not classifiable under sub-heading 1904.10 ibid, as sought by Revenue. The Tribunal has held that these products are to be termed as Namkeen covered under the Note 10 (which is Note 6 in Current Tariff) which states that tariff item 2106 90 99 covers products commonly known as "Namkeens", "mixtures", "Bhujia", "Chabena" or called by any other name
- (xi) Further coming to HSN 2106, it is submitted that it is an omnibus Heading covering all kinds of edible preparations, not elsewhere specified or included. Note 5 to Chapter 21 provides an inclusive definition of this Heading and covers preparations for use either directly or after processing, for human consumption. The product 'Popcorn' to be manufactured by applicant can be used directly for human consumption, hence it is well covered in the inclusive part of Note 5 to Chapter 21.
- (xii) Further keeping in view, the ingredients being oil, salt and seasonings for flavours and method of preparation, the product is aptly classifiable as namkeen and similar edible preparations.
- (xiii) As a settled principle of classification, common parlance theory has to be given supreme importance. According to this theory, the nature of product as understood by the trade in general, including the customers or sellers, has to be adopted for classification of product in the relevant descriptions in Tariff.
- (xiv) Delhi Tribunal in case of **PEPSICO INDIA HOLDINGS PVT. LTD. Versus COMM. OF C. EX. & S.T., CHANDIGARH-I** 2015 (318) E.L.T. 278 (Tri. - Del.). for classification of Potato wafers framed the view that salted edible preparations are to be classified as 'namkeen'.
- (xv) Hence on the basis of above decisions, such salted edible products or snacks have been always classified as namkeen under HSN 2106. 'Popcorns' in ready to eat packets are equally considered as snacks like chips or puffs in its general market and hence it equally merits same classification applying the common parlance theory. Although on the basis of above grounds, it is very clear that the product is not classifiable under HSN 1904 and hence classifiable under HSN 2106 only. However, without prejudice to above, there are General Rules of Interpretation for the classification of the products under Customs Tariff, which can further buttress the classification under HSN 2106. The Rules are as under:

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 this 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 numeric order among those which equally merit consideration.

(xvi) the HSN 1904 does not specifically cover the product 'Popcorn'. Products like Corn Flakes or Mudi which are actually covered in the description of Heading 1904 are specifically mentioned in the tariff entries of this Heading. As per Rule 3(a) the entry which provides most specific description for the product has to be preferred over general one. However as already explained, 'Popcorn' does not get covered in the description of Heading 1904. Hence it cannot be a specific description for the product. Then the product is not composite goods or mixture, hence Rule 3(b) is also not applicable. Rule 3(c) states that when goods are not classifiable as per above two sub-rules, then Heading which comes last in numeric order should be adopted.

(xvii) Hence even on application of these rules, the product is classifiable under HSN 2106 occurring last among HSN 1904 or HSN 2106. Such a view has also been taken in AAR pronounced by **Karnataka Authority of Advance Ruling in case of ID Fresh Food (India) Private Limited(KAR/ADRG/38/2020 dated 22.05.2020)** while considering classification of parota, held as not classifiable under HSN 1905 but under HSN 2106 and taxable at the rate of 12% under GST.

(xviii) for the purpose of determination of GST rate, the entries in Notification No. 01/2017-Central Tax (Rate) for products falling under HSN 2106 are as under:

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods	CGS T Rate
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101 A.	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, other than those 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 any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]	2.5%
46.	2106 90	Namkeens, bhujia, mixture, chabena and <b>similar edible preparations in ready for consumption form</b> [other than roasted gram], <b>put up in unit container and,-</b>  (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 any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]	6%
23.	2106	Food preparations not elsewhere specified or included [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]	9%

- (xix) As already submitted in the facts, the brand name 'Yo Popcorn' will be registered under the applicable laws in the country. The 'Popcorn' will be sold in retail packs. Hence in the view of the applicant the product is classifiable under Entry 46 of Schedule II of Notification No. 01/2017 – CT(Rate) dated 28.06.2017 and hence taxable at the rate of 12% under GST.

5. The application for advance ruling was forwarded to the Jurisdictional GST Officer to offer their comments/views/verification report on the matter. The Assistant Commissioner, CGST & Central Excise Division II, Agra vide her letter C.No 06/Misc/Tech/CGST/Div-II/Agra/17/3406 dated 04.12.2020 submitted that the item popcorn should fall under the HSN 210690. The Additional Commissioner Grade-1, Commercial Tax, Agra Zone vide his letter C.No. 1371/GST-Advance Ruling/2020-21/Ad.Com.Grade1, Va. Ka, Aa. Dated 27.11.2020 forwarded report dated 11.11.2020 of the Deputy Commissioner, Commercial Tax, Division-3, Agra, wherein it has been opined that popcorn supplied under brand name 'Yo Popcorn' will attract GST @ 18% (9% CGST & 9% SGST) under Tariff item 2106.

6. The applicant was granted a personal hearing on 14.12.2020 which was attended by Ms. Shuchi Sethi, Authorized Representative during which she reiterated the submissions made in the application of advance ruling.

### **DISCUSSION AND FINDING**

7. At the outset, we would like to make it clear that the provisions of both the CGST Act and the UPGST 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 UPGST Act. Further for the purposes of this Advance Ruling, a reference to such a similar provision under the CGST Act / UPGST Act would be mentioned as being under the 'CGST Act'.

8. We have gone through the submissions made by the applicant and have examined the explanation submitted by them. At the outset, we find that the issue raised in the application is squarely covered under Section 97(2)(a) of the CGST Act 2017 being a matter related to classification of goods. We therefore, admit the application for consideration on merits.

9. The applicant is presently unregistered and planning to initiate a business of manufacturing and sale of eatable item ready to eat 'Popcorn' with various flavors in retail packs under the Brand name 'Yo Popcorn'. The applicant has sought advance ruling as to "What should be the classification and GST rate on supply of Popcorn under Notification No. 01/2017 – Central Tax (Rate) dated 28.06.2017 amended till date?"

10. As per the applicant, the raw material ingredients for preparation of the product 'Popcorn' are Maize corn, Edible oil and Salt & Seasoning for flavours like salt, butter, tomato, cheese, chocolate etc. The production process is as under:

- Turn on the kettle and the warmer
- Mix the ingredients in appropriate quantities
- Transfer the ingredients to kettle for popping
- Let ingredients heat up and start popping
- Maize corn converted to popcorn (Ready to eat)
- Popcorn transfer through conveyer for packaging

11. The applicant has submitted that the product 'popcorn' merit classification under HSN 210690 and the jurisdictional authorities of (Centre as well as state) had also in agreement of the view that 'popcorn' merits classification under HSN 2106. The applicant had argued that their product is excluded from the HSN 1904 as their product is not just by swelling or roasting of cereals and there are more ingredients involved in the manufacture of popcorn. Manufacturing process involves mixing of oil and salt and seasoning for bringing the flavor like butter, cheese, tomato or chocolate popcorns.

12. The applicant had also submitted that in view of ingredients being oil, salt and seasonings, the product is aptly classifiable as namkeen under chapter 2106. The 'popcorn'



has not been defined under Customs Tariff Act, 1975, the CGST Act, 2017, the UPGST Act, 2017, the IGST Act, 2017 or the Notifications issued under the CGST Act, 2017 / UPGST Act, 2017 / IGST Act, 2017. It is now well settled principle of interpretation of statute that the word not defined in the statute must be construed in its popular sense, meaning "that sense which people conversant with the subject matter with which the statute is dealing, would attribute to it". It is to be construed as understood in common language. In the case of Indo International Industries Vs. Commissioner of Sales Tax, U.P. [1981 (8) E.L.T. 325 (S.C.)], Hon'ble Supreme Court has held as follows :

*"4. It is well settled that in interpreting Items in statutes like the Excise Tax Acts or Sales Tax Acts, whose primary object is to raise revenue and for which purpose they classify diverse products, articles and substances resort should be had not to the scientific and technical meaning of the terms or expressions used but to their popular meaning, that is to say, the meaning attached to them by those dealing in them. If any term or expression has been defined in the enactment then it must be understood in the sense in which it is defined but in the absence of any definition being given in the enactment the meaning of the term in common parlance or commercial parlance has to be adopted. ...."*

13. This view was upheld by Hon'ble Supreme Court in the case of Oswal Agro Mills Ltd. Vs. Collector of Central Excise [1993 (66) E.L.T. 37 (S.C.)]. While reiterating the principle that in absence of statutory definitions, they have to be construed according to their common parlance understanding, Hon'ble Supreme Court, in the case of Commissioner of Central Excise Vs. Connaught Plaza Restaurant (P) Ltd. [2012 (286) E.L.T. 321 (S.C.)], has referred to various decisions on the subject and observed as follows :-

*Common Parlance Test :*

*"18. Time and again, the principle of common parlance as the standard for interpreting terms in the taxing statutes, albeit subject to certain exceptions, where the statutory context runs to the contrary, has been reiterated. The application of the common parlance test is an extension of the general principle of interpretation of statutes for deciphering the mind of the law maker; "it is an attempt to discover the intention of the Legislature from the language used by it, keeping always in mind, that the language is at best an imperfect instrument for the expression of actual human thoughts." [(See Oswal Agro Mills Ltd (supra))."*

14. It needs to be therefore examined whether "popcorn" would be covered by the term "namkeen" as understood in common parlance. Applying the principle laid down by the Hon'ble Supreme Court of India, in common parlance popcorn is not known as namkeen and it is construed entirely different from namkeen in commercial parlance. As such, the popcorn does not merit classification under HSN 210690.

15. It is observed that the Explanation (iii) and (iv) to the **Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017** provides as follows :-

[Explanation. – For the purposes of this notification, –

(i) .....

(ii) .....

(iii) "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).



(iv) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.]

16. Further, Hon'ble Supreme Court, in the case of L.M.L. Ltd. Vs. Commissioner of Customs [Civil Appeal No. 3764 of 2003, decided on 21.09.2010 reported at [2010 (258) ELT 321 (S.C.)], has observed in para 12 of its order as follows :-

[12. In Collector of Central Excise, Shillong v. Wood Crafts Products Ltd. reported in (1995) 3 SCC 454, it was held by this Court that as expressly stated in the statements of objects and reasons of the Central Excise Tariff Act, 1985, the Central Excise Tariffs are based on the Harmonious System of Nomenclature (HSN) and the internationally accepted nomenclature was taken into account to reduce disputes on account of tariff classification. Accordingly, for resolving any dispute relating to tariff classification, a safe guide is the internationally accepted nomenclature emerging from the Harmonious System of Nomenclature (HSN). Although, the decision in the case of Woodcraft Products (supra) dealt with the interpretation of the provisions of the Central Excise Tariff there can be no doubt that the HSN Explanatory Notes are a dependable guide even while interpreting the Customs Tariff.]

17. It is observed that the product in question i.e. 'POP CORN' is manufactured from maize corn by heating in an electric kettle and due to the heat of kettle, they turn into puffed corns/popcorns and then to make it palatable other ingredients like salt and turmeric powder are added to it and a negligible quantity of oil is also used for the purpose of sticking the salt and turmeric on the maize/corn. Thus it is a ready to eat prepared food and fits the description as 'Prepared foods obtained by the roasting of cereal'. This description attracts classification under Chapter Sub-Heading 1904 10 of the First Schedule to the Customs Tariff Act, 1975. Since it is not Corn flakes (tariff item 1904 10 10), Paws, Mudi and the like (tariff item 1904 10 20) or Bulgur wheat (tariff item 1904 10 30), it will fall under the residual tariff item 1904 10 90 of the First Schedule to the Customs Tariff Act, 1975.

18. Although, there is no specific entry for the product 'POP CORN' in **Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017**, there is an entry most akin to the product and process (**chapter heading 1904**) at Sr. No. 15 of Schedule III of **Notification No.1/2017 CENTRAL TAX (Rate) Dated 28-6-2017** and attracts 9% CGST and 9% SGST or 18% IGST. The Entry, at sr. No. 15, in the Schedule III is as follows:

**SCHEDULE III – 9%**

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
15	1904	All goods i.e. Corn flakes, bulgar wheat, prepared foods obtained from cereal flakes [other than Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki]

19. In view of the above discussions, we, both the members unanimously rule as under;

**RULING**

20.

**Que** What should be the classification and GST rate on supply of Popcorn under Notification No. 01/2017 – Central Tax (Rate) dated 28.06.2017 amended till date?



**Answer-** The HSN code of the product namely "Popcorn" is 19041090 attracting rate of tax @ 9% each under Central and State Tax (cumulatively 18%) as per Sl. No. 15 of Schedule III of **Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017**, as amended.

**21.** This ruling is valid only within the jurisdiction of Authority for Advance Ruling Uttar Pradesh and subject to the provisions under Section 103(2) of the CGST Act, 2017 until and unless declared void under Section 104(1) of the Act.



(Dinesh Kumar Verma)  
Member of Authority for Advance  
Ruling



(Abhishek Chauhan)  
Member of Authority for Advance  
Ruling

To,

Shri Shyam Sundar Sharma  
21, Icon Vatika Vigyan Vihar  
Bharmoli, Ahir Road, Rohta  
Agra- 282009

**AUTHORITY FOR ADVANCE RULING –UTTAR PRADESH**

Copy to –

1. The Chief Commissioner, CGST & Central Excise, Lucknow, Member, Appellate Authority of Advance Ruling.
2. The Commissioner, Commercial Tax, Uttar Pradesh, Member, Appellate Authority of Advance Ruling.
3. The Commissioner, CGST & C. Ex, GST Bhawan, 113/4, Sanjay Place, Agra 282002.
4. The Deputy/Assistant Commissioner, CGST & Central Excise, Division- Agra-II, GST Bhawan, 113/4, Sanjay Place, Agra 282002
5. Through the Additional Commissioner, Gr-I, Commercial Tax, Agra Zone, Uttar Pradesh to jurisdictional tax assessing officers.

**Note:** An Appeal against this advance ruling order lies before the Uttar Pradesh Appellate Authority for Advance Ruling for Goods and Service Tax, 4, VibhutiKhnad, Gomti Nagar, Lucknow – 226010, within 30 days from the date of service of this order.