

**AUTHORITY FOR ADVANCE RULING -UTTAR PRADESH**  
**4, Vibhuti Khand, Gomti Nagar, Lucknow**

**PROCEEDING OF THE AUTHORITY FOR ADVANCE RULING U/S. 98 OF THE GOODS  
AND SERVICES TAX ACT, 2017**

Sub:- GST ACT, 2017 -Advance Ruling U/s 98 - liability to tax under GST Act in respect to application dated 20.04.2018 from M/s. Ramway Foods Ltd., Village Bhartari, PO- NiranjanKot, Bhankari, Delhi GT Road, Aligarh-202001 – Order issued – Reg.

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1. M/s. Ramway Foods Ltd. Village Bhartari, PO- NiranjanKot, Bhankari, Delhi GT Road, Aligarh, Utter Pradesh – 202001 (here-in-after called the applicant) is a registered assessee under GST having GSTN: 09AACV0483H1Z8.
2. The applicant, in their application dated 20.04.2018, raised the following question to be determined by the authority for Advance Ruling.  
*“Whether the classification of Sacks & bags of a kind used for the packing of goods of manmade textiles materials will appropriately classifiable falling under HSN 63053300 or under 39232990 of GST Tariff”.*
3. Applicant is engaged in the manufacture of Wheat Flour, Maida and Suji falling under HSN 1101 & 1103 of GST tariff respectively and they supply their goods without payment of GST. For packing of the above said final products, the applicant use the sacks/bags made from woven fabric falling under HSN 63053300 on which GST rate is 5%.
4. The manufacturer supplier of the above said sacks & bags are supplying the said sacks & bags (as P. P. bags) under HSN 39232990 charging GST 18%. Applicant is not availing any Credit as the final products are exempted from whole of the GST vide Notification No. 27/2017-Central Tax (Rate) dated 22.09.2017.
5. The applicant was granted a personal hearing on 14.06.2018. Shri Raj Kumar, CA and Shri Pradeep Singhal, Director appeared. In the written submission, the applicant has submitted that –

The above said application has been filed by them because of misclassification of P. P. Sackes & Bags (Supplier of the goods) made of woven fabrics under HSN 39232100 and 39232910 of GST Tariff charging GST @ 18%. Consequently, it increases the cost of their products namely Maida & Sooji as exempted from GST due to ineligibility to take credit of the inputs i.e. Sackes & Bags.



6. As per Section 95 (a) of CGST/SGST Act, 2017 Advance Ruling is defined as-

"Advance ruling" means a decision provided by the Authority or the Appellate Authority to an applicant on matters or on questions specified in sub-section (2) of section 97 or sub-section (1) of section 100, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant".

From the above, it is clear that applications for the advance ruling should be directly related to applicant in respect of supply of goods or services. In the instant case applicant is a recipient of goods and not the supplier or manufacturer of the said goods. Since the applicant has sought question which is directly related to supplier of goods, the above said ruling does not appears to be applicable in the instant case.

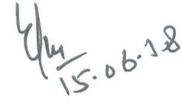
7. In the light of the above, we rule as under

**RULING**

The ruling is not applicable as applicant is a recipient of goods and not the supplier or manufacturer of the said goods.

  
15/06/18

DINESH KUMAR, IRS  
Additional Commissioner  
CGST & Central Excise, Lucknow  
(Member)

  
15.06.18

SANJAY KUMAR PATHAK  
Joint Commissioner (Law)  
Commercial Tax, Uttar Pradesh  
(Member)

**सत्य प्रतिलिपि**

To,  
M/s. Ramway Foods Ltd.,  
Village Bhartari, PO- Niranjankot, Bhankari, Delhi GT Road, (संजय कुमार पाठक)  
Aligarh, Utter Pradesh - 202001 सदस्य

**AUTHORITY FOR ADVANCE RULING -UTTAR PRADESH**

Order No. 12

Date: 15.06.2018

Copy to -

1. The Chief Commissioner, CGST & Central Excise, Lucknow, Member, Advance Ruling Appellate Authority.
2. The Commissioner, Commercial Tax, Uttar Pradesh, Member, Advance Ruling Appellate Authority.
3. The Commissioner, CGST & Central Excise, Agra
4. Through the Additional Commissioner grade-I, Commercial Tax, Aligarh zone, Aligarh.

