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| <br>सत्यमेव जयते | <b>RAJASTHAN AUTHORITY FOR ADVANCE RULING<br/>GOODS AND SERVICES TAX</b><br><br><b>KAR BHAWAN, AMBEDKAR CIRCLE, NEAR<br/>RAJASTHAN HIGH COURT<br/>JAIPUR – 302005 (RAJASTHAN)</b> |  |
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## ADVANCE RULING NO. RAJ/AAR/2018-19/36

|                                                                                       |   |                                                                                                  |
|---------------------------------------------------------------------------------------|---|--------------------------------------------------------------------------------------------------|
| J.P.Meena<br>Additional Commissioner                                                  | : | Member (Central Tax)                                                                             |
| Hemant Jain<br>Joint Commissioner                                                     | : | Member (State Tax)                                                                               |
| Name and address of the applicant                                                     | : | M/s Mohan Infinity,<br>B-2, 23, Parvasi Nagar<br>Kedia Palace Road, Murlipura,<br>Jaipur 302039. |
| GSTIN of the applicant                                                                | : | Unregistered                                                                                     |
| 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;                                             |
| Date of Personal Hearing                                                              | : | 19.02.2019                                                                                       |
| Present for the applicant                                                             | : | Mr Pravin Kumar Kasera<br>(Authorised Representative)                                            |
| Date of Ruling                                                                        | : | 14.03.2019                                                                                       |

**Note:** 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.

The issue raised by M/s Mohan Infinity, situated at B-2, 23, Parvasi Nagar, Kedia Palace Road, Murlipura, Jaipur 302039 (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;

Further, the applicant is an unregistered person, as per the declaration given by him in Form ARA-01) the issue raised by the applicant is neither pending for proceedings nor proceedings was passed by any authority. Based on the above observations, the applicant is admitted to pronounce advance ruling.

1. **SUBMISSION AND INTERPRETATION OF THE APPLICANT:**

- a. The applicant is a trader in Natural Calcite Powder and minerals.
- b. That no rate has been specified on Natural Calcite Powder under Schedule I to VII of GST Act.
- c. That 5% VAT was charged under erstwhile act. In the current GST law 5% GST rate is fixed for mineral substances not elsewhere specified or included having HSN Code 2530.

2. **QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT**

- a. What is the GST rate on Natural Calcite Powder?

3. **PERSONAL HEARING(PH)**

In the matter personal hearing was granted to the applicant on 19.02.2019 at Room no. 2.29 NCRB, Statue Circle, Jaipur. Pravin Kumar Kasera (Authorised Representative) of applicant appeared for PH. During the PH, he reiterated the submissions already made in the application and also submitted copy of bill of entry pertaining to their unit operating in Delhi and importing Natural Calcite Powder.

4. **FINDINGS, ANALYSIS & CONCLUSION:**

- a. We observe that, as per submissions submitted by the applicant, he is a trader in Natural Calcite Powder and other minerals. As per his

submissions in personal hearing, the applicant is registered in Delhi and is engaged in trading of importing the Natural Calcite Powder at 5% GST.

- b. As of now, the Applicant wish to start their trading business of Natural Calcite Powder from state of Rajasthan and wish to seek advance ruling on applicability of GST on Natural Calcite Powder.
- c. The core material of Natural Calcite Powder is Calcite, as it is derived from Calcite only. Natural Calcite Powder is not specifically mentioned in tariff, however said good can be classified in the Chapter heading/Sub-heading 2530 of CGST Tariff Act, 2017 at serial number 137 which is reproduced below:-

| S.No. | Chapter heading /Sub-heading/ tariff item | Description of goods                                   | CGST Rate |
|-------|-------------------------------------------|--------------------------------------------------------|-----------|
| 137   | 2530                                      | Mineral substances not elsewhere specified or included | 2.5       |

- d. As per Chapter Note of Chapter-25 of GST Tariff Act, 2017 heading “Salt; sulphur; earths and stone; plastering materials, lime and cement”, the powdered form of calcite is also covered in this chapter. The relevant portion of chapter note is as below:-

*Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallization), but not products that have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.*

- e. Further, The HSN Code 25309030 is also reproduced below:

| HSN Code | Product Description                                    |
|----------|--------------------------------------------------------|
| 2530     | Mineral substances not elsewhere specified or included |
| 253090   | Other:                                                 |
| 25309030 | Calcite                                                |

From the HSN Code and tariff it can be easily concluded that Natural Calcite Powder in essence is a Calcite in powder form and thus can be classified under HSN Code 25309030 and attracts GST @ 5% (CGST @ 2.5% and SGST @ 2.5%).

5. In view of the foregoing, we rule as follows:-

#### **RULING**

The Natural Calcite Powder is classifiable under HSN Code 25309030 and attracts GST @ 5% (CGST @ 2.5% and SGST @ 2.5%).

  
J.P. MEENA  
Member  
(Central Tax)

  
HEMANT JAIN  
Member  
(State Tax)

#### **SPEED POST**

M/s Mohan Infinity,  
B-2, 23, Parvasi Nagar  
Kedia Palace Road, Murlipura,  
Jaipur 302039

o/c  
(CGST)



F.No. AAR/06/Mohan/2018-19/95-97

Dated: 15.03.2019

Copy to:-

1. Commissioner, SGST & Commercial Taxes, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme-, Jaipur 302005.
2. Commissioner, CGST and Central Excise Jaipur Commissionerate, NCRB, Statue Circle, Jaipur 302005.

  
Superintendent