THE WEST BENGAL AUTHORITY FOR ADVANCE RULING

GOODS AND SERVICES TAX

14, Beliaghata Road, Kolkata – 700015

(Constituted under Section 96 of the West Bengal Goods and Services Tax Act, 2017)

Members present:

Yogesh Sugdeo Chitte
Joint Commissioner, CGST & CX

Jaydip Kumar Chakrabarti
Additional Commissioner, SGST

Preamble

a) A person within the ambit of Section 100 (1) of the Central Goods and Services Tax Act, 2017 or West Bengal Goods and Services Tax Act, 2017 (hereinafter collectively called 'the GST Act'), if aggrieved by this Ruling, may appeal against it before the West Bengal Appellate Authority for Advance Ruling, constituted under Section 99 of the West Bengal Goods and Services Tax Act, 2017, within a period of thirty days from the date of communication of this Ruling, or within such further time as mentioned in the proviso to Section 100 (2) of the GST Act.

b) Every such appeal shall be filed in accordance with Section 100 (3) of the GST Act and the Rules prescribed thereunder, and the Regulations prescribed by the West Bengal Authority for Advance Ruling Regulations, 2018.

Name of the applicant	**Rakesh Kumar Singh**
Address	3/1, Akhaya Bose Lane, Kolkata- 700004
GSTIN	19CKCPS7640Q1Z8
Case Number	WBAAR 08 of 2026-27
ARN	AD1905260066530
Date of application	June 3, 2026
Jurisdictional authority (State)	Belgachhia Charge
Jurisdictional authority (Centre)	Shyambazar Division, Kolkata North Commissionerate
Order number and date	09/WBAAR/2026-27 Dated 01.09.2026

Applicant's representative heard	Ms. Grishmolekha Bose, Adv.

1.1 At the outset, we would like to make it clear that the provisions of the Central Goods and Services Tax Act, 2017 (the CGST Act, for short) and the West Bengal Goods and Services Tax Act, 2017 (the WBGST Act, for short) have the same provisions in like manner except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean reference to the corresponding similar provisions in the WBGST Act. Further to the above, henceforth, for the purposes of these proceedings, the expression "GST Act" would mean both the CGST Act and the WBGST Act.

1.2 As per the application for advance ruling, the applicant is engaged in the trading of Dried and Cured Tobacco Leaves, which are unmanufactured tobacco obtained after curing, i.e. natural drying of harvested tobacco leaves without any further processing. The applicant purchases said Dried and Cured Tobacco Leaves (unmanufactured tobacco) from farmers and agriculturists, who dries them naturally in open air/sheds, and sells the same as Dried and Cured Tobacco Leaves. Sometimes, the applicant also purchases said Dried and Cured Tobacco Leaves from traders, who used to procure from farmers / agriculturists. It is needless to say that said Dried and Cured Tobacco Leaves are stacked and bundled for onward supply by the agriculturist/trader and not packed in bags or other packing bags for trading purposes. No process other than natural drying is undertaken either by farmers or the applicant. The product is not cut, processed by chemicals, flavoured, packed in retail pouches, or converted into any tobacco product like bidi, cigarette, gutkha, zarda, etc. Sometimes, said "Dried and Cured Tobacco Leaves" are manually graded to get the best price. The commodity remains in its original agricultural form except for moisture reduction through manual drying and grading.

1.3 The applicant has made this application under sub-section (1) of section 97 of the GST Act and the rules made thereunder, seeking an advance ruling in respect of the following questions:

(i) Whether "Dried and Cured Tobacco Leaves" (unmanufactured tobacco) qualify as "Agricultural Produce" under GST law?

(ii) Whether supply of "Dried and Cured Tobacco Leaves" (unmanufactured tobacco) is exempt from GST under Notification No. 02/2017-Central Tax (Rate) dated 28.06.2017 and corresponding WBGST notification or exigible to tax @2.5%

(iii) each under the CGST Head and WBGST Head as being covered by goods having HSN 2401 specified at SI No.109 of Schedule I appended to Notification No.01/2017

(iv) What is the correct classification and applicable rate of GST, if any, on dried and cured tobacco leaves?

1.4 The physical copy of the application was received on 03.06.2026. The applicant was called for hearing on admission of the application on 17.07.2026. None appeared on the said date. The applicant did not file any written petition or email seeking an adjournment of the hearing for admission of the application. This authority *suo motu* provided the applicant an opportunity of being heard on 30.07.2026.

1.5 Meanwhile, the concerned officer from Revenue (SGST) has raised doubts regarding the admissibility of the application under Section 98(2) of the CGST Act, 2017. In an email dated 17.07.2026, the concerned officer stated as under:

> *'upon detailed verification of enforcement records, it appears that the specific question raised in the instant application might have been decided in a prior proceeding under the provisions of the section 129 of the GST Act in respect of this applicant.*
> *The BO Portal records reveal the following facts regarding the prior Enforcement proceedings having CASE ID: AD190725000700D:*
> *A conveyance (Vehicle No. WB23D9161) carrying the goods of the applicant, Sri Rakesh Kumar Singh (Proprietor of Mayank Traders), was intercepted on 28-06-2025. Physical verification by the proper officer revealed the goods to be "unmanufactured tobacco" taxable at 28%, contradicting the applicant's tendered documents which wrongly charged a 5% tax rate.*
> *An order of demand for penalty was subsequently passed on 01-07-2025 by Sri Sourav KR Halder, Deputy Commissioner of State Tax, Bureau of Investigation (South Bengal), Durgapur Zone.*
> *During these proceedings, the applicant formally admitted to the infringement of the law and paid the assessed IGST penalty of Rs1,40,896/- under Section 129(1)(a) of the CGST/WBGST Act.'*

1.6 On the basis of the above-noted facts, the concerned officer is of the opinion that as the core issues of classification and the applicable tax rate for these goods appear to have been subjected to enforcement action and decided in a penalty proceeding against the applicant, the current application may be barred from admission.

1.7 On 30.07.2026, again nobody turned up for hearing of the admission of the application on behalf of the applicant. Again, no written petition seeking adjournment has been filed. For the sake of natural justice, this authority provided the applicant a further opportunity of being heard

on 07.08.2026 in respect of the issues involved in the admission of the application. On 07.08.2026 Smt. Grishmolekha Bose, Advocate, appeared before this Authority. She was informed about the facts placed by the jurisdictional authority and its opinion regarding the admissibility of the application. The authorised advocate submitted that she was unaware of the facts placed by the Revenue and stated that she had to seek instructions from the applicant. So, another opportunity of being heard was given and the case was adjourned for hearing to 20.08.2026. The authorised advocate was informed of the next hearing date. An email was sent to the applicant on 10.08.2026 intimating the hearing date.

On 20.08.2026, none appeared on behalf of the applicant. No submission seeking any further adjournment was filed either on the portal or offline. Since nobody appeared on 20.08.2026 before this authority, we believe the applicant is not interested in pursuing the application for an advance ruling. The applicant was given four opportunities to be heard for admission of the application. We are of the opinion that enough opportunities of being heard have been allowed to the applicant.

1.8 After going through the details of the application and questions placed therein and the details of the opinion of Revenue, we are of the considered view that the issues raised in the application have undergone enforcement proceedings and the matters have been decided in those proceedings in respect of the applicant.

Here we refer to sub-section (2) of Section 98 of the CGST Act, 2017.

> *(2) The Authority may, after examining the application and the records called for and after hearing the applicant or his authorised representative and the concerned officer or his authorised representative, by order, either admit or reject the application:*
>
> ***Provided that the Authority shall not admit the application where the question raised in the application is already pending or decided in any proceedings in the case of an applicant under any of the provisions of this Act****:*
>
> *Provided further that no application shall be rejected under this sub-section unless an opportunity of hearing has been given to the applicant:*
>
> *Provided also that where the application is rejected, the reasons for such rejection shall be specified in the order.*
>
> (emphasis added)

1.9 The first proviso to sub-section (2) of Section 98 *ibid* clearly bars the admission of application where the question raised in the application is already pending or decided in any proceedings in the case of an applicant under any of the provisions of this Act. We have checked the facts placed before us by the Revenue and concluded that the question raised in the application has undergone proceedings under the provisions of the Act and has been decided in the said proceedings.

1.10 In view of the above-noted facts and the provisions of the Act, the application for advance ruling is hereby rejected.

Sd/-
(YOGESH SUGDEO CHITTE)
Member
West Bengal Authority for
Advance Ruling

Sd/-
(JAYDIP KUMAR CHAKRABARTI)
Member
West Bengal Authority for
Advance Ruling

Place: Kolkata
Date: 1st September, 2026

To,
Rakesh Kumar Singh
3/1, Akhaya Bose Lane, Kolkata- 700004

Copy to:

(1) The Principal Chief Commissioner, CGST & CX, 180, Shantipally, R.B.Connector,

Kolkata-700107

(2) The Commissioner of State Tax, West Bengal,14, Beliaghata Road, Kolkata-700015

(3) The Charge Officer, Beliaghata Charge, 14, Beliaghata Road, Kolkata-700015

(4) The Commissioner, CGST & CX, North Commissionerate, 180, Shantipally, R.B.Connector, Kolkata-700107

(5) Office Copy