

**AUTHORITY FOR ADVANCE RULING, TAMILNADU**  
**DOOR NO.32, INTEGRATED COMMERCIAL TAXES OFFICE COMPLEX**  
**5<sup>TH</sup> FLOOR, ROOM NO. 503, ELEPHANT GATE BRIDGE ROAD,**  
**CHENNAI -600 003.**

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

**Members present are:**

1. Shri B. Senthilvelavan, I.R.S., Additional Commissioner/Member,  
Office of the Principal Chief Commissioner of GST & Central Excise, Chennai -34
2. Thiru Kurinji Selvaan V.S., M.Sc., (Agri.), M.B.A., Joint Commissioner (ST)/ Member,  
Office of the Authority for Advance Ruling, Tamil Nadu, Chennai-6.

**ORDER No. 24 /ARA/2021 Dated: 18. 06.2021**

GSTIN Number, if any / User id	33AAFPR8076E1ZK
Legal Name of Applicant	RAJA RADESH
Trade Name of the Applicant	KRISHNA BHAVAN FOODS AND SWEETS
Registered Address / Address provided while obtaining user id	402, Big Bazaar Street, Gandhi Market, Trichy-620008
Details of Application	Form GST ARA – 001 Application Sl.No.27 dated 22.01.2021
Concerned Officer	Centre: Trichy Commissionerate State: Assistant Commissioner(ST), Gandhi Market Assessment Circle
Nature of activity(s) (proposed / present) in respect of which advance ruling sought for	
A Category	Factory/Manufacturing
B Description (in brief)	The applicant is engaged in the manufacture and sale of ready to cook products in the name of “KRISHNA” Dosai mixes, Idly mix, Tiffin mix, sweet mixes, Health mix and Porridge mixes.
Issue/s on which advance ruling required	i. Classification of goods. ii. Determination of liability to pay tax on any goods.
Question(s) on which advance ruling is required	Clarification on the GST rate on their products and the HSN code

**Note:** Any appeal against the Advance Ruling order shall be filed before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai under Sub-section (1) of Section 100 of CGST ACT/TNGST Act 2017 within 30 days from the date on which the ruling sought to be appealed against is communicated.

At the outset, we would like to make it clear that the provisions of both the Central Goods and Service Tax Act and the Tamil Nadu Goods and Service Tax Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the Central Goods and Service Tax Act would also mean a reference to the same provisions under the Tamil Nadu Goods and Service Tax Act.

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Raja Radhesh ( Proprietor: Krishna Bhavan Foods and Sweets) , 402, Big Bazaar Street, Gandhi Market, Trichy-620008 (hereinafter called the 'Applicant') is registered under GST Vide GSTIN 33AAFPR8076E1ZK. They are engaged in the manufacture and sale of ready to prepare cook products like Dosai Mix, Idly Mix, Tiffen Mix, Sweet Mix, Health Mix, Porridge Mix in the name of "KRISHNA". They have sought Advance Ruling on the following question:

1. Clarification on rate of GST for their products listed in the application and
2. the applicable HSN code.

The Applicant has submitted the copy of application in Form GST ARA - 01 and also submitted a copy of Challan evidencing payment of application fees of Rs.5,000/- each under sub-rule (1) of Rule 104 of CGST rules 2017 and SGST Rules 2017.

2.1 The applicant has stated that in the preparations of the food products they have mixture of various ingredients (commodities in various rate of tax slabs) used for the manufacturing and are sold as 175gm, 200gm, 500gm and 1Kg packet. The name of product and their composition details are as follows:

**1. Dosai Mixes**

They have stated that they have sold the dosai mixes in the following brand names and the percentage of mixes of ingredients details are as follows:

**a. Krishna Rava Dosai Mix in 200g,500g and 1Kg**

Sl.No	Name of the commodity	HSN	Tax	% of mixing
1	Maida	1101	0%	50
2	Rice flour	1106	0%	25
3	Sooji	1104	5%	20

4	Salt	2501	0%	0.5
5	Wheat flour	1101	0%	3
6	Pepper	0904	5%	0.4
7	Cumin	0909	5%	0.4
8	Hydrogenated Fat	1517	5%	0.2
9	Curry Leaves	0910	0%	0.5

**b. Krishna Special Rava Dosai Mix in 200g,500g and 1Kg**

Sl.No	Name of the commodity	HSN	Tax	% of mixing
1	Maida	1101	0%	50
2	Rice flour	1106	0%	25
3	Sooji	1104	5%	20
4	Salt	2501	0%	0.5
5	Wheat flour	1101	0%	2
6	Pepper	0904	5%	0.4
7	Cumin	0909	5%	0.4
8	Hydrogenated Fat	1517	5%	0.2
9	Curry Leaves	0910	0%	0.5
10	Cashew	0801	5%	1

**c. Krishna Ragi Rava Dosai Mix in 200g**

Sl.No	Name of the commodity	HSN	Tax	% of mixing
1	Ragi	1008	0%	40
2	Rice flour	1106	0%	42
3	Sooji	1104	5%	10
4	Salt	2501	0%	1
5	Wheat flour	1101	0%	5
6	Pepper	0904	5%	0.5
7	Cumin	0909	5%	0.4
8	Hydrogenated Fat	1517	5%	0.6
9	Curry Leaves	0910	0%	0.5

**d. Krishna Sola Dosai Mix 500g**

Sl.No	Name of the commodity	HSN	Tax	% of mixing
1	Jawer	1007	0%	21
2	Rice	1006	0%	39
3	Black Gram	0713	0%	18
4	Salt	2501	0%	2

**e. Krishna Kambu Dosai Mix 500g**

Sl.No	Name of the commodity	HSN	Tax	% of mixing
1	Bajra	1008	0%	56
2	Rice	1006	0%	20
3	Black Gram	0713	0%	22.5
4	Salt	2501	0%	1.5

**f. Krishna Ragi Dosa Mix[HSN 2106] 500g**

Sl.No	Name of the commodity	HSN	Tax	% of mixing
1	Ragi	1008	0%	45
2	Rice	1006	0%	20
3	Black Gram	0713	0%	33
4	Salt	2501	0%	2

**g. Krishna Multigrain Dosai Mix 200g**

Sl.No	Name of the commodity	HSN	Tax	% of mixing
1	Ragi	1008	0%	33
2	Bajra	1008	0%	10
3	Jowar	1007	0%	22
4	Rice	1006	0%	10
5	Green Moong	0713	0%	16
6	Dhall	0713	0%	5
7	Millet	1008	0%	5
8	Urid Dhall	0713	0%	9
9	Salt	2501	0%	2

**h. Krishna Horse Gram Dosai Mix 200g**

Sl.No	Name of the commodity	HSN	Tax	% of mixing
1	Rice	1006	0%	9
2	Horse Gram	0713	0%	80
3	Urid Dhall	0713	0%	10
4	Salt	2501	0%	1

**i. Krishna Green Leaf Dosai Mix 200g**

Sl.No	Name of the commodity	HSN	Tax	% of mixing
1	Green Gram Dhall	0713	0%	56
2	Drumstick Leaf	1211	0%	2.5
3	Ponnanganni Leaf	1211	0%	2.5
4	Rice	1006	0%	4
5	Urid Dhall	0713	0%	20
6	Manathakkai Leaf	1211	5	5.5
7	Agathi Leaf	1211	0%	4.5
8	Fenugreek Leaf	1211	0%	3.5
9	Salt	2501	0%	1.5

**2. IDLY MIXES**

**a. "KRISHNA" Kanchipuram Idly Mix 200gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Rice	1006	0%	90
2	Black Gram Dhal	0713	0%	4
3	Pepper	904	5%	0.6
4	Cumin	909	5%	0.4
5	Sodium BI Carbonate E500	2836	5%	0.5
6	Hydrogenated Fat	1517	5%	1.5
7	Salt	2501	0%	1.5
8	Dried Yeast	2102	12%	1.5

**b. "KRISHNA" Oats Idly Mix 200gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Rice	1006	0%	70
2	Black Gram Dhal	0713	0%	5

3	Pepper	904	5%	3
4	Cumin	909	5%	0.5
5	Sodium BI Carbonate E500	2836	5%	1.5
6	Hydrogenated Fat	1517	5%	6
7	Salt	2501	0%	2
8	Dried Yeast	2102	12%	2
9	Oats	1004	5%	10

**c. "KRISHNA" Masala Idly Mix 200gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Sooji	1104	5	87
2	Bengal Gram Dhal	0713	0	4
3	Hydrogenated fat(edible vegetable fat),	1517	5%	3
4	Urid Dhal	0713	0	1
5	Sodium BI Carbonate E500	2836	5%	0.5
6	Hydrogenated Fat	1517	5	1.5
7	Mustard	1207	5	0.5
8	Asafoetida	1301	5	0.3
9	Turmeric	0910	5	0.2
10	Cashew Nut	801	5	.250
11	Curry Leaves	709	0	.250
12	Salt	2501	0	1
13	Lemon Salt E330	805	12	0.5
14	Malic Acid E296	2918	18	0.2
15	Ginger	0910	0	0.2
16	Spices	0909	5	0.4

**d. "KRISHNA" Wheat Rava Idly Mix (Box) 200g**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Wheat Rava	1101	0%	75
2	Hydrogenated fat(vegetable oil)	1517	5%	15
3	Bengal Gram Dhal	0713	0%	1.5
4	Sodium BI Carbonate E500	2836	5%	0.8
5	Cashew Nut	801	5%	1.2
6	Curry Leaves	709	0%	0.5
7	Salt	2501	0%	2.5
8	Lemon Salt E330	805	12%	1.5
9	Malic Acid E296	2918	18%	1

10	Mustard	1207	5%	0.5
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**e. "KRISHNA" Rava Idly Mix 200/500gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Sooji	1104	5%	78
2	Bengal Gram Dhal	0713	0%	12
3	Hydrogenated fat(vegetable oil),	1517	5%	5
4	Sodium BI Carbonate E500	2836	5%	3.5
5	Mustard	1207	5%	1.8
6	Cashew Nut	801	5%	1
7	Curry Leaves	709	0%	0.5
8	Salt	2501	0%	1.5
9	Lemon Salt E330	805	12%	0.7
10	Malic Acid E296	2918	18%	0.3

**f. "KRISHNA" Ragi and Bajra Idly Mix 500gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Rice	1006	0	79
2	Ragi	0713	0	11
3	Bajra	1008	0	7
4	Hydrogenated fat	1517	5%	1.5
5	Urid Dhal	0713	0	0.25
6	Sodium BI Carbonate E500	2836	5%	0.25
7	Salt	2501	0	1

**g. "KRISHNA" Rice Idly Mix 500gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Rice	1006	0	90
2	Hydrogenated fat	1517	5%	1.5
3	Urid Dhal	0713	0	7
4	Salt	2501	0	1.5

**3. TIFFIN MIXES :**

They have stated that they have sold the Tiffin mixes in the following brand names and the percentage of mixes of ingredients details are as follows:

**a. "KRISHNA" Adai Mavola Mix 200gm and 500gm.**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
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1	Rice	1006	0	85
2	Toor Dhal	0713	0	6
3	Green Gram Dhal, Gram Dhal, Black Gram Dhal	0713	0	6
4	Salt	2501	0	1
5	Chilly	709	0	1
6	Cummin	909	5	0.5
7	Asafoetida	1305	5	0.5

**b. "KRISHNA" Millet Adai Mix 200gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Bajra	1008	0	35
2	Ragi	1008	0	10

3	Jowar	1008	0	15
4	Green Gram Dhal, Gram Dhal & Urid dhal	0713	0	12
5	Shamai Rice	1008	0	8
6	Rice	1006	0	12.5
7	Onion	0703	0	1
8	Green Chilly	0709	0	1.5
9	Salt	2501	0	2.5
10	Curry Leaves	709	0	0.5
11	Asafoetida	1305	5	0.75
12	Chilly	0709	0	1.25

**c. "KRISHNA" Kitchadi Mix 200gm and 500gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Sooji	11.04	5%	60
2	Vermicelli	1902	5%	29
3	Gram Dhal	0713	0%	3
4	Mustard	1207	5%	2
5	Turmeric	0910	5%	0.1
6	Cashew Nut .	801	5%	0.6
7	Salt	2501	0%	0.3
8	Vegetable Fat	1517	5%	5

**d. "KRISHNA" Parota Mix 200gm and 500gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Processed Maida	1101	0%	90
2	Salt	2501	0%	1
3	Hydrogenated Fat	1517	5%	8
4	Milk solids	0404	5%	0.5
5	Sodium Bi Carbonate E500	2836	5%	0.25
6	Malic Acid E296	2918	18%	0.25

**e. "KRISHNA" Venpongal Mix 200gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Rice	1006	0%	50
2	Broken Green Dhal	0713	0%	32
3	Pepper	0904	5%	5
4	Cummin	909	5%	4
5	Turmeric	0910	5%	1.5
6	Cashew Nut	801	5%	1
7	Salt	2501	0%	2
8	Vegetable Fat	1517	5%	4
9	Curry Leaves	1211	0%	0.5

**f. "KRISHNA" Uzhunthakali Mavoo 200gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Broken Black Gram	0713	0%	40
2	Broken Green Dhal	0713	0%	50
3	Rice	1006	0%	7.5
4	Cardamom	908	5%	2.5

**g. "KRISHNA" Kesari Mix 200gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Sooji	1104	5%	80
2	Sugar	1701	5%	17
3	Elaichi	0908	5%	1.5
4	Cashew	801	5%	
5	Contains Permitted Synthetic Food Colours (E110) & (E122)	3204	18%	0.5

**h. "KRISHNA" Payasam Mix 200gm and 500gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
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1	Sugar	1701	5%	80
2	Vermicelli	1902	5%	15
3	Edible Starch	0704	0%	2.5
4	Cashew	801	5%	1.5
5	Cardamom	0908	5%	.5
6	Contains Permitted Synthetic Food Colours (E110)& (E122)	3204	18%	.5

**i. "KRISHNA" Vadai Mavoo 200gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Urid Dhal	0713	0%	50
2	Rice Flour	1106	0%	30
3	Asafoetida	1301	5%	2
4	Salt	2501	0%	1.5
5	Sugar	1701	5%	5
6	Malic Acid E296	2198	18%	2
7	Sodium BI Carbonate E500	2836	5%	1.5
8	Hydrogenated Fat	1517	5%	8

**j. "KRISHNA" Masal Vadai Mavoo 200gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Gram Dhal	0713	0%	60
2	Black Gram Dhal	0713	0%	30
3	Asafoetida	0904	5%	2
4	Cummin	909	5%	1.5
5	Sodium BI Carbonate E500	2836	5%	1.5
6	Chilly Powder	0904	5%	1
7	Salt	2501	0%	1
8	Malic Acid E296	2198	18%	1
9	Hydrogenated Fats	1517	5%	2

**k. "KRISHNA" Pattanam Pakoda Mix 200gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Gram Dhal Flour	0713	0%	50
2	Rice Flour	0713	0%	46
3	Asafoetida	0904	5%	0.75
4	Cummin	909	5%	0.25
5	Sodium BI Carbonate E500	2836	5%	0.75
7	Salt	2501	0%	2.25

**l. "KRISHNA" Ready Idiyappam**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
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1	Salt	2501	0%	0.5
2	Rice Flour	1106	0%	99.5

**m. "KRISHNA" Baiji Mix 200gm and 500gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Gram Dhal Flour	0713	0%	40
2	Rice Flour	1106	0%	40
3	Asafoetida	0904	5%	2
4	Chilly Powder	904	5%	15
5	Sodium BI Carbonate	2836	5%	1
6	Salt	2501	0%	2

**n. "KRISHNA" Wheat Khara Bath Mix 200gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Broken Wheat	1008	0%	96
2	Turmeric Powder	1008	5%	0.8
3	Gram Dhal and Urid Dhal	0713	0%	0.2
4	Tomato	0702	0%	0.3
5	Ginger	0910	0%	0.15
6	Onion	0703	0%	0.15
7	Green Chilly	0709	0%	0.8
8	Salt	2501	0%	1
9	Curry Leaves	709	0%	0.1
10	Spices	0909	5%	0.1
11	Hydrogenated Fat	1517	5%	0.1
12	Mustard	1207	5%	0.1

**o. "KRISHNA" Rice Upma Mix 200gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Rice	1006	0%	96
2	Toor Dhal	0713	0%	1.5
3	Gram Dhal, Urid Dhal	0713	0%	1.5
4	Jeera	0909	5%	0.2
5	Pepper	0904	5%	0.2
6	Asafoetida	0904	5%	0.2
7	Green Chilly	0709	0%	0.2
8	Salt	2501	0%	0.2

**p. "KRISHNA" Fenugreek Kazhi Mix 200gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Rice	1006	0%	59

2	Urid Dhal	0713	0%	35
3	Fenugreek	0910	5%	5
4	Cardamom	0908	5%	0.2
5	Salt	2501	0%	0.8

2.2 The applicant has stated that the Government has issued Circular No.80 dated 31.12.2018 containing clarification regarding GST rate and classification of some goods in which clarification has been issued with respect to classification of Chhatua or Sattu, which is a mixture of flour of ground pulses and cereals. The purpose of this circular being discussed here is that the said circular appears to be squarely applicable in the instant case. The applicant has also stated that they are making ready to prepare foods as mentioned above and the ingredients are added by mere blending/mixing. i.e. for a kind of specific category of savories, some portion of salt, Rice, Rice flour etc, are mixed. The above said mixes are same like the mixture of flour of vegetable plants which falls under serial no.78 of the CGST Notification No.2/2017- Central Tax (Rate) dated 28.06.2017 and serial no.78 of the No.II(2)/CTR/532(d-5)/2017 vide G.O. (Ms) No. 63 dated 29.06.2017 as amended.

2.3 The details of other products are as below:

**4. HEALTH MIXES**

They have stated that they have sold the Health mixes in the following brand names and the percentage of mixes of ingredients details are as follows:

**a. "KRISHNA" Health Mavoo Mix 200gm, 500gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Ragi	1008	0%	20
2	Barley	1003	0%	10
3	Wheat	1001	0%	10
4	Fired Gram	0713	0%	10
5	Corn	1005	0%	8
6	Groundnut	1202	0%	12
7	Rice	1006	0%	13
8	Moong Dhal	0713	0%	7
9	Sago	1108	5%	5
10	Millet	1008	0%	2.5
11	Cardamom	908	5%	0.3

12	Badam	801	5%	0.7
13	Cashew	801	5%	0.5
14	Dry Ginger	0910	5%	1

**b. "KRISHNA" Sprouted Roasted Health Mix 200gm and 300gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Ragi	1008	0%	10
2	Barley	1003	0%	13
3	Bajra	1008	0%	13
4	Sorghum	1007	0%	20
5	Green Gram & Fried	0713	0%	17
6	Rice	1006	0%	17
7	Dry Ginger	0910	5%	1
8	Sago	1108	5%	8
9	Cardamom	908	5%	1

**c. "KRISHNA" Sprouted Roasted Health Mix (Badam) box 200gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Ragi	1008	0%	22
2	Sugar	1701	5%	40
3	Barley	1003	0%	20.5
4	Bajra.	1008	0%	1.5
5	Sorghum	1007	0%	2
6	Green Gram & Fried	0713	0%	4.5
7	Rice	1006	0%	1.5
8	Dry Ginger	0910	5%	.8
9	Sago	1108	5%	1.2
10	Cardamom	908	5%	1
11	Edible Starch	0704	0%	3
12	Almond	802	5%	1
13	C a s h e w	801	5%	0.5
14	Contains Permitted Synthetic Food Colours (E110)&(E112)	3204	18%	0.505

**d. "KRISHNA" Sprouted Roasted Health Mix (Chaco) box 200gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Ragi	1008	0%	20
2	Sugar	1701	5%	20
3	Barley	1003	0%	2.5
4	Bajra	1008	0%	20
5	Sorghum	1007	0%	10

6	Green Gram & Fried	0713	0%	10
7	Rice	1006	0%	13
8	Dry Ginger	0910	5%	
9	Sago	1108	5%	2
10	Cardamom	908	5%	0.2
11	Milk Powder	0402	5%	0.5
12	Cocoa Powder	1805	18%	0.5
13	Contains Permitted Synthetic Food Colours (E110) &(E122)	3204	18%	0.3

### **5. PORRIADGE MIXES**

#### **a. "KRISHNA" Bajra Porridge Mix 500gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Bajra	1008	0%	68
2	Salt	2501	0%	2
3	Rice	1006	0%	30

#### **b. "KRISHNA" Jowar porridge Mix 500gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Jowar	1008	0%	87
2	Salt	2501	0%	2.5
3	Rice	1006	0%	10.5

#### **c. "Krishna" Raggi Porridge Mix 500g**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Ragi	1008	0%	96
2	Salt	2501	0%	1
3	Rice	1006	0%	3

#### **d. "KRISHNA" Horse gram Porridge Mix 200gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Horse Gram	0713	0%	90
2	Salt	2501	0%	1
3	Rice	1006	0%	4
4	Ragi	1008	0%	3
5	Wheat	1001	0%	1
6	Thinnai	1008	0%	1

#### **e. "KRISHNA" Greengram Porridge Mix 200gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
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1	Green Moong Dhal	1008	0%	96
2	Salt	2501	0%	1
3	Rice	1006	0%	3

**f. "KRISHNA" Multigrain Porridge Mix 200gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Black Rice	1006	0%	75
2	Rice	1006	0%	6
3	Samba Wheat	1006	0%	3.5
4	Barley	1101	0%	3
5	Fried Gram Dhal	0713	0%	3.5
6	Fenugreek	0910	5%	7
7	Salt	2501	0%	2

**g. "KRISHNA" Little Rice & Foxtail Rice Porridge Mix 100gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Little (Samai Rice)	1008	0%	35
2	Foxtail (Thinai Rice)	1008	0%	35
3	Raw Rice	1006	0%	8
4	Gram Dhal	0713	0%	12
5	Sago	1108	5%	7
6	Salt	2501	0%	3

**h. "KRISHNA" Red Rice & Bajra Porridge Mix 100gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Red Rice	1006	0%	30
2	Bajra	1008	0%	40
3	Gram Dhal	0713	0%	10
4	Bengal Gram Dhal	0713	0%	10
5	Rice	1006	0%	7.5
6	Salt	2501	0%	2.5

**i. "KRISHNA" Ragi & Hand Grinded Rice Porridge Mix 100gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Hand Grind Rice	1006	0%	60
2	Rice	1006	0%	10
3	Ragi	1008	0%	10
4	Puffed Rice	1904	0%	5
5	Barley	1003	0%	10
6	Toor Dhal	0713	0%	3
7	Salt	2501	0%	2

**j. "KRISHNA" Yellow Corn & Rice Porridge Mix 100gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Yellow Corn	1005	0%	80
2	Boil Rice	1006	0%	10
3	Rice	1006	0%	8
4	Sago	1108	5%	1
5	Salt	2501	0%	1

**k. "KRISHNA" Kodu Rice & Sorghum Porridge Mix 100gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Kodo Rice	1006	0%	5
2	Sorgham	1007	0%	5
3	Rice	1006	0%	86
4	Gram Dhal	0713	0%	1
5	Salt	2501	0%	3

**l. "KRISHNA" Rice & Dhall Porridge Mix 100gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Rice	1006	0%	5
2	Coconut	801	0%	5
3	Moong Dhal & Gram Dhal	0713	0%	86
4	Awal		0%	
5	Salt	2501	0%	

**m. "KRISHNA" Samba Wheat & Barnyard Rice Porridge Mix 100gm**

S.No	Name of the Commodity	HSN	Tax	% of Mixing
1	Barnyard Rice	1006	0%	60
2	Samba Wheat	1008	0%	10
3	Moong Dhal	0713	0%	10
4	Rice	1006	0%	5
5	Salt	2501	0%	0.5
6	Sago	1106	5%	4.5

2.4 The applicant has stated that the ingredients of the above said products are classifiable under the 0%, 5%, 12% and 18% GST. For making the ready to prepare foods, the above-mentioned different types of ingredients are added by mere blending/mixing. i.e. for a kind of specific category of savories, some portion of salt, Rice, Rice flour etc, are mixed. The applicant has made reference to the Order No.

AAR No.GUJ/GAAR/R/43/2020, dated 30.07.2020 issued by the Gujarat Authority for Advance Ruling wherein it is stated that

1. Khaman mix flour, Gota mix flour, Handwa mix flour, Dahi wada mix flour, Dalwada mix flour, Meduvada mix flour, Pudla mix flour, Moong bhajiya mix flour, Chorafali mix flour, Bhajiya mix flour, Dhokla mix flour, Idli mix flour and Dosa mix flour are classifiable under subheading 11061000 of the First Schedule to the Customs Tariff Act, 1975(51 of 1975). They appear at Entry No.59 of Schedule-I of Notification No.01/2017-Central Tax (Rate) dated 28.06.2017 and the GST liability on all these products is 5% (2.5% CGST + 2.5% SGST).

2. Upma mix flour, Rava idli mix flour and muthiya mix flour are classifiable under sub-heading 23023000 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) whereas Khichu mix flour is classifiable under sub-heading 23024000 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975). They appear at Entry No.103A of Schedule-I of Notification No. 01/2017 Central Tax (Rate), dated 28.06.2017 and the GST liability on these products is 5% (2.5% CGST + 2.5% SGST).

3. Chutney powder is classifiable under Sub-heading 07139099 of the First Schedule to the Customs Tariff Act, 1975(1 of 1975). The said product appeared at Entry No.23 of Schedule-III of Notification No. 01/2017- Central Tax (Rate) dated 28.06.2017 till 14.11.2017 and at Entry No. IOOA of Schedule-I of the said notification with effect from 15.11.2017. The GST liability on the said product was 18 %( 9% COST + 9% SGST) upto 14.11.2017 and 5 %( 2.5% COST+ 2.5% SGST) with effect from 15.11.2017.

4. The supply of Gota Mix and Chutney powder will be considered as a 'mixed supply' of goods and will be considered as a supply of Gota Mix (falling under Sub-heading 11061000 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)) on which the GST liability will be 5%(2.5% CGST + 2.5% SGST). The supply of Bhajiya Mix and Chutney powder will be considered as a 'mixed supply' of goods and will be considered as a supply of Bhajiya Mix (falling under Sub-heading 11061000 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)) on which the GST liability will be 5%(2.5% CGST+ 2.5% SGST).



The applicant has also relied upon the ruling issued by the Tamilnadu AAR in the case of Britannia Industries Private Limited, wherein it was ruled by the authority that the Flavoured Milk Powder sold in the name of Britannia Winkin "Cow Thick Shake" is not classified under the tariff heading "0402/0404" but classified under CTH 22029930 and taxed at 12% (CGST 6% + SGST 6%) in Order No.08/AAR/2020, Dated 25.02.2020.

2.5 In view of the aforementioned facts, the applicant has sought the authority to clarify the GST Rate on the above said products and its HSN Code as stated above.

3.1 The authorized representative, Shri. R.Thiagarajan, Advocate appeared for the personal hearing on 05.03.2021 and reiterated their submissions made in the application. They stated that they have registered for the 'Trade Mark' in 2018 which is still pending. They referred to the clarification in Circular No.80/54/2018-GST dated 31.12.2018 in respect of 'Chhatua' or 'Sattu'. They also referred to the order of TNAAR in the case of Mahalakshmi Stores. They stated that their products will either fall under CTH1106 or CTH 2302 and also stated that they are currently classifying their products under CTH 1901 or CTH 2106. They stated that under Central Excise Regime they were not registered and that their products were not tested. They were asked to furnish VAT Returns, write up on similarities and differences between their products(groupwise) and that of Gujarat AAR & Mahalakshmi Stores(TNAAR). They furnished additional submissions, wherein, inter-alia, stated that :

- Since they are mainly dealing food products, they are registered under FSSI Act and having FSSI License No.12418028000133.
- The raw materials used for manufacturing of these products are pulses and grams, grains/cereals, spices etc. the following are stated as the main business activities of the applicant:
  - a. Purchase of food grains and pulses from open market
  - b. Such pulses are sorted and washed and then send to grinding machine.
  - c. Pulses are grinded into flour in grinding machine for e.g. where grams is purchased it results into gram flour by following grinding process. In certain cases, purchases grinded flour directly from the vendors.
  - d. Now, certain spices are mixed in flour and such mixed flour is packed in various packings.
  - e. Mixed flour (commercially known as instant mix flour) are sold in open market or through distributors to consumers.

- f. End consumer of such instant mix flour is required to follow certain food preparation process before such product can be consumed as eatable.
  - g. Hence, instant mix flour cannot be consumed as it is, but it is required to follow certain cooking procedures before consumption. Hence the product manufactured and sold by the applicant is not ready to eat but can be said as ready to cook.
  - h. Ready to mix/instant mix flour contains mainly flours of grains and/or pulses like Bengal gram dal, gram dal, urad dal, chana dal, moong dal, paddy, sago, wheat granule, rice etc. where the content of flour is having major weightage. Most of the mixed flour products have flour content more than 70-90%.
  - i. Powder of spices like pepper, red chilli, coriander, ajma, sounff, jeera, turmeric, tamarind, iodised salt, sugar, mustard, lemon, condiments, citric acid, sodium bicarbonate, turmeric, cumin, clove, curry leaves, asafetida, baciliyam, black pepper, tej patta, curry leaves bundian, fennel seeds, anise seeds, bay leaf, neem leaves (sweet), flavours etc are added in a very little quantity to make the product tasty and delicious.
  - j. At the processing unit, the applicant is not carrying any process of cooking. The applicant carries on only mixing process, whereby spices condiments and flavours are mixed with flour of grains, cereals and pulses. Flour of grains, cereals and pulses are used in its primary form.
  - k. Instant mix/ready to mix flour is packed in sealed packing of 175 gms 200/500 grams and 1 kg. On packing material, preparation process/recipe is printed to prepare food from such instant mix.
  - l. Instant mix/ready mix flour is by all means not a processed food, neither cooked food, nor semi-processed food, nor semi cooked food, nor preserved food or not a ready to eat food. Instant mixed flour is a flour of grains and pulses mixed with spices, condiments and flavours.
- After introduction of new GST regime, they were confused about the classification of goods under the GST Schedule and its applicable rate of tax. Some of the manufacturer having similar line of business charging rate of tax at 18% and some of them are charging 5% and also as exempted.
- The probable classification of HSN codes are as under:

S.No	HSN Code	Particulars
1	0713	Dried Leguminous Vegetables, Shelled, Whether Or Not Skinned Or Split

2	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. [other than those put up in unit container and bearing a registered brand name]
3	1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included [other than preparations for infants or young children, put up for retail sale and mixes and doughs for the preparation of bakers' wares of heading 1905]
4	2106	Food preparations not elsewhere specified or included i.e. Protein concentrates and textured protein substances, Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup, Compound preparations for making non-alcoholic beverages, Food flavouring material, Churna for pan, Custard powder

3.2 In furtherance to the personal hearing held on 05.03.2021, the applicant furnished the following submissions.

- Cash /Credit bill dated 15.03.2021 of Saraswathi Agency for sale of health mix at 5% GST
- Copy of book reference of TN VAT regime indicating that their products are clarified under Ist Schedule of Part-B of Item No.51 of the TNVAT Act and having Commodity Code 2051 and also allotted New Commodity Code 112051006. Hence, they have stated that in the earlier taxation regime itself the Government has categorically clarified that their products falling under Chapter XI under the Commercial Tariff Head (CTH).
- Sample purchase invoices of various ingredients Palmyra Sugar, Dry Ginder, Dhals, Coriander, Green Gram, Black Gram, Bengal Gram, Maize, Thinai,

Ragi, Horsegram, Wheat, cholam, Varagu, Kudiraivalli, Samai Rice, Rice, etc used for preparation of above said products.

- Copy of letter furnished to the Registrar of Trade Marks, Chennai in relation to use of the Trade Mark "SRI KRISHNA" dispute between the applicant and Ram Behari Agarwal
- Form 'C' Licence obtained from Tamilnadu Food Safety and Drug Administration Department, Government of Tamilnadu.
- Sample sale invoice copy of various products sold by them along with said products for which ruling is sought before this authority.

They stated that their health mix products like "Krishna Health Mavoo Mix, Sprouted Roasted Health Mix, Sprouted Roasted Health Mix (Badam) & Sprouted Roasted Health Mix (Chaco) are significant in improving the health conditions of the women and old age peoples. These products are commonly and colloquially called as health mix product and the sattu mavoo while during marking on the sale of those products. The competitor in the field selling their product as health mix are charging 5% GST tax as per the Xerox copy of the sale bill is enclosed. They furnished the write up on the similarities and differences between their products (group wise) and that of Gujarat AAR & Mahalakshmi Stores (TNAAR) stating that the products dealt by them and the products discussed in the Advance Ruling Gujarat AAR & Tamilnadu AAR in the case of Dipak Kumar Kantilal Chotai & Mahalakshmi Stores are mostly having similar nature. But the name affixed for marking their products alone was different due to their geographical area in those products. For example the Idly mix flour is nothing but a composition of Rice, Urad dal, Iodised salt, Sodium Bicarbonate, Citric acid. The very same kind of product dealt by the applicant was termed as Krishna Kanchipuram Idly mix. It could be evidenced from the above said composition of comparison of both products; the major ingredient is Rice Flour with various other similar portions of ingredients.

M/s. Dipakkumar Kantilal Chotai In GUJ/ GAAR/ R/43/20 20,dt.30.07.2020. Product Name	Ingredients	Rate of Tax	Krishna Bhavan Foods and Sweets, Trichy	Ingredients
<b>1. DOSAI MIXES</b>				
a. Khaman Mix Flour	Gram Flour, Salt etc.	5%	a. Krishna Rava Dosa Mix Flour	Rice Flour, Wheat Flour, Salt Cumin, Pepper etc.
b. Pudla Mix Flour	Gram Flour, Salt, Cumin Powder, Turmeric, etc		b. Krishna Special Rava Dosa Mix Flour c. Krishna Ragirava Dosa	Rice Flour, Wheat Flour, Salt Cumin, Pepper etc.

			Mix Flour	Rice Flour, Wheat Flour, Salt Cumin, Pepper etc.
a. Dhokla Mix Flour	Rice, Salt etc	5%	a. Krishna Sola Dosai Mix Flour b. Krishna Kambu Dosai Mix	Rice, Salt etc. Rice, Salt etc.
a. Upma Mix Flour	Granule, Salt, Gram Dal	5%	a. Krishna Multigrain Dosai Mix	Grains, Dhall, urid Dhall, salt, etc.
a. Handwa Mix Flour	Rice, Urid Dal, salt, etc.	5%	a. Krishna Horse Gram Mix Flour b. Krishna Green Leaf Dosai Mix	Rice, Urid Dal, Salt etc. Rice, Green Gram Dal, Urid Dal, Salt etc.
<b>2. IDLY MIXES</b>				
a. Idli Mix Flour	Rice, Dal, Sodium Bicarbonate, Salt etc.	5%	a. Krishna Kanchipuram Idly Mix b. Krishna Oats Idly Mix	Rice, Black Gram Dhal, Sodium Bicarbonate, Salt etc. Rice, Black Gram Dhal, Sodium Bicarbonate, Salt etc.
b. Muthiya Mix Flour	What Flour, Asafoetida, Turmeric, Curry Leaves, salt etc.	5%	c. Krishna Masala Idly Mix	Rice Flour, Black Gram Dhal, Sodium Bicarbonate, Salt, Asafoetida, Turmeric, Curry Leaves etc.
c. Rava Idli Mix Flour, Idli Mix Flour & Gota Mix Flour	Rava, Dhal, Sodium Carbonate, Curry Leaves, Salt	5%	d. Krishna Wheat Rava Idly Mix	Grain, Bengal Gram Dal, Sodium Bicarbonate, Curry Leaves, Salt, Acid etc.
d. Rava Idli Mix Flour, Idli Mix Flour Upma Mix Four	Rava, Dhal, Sodium Carbonate Curry Leaves, Salt etc.	5%	e. Krishna Rava Idly Mix	Bengal Gram Dhal, Vegetable Fat, Sodium bicarbonate, Curry Leaves, Salt etc.
e. Idli Mix Flour	Rice, Dal, Sodium Bicarbonate, Salt etc.	5%	f. Krishna Ragi and Bajra Idly Mix & Rice Idly Mix	Rice, Ragi, Urid Dal, Sodium bicarbonate, Salt, etc.
<b>3. TIFFEN MIXES</b>				
a. Handwa Mix Flour & Dosai Mix Flour	Rice, Dal, Salt, etc.	5%	a. Krishna Adai Mavoo Mix	Rice, Toor Dal, Green Gram Dal, Gram Dal, Black Gram Dal, salt, etc. Green Gram Dhal,

b. Medu Vada Mix Flour & Upma Mix Flour	Dal, Rice, Green Chilly, Salt, Curry Leaves, etc.	5%	b.Krishna Millet Adai Mix	Gram Dhal & Urid Dhal, Rice, Shami rice, Green Chilly, Salt, Curry Leaves, etc.
c. Handwa Mix Flour	Dal, Turmeric, salt, etc.	5%	c.Krishna Kitchadi Mix	Gram Dhal, Turmeric, Salt, etc.
d. Upma Mix Flour	Granule, Salt, Hydrogenated fat, Citric Acid, etc.	5%	d.Krishna Parota Mix	Maida, Hydrogenated Fat, Acid, etc.
e.Dhokle Mix Flour & Gota Mix Flour	Rice,Dal, Pepper, Turmeric, Salt, etc	5%	e.Krishna Venpongali Mix	Rice, Broken Green Dhal, Pepper, Turmeric, Salt, etc.,
f.Dhokle Mix Flour	Rice, Dal, Salt, etc.	5%	f.Krishna Uzhunthakali Mavoo	Broken Green dhal, Gram, Rice, etc.
g.Upma Mix Flour	Granule, sugar, etc.	5%	g.Krishna Kesari Mix & Payasam Mix	Grain, Sugar, etc.
h.Dhokla Mix Flour	Dal, Asafoetida Sodium Bicarbonate, Salt etc.	5%	h.Krishna Vadai Mavoo & MasalVadai Mavoo	Urid Dhal, Asafoetida, Salt, Sodium Bicarbonate, etc.
i.Gota Mix Flour	Dal, Asafoetida Sodium Carbonate, Salt, etc.	5%	i.Krishna Pattanam Pakoda Mix, Ready Idiyappam & Bajji Mix	Gram Dhal Flour, Rice Flour, Asafoetida, Sodium Bicarbonate, Salt, etc.
j.Upma Mix Four	Wheat Granule, Dal, Green Chilli, Salt, Hydrogenated Fat, Mustard, etc.	5%	j.KrishnaWheat Khara Bath Mix	Broken wheat, Gram Dhal and Urid Dhal, Green Chilly, Salt, Hydrogenated Fat, Mustard, etc.
k.Dhokla Mix Flour	Rice, Dal, Asafoetida, Salt, etc.	5%	k.Rice Upma Mix & Fenugreek Kazhi Mix	Rice, Toor Dhal, GramDhal, Urid Dhal, Asafoetida, Salt etc.
<b>4.HEALTH MIXES</b>				
a. Upma Mix Flour	Wheat Granule, Gram, Dhal Sugar,etc.	5%	a.Krishna Health Mavoo Mix, Sprouted Roasted Health Mix, Sprouted Roasted Health Mix (Badam) & Sprouted Roasted Health Mix	Grains (Ragi, Barley, wheat,Millet) Moong Dhal, Fried Gram, Sugar, Rice etc.



			(Chaco)	
<b>5. PORRIDGE MIXES</b>				
a. Upma Mix Flour	Wheat Granule, Salt, Dal, etc.	5%	a. Krishna Porridge Mixes	Grains (Bajra, Jowar, Ragi, Wheat, Samba Wheat), Dal, Rice, Salt, etc.

- Regarding the products dealt by the Tamil Nadu Advance Ruling in the case of Mahalakshmi stores they mainly dealt mixture of flour of pulses and grams and mixture of both pulses and grams and cereals. The major ingredients of the raw materials and its HSN code are used for the purpose of classifying the goods.

3.3 The Registry vide their letter dated 12.04.2021 informed the applicant to furnish the copy of VAT Returns as required in the physical personal hearing. The applicant vide their letter dated 15.04.2021 submitted the copy of Notification No.II(1)/CTR/12(R-20)/2011 dated 11.07.2011 for reduction of tax under Tamilnadu Value Added Tax Act and copy of VAT Returns.

4.1 The State Jurisdictional authority who has the administrative jurisdiction over the applicant has stated that the applicant's products falls under the chapter heading 2106 attracting GST @ 5% as per Notification No.41/2017 dated 14.11.2017.

5.1 The Centre Jurisdiction authority has reported that there is no pending proceedings in respect of the applicant.

6.1 We have carefully examined the statement of facts; supporting documents filed by the Applicant, the comments of the State Jurisdictional authority and heard the arguments made by the applicant during the personal hearing. The applicant is engaged in the manufacture and are sale of ready to prepare cooking products in the name of "**KRISHNA**", Dosai Mix, Idly Mix, Tiffin Mix, Sweet Mixes, Health Mix and Porridge Mix among other flours and mixes. In the preparation of above food products, they have stated to have mixed the various Ingredients (Commodities in various rate of tax and slabs) used for the manufacturing and are selling as 175 Grams, 200 Grams, 500 Grams and 1 Kilograms packets. The applicant has sought ruling to clarify the GST rate applicable to their products (49 in number) listed in Para 2 above and the classification for their products with corresponding HSN code.

The applicant has sought ruling on the classification and the applicable rate on the supplies made by them and therefore the application is admissible under Section 95/97(2) of the GST Act.

7.1 From the submissions, it is seen that the ruling is sought for

- Dosai Mixes such as Krishna Rava Dosai Mix, Ragi Rava dosa Mix, Sola Dosai Mix, Kambu Dosai Mix, Multigrain Dosai Mix, Horse Gram Dosai Mix, Green Leaf Dosai Mix.;
- Idly Mixes such as Krishna Kanchipuram Idly Mix, Oats Idly Mix, Masala Idly Mix, Wheat Rava Idly mix, Rava Idly Mix, Ragi & Bajra Idly Mix, Rice Idly mix.;
- Tiffin Mixes such as Adai Mavoo Mix, Millet Adai Mix, Kitchadi Mix, Parota Mix, Venpongal Mix, Uzhunthakazhi Mavoo, Kesari Mix, Paniyaram Mix, Vadai Mavoo, Masal Vadai Mavoo, Pattanam Pakoda Mix, Ready Idiyappam mix, Bajji Mix, Wheat Kara Bath Mix, Rice Upma Mix and Fenugreek Kazhi Mix.;
- Health mixes such as Health Mavoo Mix, Sprouted roasted Health Mix, Sprouted Roasted Health Mix (Badam), Sprouted Roasted Health Mix (Chaco) and
- Porridge Mixes such as Bajra Porridge Mix, Jowar Porridge Mix, Raggi Porridge Mix, Horse Gram Porridge Mix, Greengram Porridge Mix, Multigrain Porridge Mix, Little Rice and Foxtail Rice Porridge Mix, Red Rice and Bajara Porridge Mix, Ragi and Home Grinded Rice Porridge Mix, Yellow Corn and Rice Porridge Mix, Kodu Rice and Sorghum Porridge Mix, Rice & Dhall Porridge Mix, Samba Wheat and Barnyard rice Porridge Mix.

The applicant has provided the Composition of the above products with the percentage of ingredients used in the manufacture of such products. They have stated that the ingredients of the said products are subjected to GST rates of 0%, 5%, 12%, and 18%. During the personal hearing the applicant has stated that they are currently classifying their products under CTH 1901 or CTH 2106. They produced the printed packet of the products at the time of hearing. They stated that some of the manufacturer having similar line of business are charging rate of tax at 18% and some of them are charging 5% and also as exempted.

7.2 On perusal of the Sale Invoices No. 06296 dated 10/12/2020 raised on Sree Jayam Super Market; 06004 dated 11/12/2020 raised on Janapriya Maligai and A3850 dated 06/10/2020 raised on Virudhunagar Sarvodhya Sang,



copies of which are furnished by the applicant, it is seen that they classify the products for which ruling is sought under CTH 2106 and are charging GST @ 18%. They claim that their products will fall either under CTH 1106 or CTH 2302 based on the ruling in the case of M/s. Mahalakshmi Stores and M/s. Dipak Kumar Kantilal Chotai referred to by them. On perusal of the comparative statement furnished by them with respect to their products and that in the case of Dipak kumar Kantilal Chotai as available in para 3.2 above, it appears that the applicant has tried to compare based on the name of the product rather than the composition of the ingredients. This is established by the comparison provided in respect of Dosai Mixes- Khamam Mix Flour made of Gram Flour, salt etc is equated to Krishna Rava Dosa Mix Flour made of Rice Flour, Wheat Flour, Salt, cumin, pepper, etc; while the earlier Mix is made of single flour the latter pertaining to the applicant is a composite Mix; Idly Mix- Muthiya Mix Flour made of Wheat Flour, Asafotida, turmeric, curry leaves, salt, etc equated to Masala Idly Mix made of Rice Flour, Black gram dhal, sodium bicarbonate, salt, asafetida, Turmeric, curry leaves, etc- again while the Muthiya mix consists of cereal flour with additives, the Krishna flour is a mix of flours of cereal, gram and additives and so on. In the case of M/s. Mahalakshmi Stores the classification was extended to various types of flours of cereals and grams mixed in a certain proportion and not meant for a particular savories, to fall under CTH 1102 and the one with additives (salt) to fall under CTH 1106. Again the composition of the products in the case of Mahalakshmi Stores and that in the case at hand is different. Further, as per Section 103 of the GST ACT, the ruling issued is applicable only to the applicant and the jurisdictional officer. Advance Ruling is issued based on the facts of the case furnished by the applicant before the authority and the facts of no two case are same. While the common ratio if any available can be adopted, applying the ruling extended to a certain set of facts to another may not be proper.

8.1 Having said that, the issue at hand is taken up independently based on its own merits. From the constituents of the ingredients of the products in hand, it is seen that that products are:

- I - a mixer of flour of cereals falling under Chapter 10 or 11 and salt
  - Ready Idiyappam
  - Bajra Porridge Mix
  - Jowar Porridge Mix
  - Ragi Porridge Mix

- Yellow Corn & Rice Porridge Mix

II- a mixer of flour of cereals falling under Chapter 10 or 11, salt and one or more additives like hydrogenated fat, curry leaves, cumin, pepper, cashew, etc wherein the percentage content of the mixes of flour of cereals are above 95%

- Rava Dosai Mixes,
- Special Rava Dosai Mix,
- Ragi rava Dosai Mix,

III- a mixer of flour of cereals falling under Chapter 10 or 11, flour of Gram/dhall falling under Chapter 07 and salt wherein the percentage content of the mixes of flour of cereals are above 60%

- Sola Dosai Mix
- Kambu Dosai Mix
- Ragi Dosai Mix
- Multigrain Dosai Mix
- Little Rice & Foxtail Rice Porridge Mix
- Red Rice & Bajra Porridge Mix
- Ragi & Hand Grinded Porridge Mix
- Kodu Rice & Sorghum Porridge Mix
- Samba Wheat & Barnyard Rice Porridge Mix

IV - a mixer of flour of Gram/dhall falling under Chapter 07 (more than 80%), flour of cereal falling under chapter 10 or 11 and Salt

- Horse Gram Dosai
- Horse Gram Porridge
- Green Gram Porridge

V - a mixer of flour/grains of cereals falling under Chapter 10 or 11, Gram/dhall of Chapter 7, salt and one or more additives like hydrogenated fat, curry leaves, cumin, pepper, cashew, etc wherein the percentage content of the mixes of flour/ grains varies as required for a particular savoury

- Green Leaf Dosai Mix
- Kanchipuram Idli Mix
- Oats Idli Mix
- Masala Idli Mix
- Wheat Rava Idly Mix
- Rava Idly Mix
- Ragi and Bajra Idli Mix
- Rice Idli Mix

- All Tiffin Mixes except Ready Idiyappam
- All Health Mixes
- Multi grain Porridge Mix
- Rice & Dhall Porridge Mix

8.2 From the description on the packets, it is seen that irrespective of the composition of the individual products, the contents are in the form of flour/granules/strips. The contents are to be mixed with water/curd to make into batter and are not batter in the form it is sold. The cooking instructions are to mix the contents to water/boiled water/curd/milk as required for a particular savories and then cook/pressure cook after the mixed contents are cured for an interval of time specified in the cover, wherever necessary. It is stated that the contents contain the essential ingredients required for a particular savories and additional garnishing is suggested for certain products to add to taste.

8.3 From the above, it is evident that the products are a mix of cereal flours and salt; mix of cereal flours, gram flours and salt; mix of cereal flours, gram flours, salt, hydrogenated fat, etc.; mix of gram flours and salt; mix of cereals flours/grains, gram/dhall, salt, leaves, etc and the products are in the form of flour/granules/strips containing all the essential ingredients, i.e, the contents are all equally needed for the product, irrespective of the percentage composition of such ingredient in the product and no ingredient can be called as an additive. Generally, the products are to be mixed with water/curd in the proportion mentioned in the packet and then cooked as per the instructions on the packet. The applicant purchases the various flours and the products are obtained by mixing the various ingredients as listed by them.

9.1 In terms of explanation (iii) and (iv) to Notification No. 1/2017 - Central Tax (Rate) dt. 28-06-2017, tariff heading, 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 and the rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall be applied for the interpretation and classification of goods. Further HSN being a reliable source based on which Customs Tariff is structured, gives a detailed description of the products classified under a particular heading. Considering all the submissions, we take up the classification of the products.

9.2 In the case at hand, it is to be decided as to whether the aforementioned products fall under the headings CTH 1901 and CTH 2106 as is being classified by them or under CTH 1106 and CTH 2302 as claimed by them. The relevant headings and the related Chapter Notes, Section Notes of the Customs Tariff and the relevant Explanatory notes to HSN and their application to the products in hand are examined as under:

9.3 CTH 1106- Chapter 11:

**CHAPTER 11**

**Products of the milling industry; malt; starches; inulin; wheat gluten**

**Notes:**

1. This Chapter does not cover :
  - (a) roasted malt put up as coffee substitutes (heading 0901 or 2101);
  - (b) prepared flours, groats, meals or starches of heading 1901;
  - (c) corn flakes or other products of heading 1904;
  - (d) vegetables, prepared or preserved, of heading 2001, 2004 or 2005;
  - (e) pharmaceutical products (Chapter 30); or
  - (f) starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

Tariff Item	Description of goods
(1)	(2)
<b>1106</b>	<b>FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES OF HEADING 0713, OF SAGO OR OF ROOTS OR TUBERS OF HEADING 0714 OR OF THE PRODUCTS OF CHAPTER 8</b>
1106 10	- Of the dried leguminous vegetables of heading 0713
1106 10 10	--- Guar Meal kg.
1106 10 90	--- Others kg.
1106 20	- <i>Of sago or of roots or tubers of heading 0714:</i>
1106 20 10	--- Of sago kg.
1106 20 20	--- Of manioc (cassava) kg.
1106 20 90	--- Of other roots and tubers kg.
1106 30	- <i>Of the products of Chapter 8 :</i>
1106 30 10	--- Of tamarind kg.
1106 30 20	--- Of singoda kg.
1106 30 30	--- Mango flour kg.
1106 30 90	--- Other kg.

The relevant HSN Explanatory Notes is as follows:

**GENERAL**

This Chapter includes :

- (1) Products from the milling of the cereals of Chapter 10 and of sweet corn of Chapter 7, **other than** milling residues of heading 23.02. In this context, the products from the milling of wheat, rye, barley, oats, maize (corn) (including whole cobs ground with or without their husks), grain sorghum, rice and buckwheat falling in this Chapter are to be distinguished from the residues of heading 23.02 in accordance with the criteria as to starch and ash content laid down in Chapter Note 2 (A).

Explanatory Notes for CTH 1106:

**1106 - Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.**

1106.10 - Of the dried leguminous vegetables of heading 07.13

1106.20 - Of sago or of roots or tubers of heading 07.14

1106.30 - Of the products of Chapter 8

**(A) Flour, meal and powder of the dried leguminous vegetables of heading 07.13.**

This heading includes the flour, meal and powder made from peas, beans or lentils; they are mainly used for prepared soups or purées.

The heading **does not cover** :

(a) Non-defatted soya flour (heading 12.08)

(b) Lucist bean flour (heading 12.12)

(c) Soups and broths (whether in liquid, solid or powder form), with a basis of vegetable flours or meals (heading 21.04)

**(B) Flour, meal and powder of sago or of roots or tubers of heading 07.14.**

These products are obtained by the simple grinding or grating of the pith of the sago palm or of the dried roots of the manioc, etc. Some of these products are often subjected to heat treatment in the course of manufacture to eliminate toxic substances; this treatment may entail pregelatinisation of the starch.

The heading **does not cover** starches obtained from these sources (it should be noted that the starch obtained from sago is sometimes called "sago flour"). These starches fall in heading 11.08 and can be distinguished from the flours of this heading, because flours, unlike starches, do not crackle when rubbed between the fingers. Pelletised flour, meal and powder of sago or of roots or tubers of heading 07.14 are also excluded (heading 07.14)

**(C) Flour, meal and powder of the products of Chapter 8.**

The principal fruits or nuts of Chapter 8 which are made into flours, meals or powders are chestnuts, almonds, dates, bananas, coconuts and tamarinds.

The heading also includes flour, meal and powder of peel of fruits.

However, the heading **does not cover** tamarind powder in packings for retail sale for prophylactic or therapeutic purposes (heading 30.04).

Products of this heading may be improved by the addition of very small amounts of anti-oxidants or emulsifiers

The heading also **excludes** :

(a) Sago pith (heading 07.14)

(b) Prepared foodstuffs known as tapoca (heading 19.03)

From the above, it is seen that Chapter 11 covers the 'Products of Milling Industry' which have been processed as stated in the notes above and CTH 1106 covers flour, Meal and Powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of CTH 0714 or of products of Chapter 8. As seen in the explanatory notes to chapter 11 above, flours of dried leguminous vegetable and lentils are classified under chapter 1106 if they are obtained only by milling of these raw materials & no further processing has taken place & no addition of other substances with a view for their use as food preparations is made. If there were additions for their use as food preparations, they would be classified under CTH 1901 and such products are excluded from chapter 11.

9.4 CTH 1901- Chapter 19:

Chapter Note 2. For the purposes of heading 1901:

(a) the term "groats" means cereal groats of Chapter 11;

(b) the terms "flour" and "meal" means :

(1) cereal flour and meal of Chapter 11, and

(2) flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 0712), of potatoes (heading 1105) or of dried leguminous vegetables (heading 1106)

Tariff Item	Description of goods
(1)	(2)
<b>1901</b>	<b>MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF HEADINGS 0401 TO 0404, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED</b>
1901 10	- Preparations suitable for infants or young children, put up for retail sale:
1901 10 10	--- Malted milk (including powder)
1901 10 90	--- Other
1901 20 00	- Mixes and doughs for the preparation of bakers' wares of heading 1905
1901 90	- Other :
1901 90 10	--- Malt extract
1901 90 90	--- Other

#### HSN Explanatory Notes:

##### GENERAL

This Chapter covers a number of preparations, generally used for food, which are made either directly from the cereals of Chapter 10, from the products of Chapter 11 or from food flour, meal and powder of vegetable origin of other Chapters (cereal flour, groats and meal, starch, fruit or vegetable flour, meal and powder) or from the goods of headings 04.01 to 04.04. The Chapter also covers pastrycooks' products and biscuits, even when not containing flour, starch or other cereal products.

For the purposes of Note 2 to this Chapter and heading 19.01, the cocoa content of a product can normally be calculated by multiplying the combined theobromine and caffeine content by a factor of 31. It should be noted that the term "cocoa" covers cocoa in all forms, including paste and solid.

Explanatory Notes of CTH 1901(relevant extracts):

For the purposes of this heading :

(A) The terms "flour" and "meal" mean not only the cereal flour or meal of Chapter 11 but also food flour, meal and powder of vegetable origin of any Chapter, such as soya-bean flour. However, these terms do not cover flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).

(B) The term "starch" covers both untransformed starches and starches which have been pregelatinised or solubilised, but not more evolved starch products such as dextrin-maltose.

The preparations of this heading may be liquid or in the form of powders, granules, doughs or other solid forms such as strips or discs.

These preparations are often used for making beverages, gruels, as food suitable for infants or young children, dietic foods, etc., by simply mixing with, or boiling in, milk or water, or for making cakes, puddings, custards or similar culinary preparations.

They may also constitute intermediate preparations for the food industry.

From the above, it is seen that CTH 1901 covers 'Flour', not only of the cereal covered under Chapter 11 but also of vegetable origin of any chapter; the preparation may be in the form of powders, granules, doughs or other solid forms such as strips or discs or in liquid form, but the cocoa content should be 'NIL' or less than 40% and should not have been specified or included elsewhere; these preparations are used by simply mixing with or boiling in water, or for making culinary preparations; the products covered under this heading may also constitute intermediate preparation for the food industry.

9.5 CTH 2106- Chapter 21

CHAPTER 21

*Miscellaneous edible preparations*

NOTES :

SUPPLEMENTARY NOTES :

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



- (h) pre-cooked rice, cooked either fully or partially and their dehydrates; and  
 (i).....

Tariff Item	Description of goods
(1)	(2)
<b>2106</b>	<b>FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED</b>
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

HSN Explanatory Notes is as follows:

**21.06 - Food preparations not elsewhere specified or included.**

2106 10 - Protein concentrates and textured protein substances

2106 90 - Other

Provided that they are not covered by any other heading of the Nomenclature, this heading covers:

- (A) Preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption
- (B) Preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.) (see the General Explanatory Note to Chapter 35).

However, the heading does not cover enzymatic preparations containing foodstuffs (e.g. meat tenderizers consisting of a proteolytic enzyme with added dextrose or other foodstuffs). Such preparations fall in heading 35.07 provided that they are not covered by a more specific heading in the Nomenclature.

From the above, it is seen that CTH 2106 covers those food preparations for use either directly or after processing such as cooking for human consumption and such food preparations should not be covered by any other heading of the Tariff. The heading includes preparations consisting of chemicals (salts) with food stuffs



(flour, sugar, milk powder, etc) for incorporation in food preparations either as ingredient or to improve some of the characteristics of the product.

9.6 CTH 2302- Chapter 23

Tariff Item	Description of goods
(1)	(2)
<b>2302</b>	<b>BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF CEREALS OR OF LEGUMINOUS PLANTS</b>
2302 10	- <i>Of maize (corn) :</i>
2302 10 10	--- Maize bran
2302 10 90	--- Other
2302 30 00	- Of wheat
2302 40 00	- Of other cereals
2302 50 00	- Of leguminous plants

HSN Explanatory Notes:

**23.02 - Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.**

2302.10 - Of maize (corn)

2302.30 - Of wheat

2302.40 - Of other cereals

2302.50 - Of leguminous plants

This heading covers :

(A) **Bran, sharps and other residues from the milling of cereal grains.** This category essentially comprises by-products from the milling of wheat, rye, barley, oats, maize (corn), rice, grain sorghum or buckwheat, which do not comply with the requirements of Note 2 (A) to Chapter 11 as regards starch content and ash content.

These are, in particular :

(1) Bran consisting of the outer skins of cereal grains with a small proportion of the adhering endosperm and a little flour.

(2) Sharps (or middlings), obtained from ground cereals as a by-product in the manufacture of flour and consisting largely of the finer portions of the skins left after screening and sifting and of a little flour.

(B) **Residues from the sifting or other working of cereal grains.** Sifting residues, obtained during pre-milling operations, consist essentially of

- grains of the basic cereal, smaller, mis-shapen, broken or crumbled;
- seeds of various stray plants mixed with the basic cereal;
- fragments of leaves, stalks, minerals, etc

This category further includes :

(1) Residues from the cleaning of silos, ships' holds, etc., which have much the same composition as the above.

(2) The pericarp removed from the rice grain during the bleaching operation.

(3) Residues resulting from hulling, rolling, flaking, pearling, slicing or kibbling of cereal grain.

(C) **Residues and waste of a similar kind resulting from the grinding or other working of leguminous plants.**

The heading also covers the above products in the form of pellets (see the General Explanatory Note to this Chapter.)

The heading also covers whole maize (corn) cobs ground with or without their husks, not fulfilling the criteria as to starch content and ash content provided for products from the milling of maize (corn) in Note 2 (A) to Chapter 11.

From the above, it is evident that CTH 2302 covers byproducts of the milling industry which do not comply with the requirements of Chapter Note 11(2)(A) and sifting residues.

9.7 As per the General Rules of Interpretation of Customs Tariff, the mixtures are to be classified as per Rule 2(b)/Rule 3 which is given under:

*(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of rule 3.*

*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 numerical order among those which equally merit consideration.*

The above rules of Interpretation, provides that the products which are mixtures, are to be classified following the below:

- the heading which provides the most specific description, when possible – as per Rule 3(a) above,
- heading as if the product consisted of the material which gives the essential character
- the heading which occurs last in numerical order among those which equally merit consideration.

9.8 Applying the above to the case at hand, we find that

9.8.1 CTH 1106 covers flours of dried leguminous vegetable and lentils if they are obtained only by milling of these raw materials through the process specified therein

and no further processing has taken place and no addition of other substances with a view for their use as food preparations. In the case at hand, none of the products are entirely made of flours of products falling under Chapter 7 or 8 of the Tariff. The applicant has referred to Circular No.80 dated 31.12.2018 containing clarification regarding GST rate and classification of “Chhatua” or “Sattu” which is a mixture of flour of ground pulses and cereals. The issue regarding classification of Chhatua or Sattu as appearing in the said Circular reads as under:

*3. Applicability of GST on Chhatua or Sattu:*

*3.1 Doubts have been raised regarding applicability of GST on Chhatua (known as “Sattu” in Hindi Belt)*

*3.2 Chhatua or Sattu is a mixture of flour of ground pulses and cereals. HSN code 1106 includes the flour, meal and powder made from peas, beans or lentils (dried leguminous vegetables falling under 0713). Such flour improved by the addition of very small amounts of additives continues to be classified under HSN code 1106. If unbranded, it attracts NIL GST (Sl.No.78 of Notification No.2/2017-Central Tax (rate) dated 28.06.2017) and if branded and packed it attracts 5% GST (S.No.59 of Schedule I of notification No.1/2017-Central Taxes (Rate) dated 28.06.2017.*

The applicant has claimed that this circular is applicable to their products and therefore the products merits classification under CTH 1106. To be classified under CTH 1106, the product should be mix of powder of dried leguminous vegetables falling under CTH 0713. As brought out in para 8.1 supra, the products listed at IV alone is made up predominantly of grounded pulses falling under CTH 0713 and even these products are not entirely of flours of pulses falling under CTH 0713 as they are contain a mix of cereal flours and salt. Here, the ingredient of Cereal flour added to the pulses flour is not an additive but an essential ingredient of the product. Additive are those which adds to taste/ shelf life, etc. Further, the dictionary meaning of Sattu is as under:

“Sattu is flour from the Indian Subcontinent consisting of a mixture of ground pulses and cereals. The dry powder is prepared in various ways as a principal or secondary ingredient of dishes”.

The products at IV in particular and all the products in general are products for use to prepare the food for human consumption and per-se is not a principal or secondary ingredient of dishes. Therefore, the cited circular do not have any application to any of the products in hand and none of the products can be classified under Chapter 11, specifically CTH 1106.

9.8.2 CTH 1901 covers preparation in the form of powders, granules, etc of cereal covered under Chapter 11 & of vegetable origin of any chapter, which are used by simply mixing with or boiling in water, or for making culinary preparations or may constitute intermediate preparation for the food industry and not elsewhere specified or included. In the case at hand the products are not usable by simply mixing with or boiling in water and require to be further processed/cooked for human consumption. The products in hand are more of in the nature of products meant for preparatory to cook food for human consumption and per-se not a preparation which can be used by mixing with water or boiling in water and therefore, the products do not merit classification under CTH 1901. Even the products listed at I and IV at Para 8.1, wherein the major ingredients are mix of cereal flours and mix of gram flours respectively, which are preparations in the form of powder of cereal & vegetable origin do not fall under this category of products as these products cannot be said to be used by simply mixing with or boiling in water but required further processing and be cooked.

9.8.3 CTH 2302 covers products of milling industry which do not comply with the requirements of Note 2(A) to Chapter 11. The applicant seeks classification for their products under this heading only by stating that their products are comparable to the products ruled by the Gujarat AAR referred to by them. As brought out in para supra, the products based on the ingredients are not comparable. Further, in the said case, the authority has proceeded by concluding that the products do not fulfill the criteria with regard to ash content/ starch content/ rate of passage through a sieve, etc as is required by the Chapter Note to Chapter 11, in the absence of the test report(as stated in para 13.4 of the ruling). We do not agree to such a conclusion. Advance Ruling is a facility extended to the taxpayers and the responsibility to furnish the requisite details before the authority to satisfy the claim made by the applicant is on the applicant. In the case at hand, the applicant has not furnished any such test report and further has stated during hearing, no such tests were conducted and therefore, we do not agree to take the arguments without any evidentiary proof and hold none of the products merit classification under Chapter 23 and more specifically under CTH 2302 as claimed by the applicant. In this connection, it is pertinent to note that the State Jurisdiction Officer, who has the administrative control over the applicant has not favoured the classification under Chapter 23 as given in Para 4.1 above.

9.8.4 The residual category to be examined is CTH 2106 under which the applicant classifies these products. CTH 2106 covers food preparations for use either directly or after processing such as cooking and the product must not be covered under any other heading, i.e., it is residuary heading for the products which is not specifically classified elsewhere in the Tariff and covers all the food preparations for use for human consumption. In the case at hand, all the products are a mix of various ingredients which do not find merit to be classified based on the major constituent of the product as all the ingredients are equally important for the product. Further, all the products are marketed and known in common parlance as the preparatory product for Dosai, Idli, Tiffin, Porridge, etc and is not identified based on the major ingredient (based on the percentage of constitution) alone, contained in the said product. For e.g., in the products at I in para 8.1, the cereal flours are base ingredient but they are not known in the common parlance and not marketed as 'cereal flours' to be classified under Chapter 11; similarly the products listed at IV, whose base ingredient is 'pulses flour' is not known as 'Gram Flour'/'Pulse flour' to be classified accordingly. It is pertinent to note that the applicant does sell individual 'Cereal flours'/Gram flours classifying under Chapter 11 as seen from the entries in the invoices furnished by them. Therefore, the products being 'food preparations' and not classifiable specifically under any of the Tariff headings based on the major constituents or other criteria handed by the rules of Interpretation. We hold that all the products for which classification is sought before us are classifiable under CTH 2106.

10.1 Having decided the classification of the products, the applicable rate is to be ruled. The applicable rate of tax under GST is provided vide Notification No. 01/2017-C.T.(Rate) dated 28.06.2017 as amended. The relevant entries are as follows:

Entry No.23 of Schedule-III of the said notification on which GST payable is 18% (9% CGST + 9% SGST), which reads as under:

<b>S.No.</b>	<b>Chapter/Heading/ Subheading / Tariff Item</b>	<b>Description of goods</b>
23	2106	All kinds of food mixes including instant food mixes, soft drink concentrates, Sharbat, Betel nut product known as

		"Supari", Sterilized or pasteurized millstone, ready to eat packaged food and milk containing edible nuts with sugar or other ingredients, Diabetic foods; [other than Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form]
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The above entry was amended vide Notification No.41/2017-Central Tax (Rate) dated 14.11.2017(with effect from 15.11.2017) and reads as under:

S.No.	Chapter/Heading/ Subheading / Tariff Item	Description of goods
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]

Further, S. No. .100A of Schedule-I of Notification No.01/2017-Central Tax (Rate) dated 28.06.2017 was amended with effect from 15.11.2017 wherein idli/dosa batter and chutney powder was added to roasted gram wherein GST rate involved was 5%(2.5% CGST + 2.5% SGST). The same reads as under:

S.No.	Chapter/Heading/ Subheading / Tariff Item	Description of goods
100A	2106	Roasted gram, idli/dosa batter, chutney powder

10.2 In the case at hand, the products are all food preparations in the form of powder. The Dosai Mixes and Idli Mixes are packed and sold as mixes which is to be mixed with water/boiled water/curd to make it as batter and the product sold is a powder and not batter. Therefore the entry at 100A of Schedule-I is not applicable to the applicant's products. All the 49 products for which the ruling is sought is



classifiable under CTH 2106 and the applicable rate is 9% CGST and 9%SGST as provided at Sl.No. 23 of Schedule -III of the Notification No. 01/2017-C.T.(Rate) dated 28.06.2017 as amended and entry S.No. 23 of Schedule-III of Notification No. II (2)/CTR/532(d-4)/2017 vide G.O. (Ms) No. 62 dated 29.06.2017 as amended

11. In view of the above, we rule as under:

**RULING**

The classification of the products is CTH 2106 and the applicable rate of tax is 9%CGST as per entry no.23 of Schedule-III of Notification No. 1/2017-C.T.(Rate) dated 28.06.2017 and 9% SGST as per entry no. 23 of Schedule-III of Notification No. II(2)/CTR/532(d-4)/2017 vide G.O. (Ms) No. 62 dated 29.06.2017 as amended

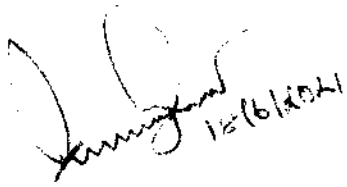
And the same, item-wise is tabulated as under:

S/No.	Name of the Commodity	HSN	Tax
	<b>Dosai Mix-</b>		
1	Krishna Rava Dosai Mixes	2106	18%
2	Krishna Special Rava Dosai Mixes	2106	18%
3	Krishna Ragirava Dosai Mix 200gms	2106	18%
4	Sola Dosai Mix 500gms	2106	18%
5	Kambu Dosai Mix 500gms	2106	18%
6	Ragi Dosa Mix 500gm	2106	18%
7	Multigrain Dosai Mix 200gm	2106	18%
8	Horse Gram Dosai Mix 200gm	2106	18%
9	Green Leaf Dosai Mix 200gm	2106	18%
	<b>Idli Mixes-</b>		
10	Kanchipuram Idly Mix 200gms	2106	18%
11	Oats Idly Mix 200gm	2106	18%
12	Masala Idly Mix 200gm	2106	18%
13	Wheat Rava Idly Mix (Box)200gm	2106	18%
14	Rava Idly Mix 200/500gm	2106	18%
15	Ragi and Bajra Idly Mix 500gm	2106	18%

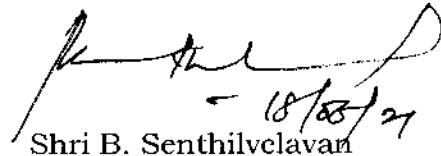
16	Rice Idly Mix 500 gm	2106	18%
	<b>Tiffin Mixes</b>		
17	Adai Mavoo Mix 200gm and 500gm	2106	18%
18	Millet Adai Mix 200gm	2106	18%
19	Kitchadi Mix 200gm and 500gm	2106	18%
20	Parota Mix 200gm and 500gm	2106	18%
21	Venpongal Mix 200gm	2106	18%
22	Uzhunthakali Mavoo 200gm	2106	18%
23	Kesari Mix 200gm	2106	18%
24	Payasam Mix 200gm and 500gm	2106	18%
25	Vadai Mavoo 200gm	2106	18%
26	Masal Vadai Mavoo 200gm	2106	18%
27	Pattanam Pakoda Mix 200gm	2106	18%
28	Ready Idiyappam	2106	18%
29	Bajji Mix 200gm and 500gm	2106	18%
30	Wheat Khara Bath Mix 200gm	2106	18%
31	Rice Upma Mix 200gm	2106	18%
32	Fenugreek Kaxhi Mix 200gm	2106	18%
	<b>Health Mixes-</b>		
33	Health Mavoo Mix 200gms,500gm	2106	18%
34	Sprouted Roased Health Mix 200gm and 300gm	2106	18%
35	Sprouted Roased Health Mix (Badam) box 200gm	2106	18%
36	Sprouted Roased Health Mix (Chaco) box 200gm	2106	18%
	<b>Porridge Mixes-</b>		
37	Bajra Porridge Mix 500gm	2106	18%
38	Jowar Porridge Mix 500gm	2106	18%
39	Ragi Porridge Mix 500gm	2106	18%



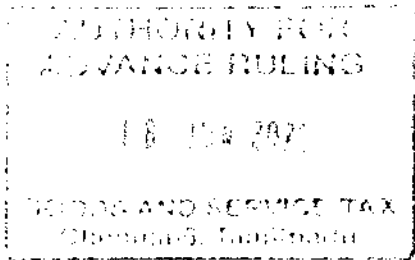
40	Horse Gram Porridge Mix 200gm	2106	18%
41	Greengram Porridge Mix 200gm	2106	18%
42	Multigrain Porridge Mix 200gm	2106	18%
43	Little Rice & Foxtail Rice Porridge Mix 100gm	2106	18%
44	Red Rice & Bajra Porridge Mix 100gm	2106	18%
45	Red & Hand Grinded Rice Porridge Mix 100gm	2106	18%
46	Yellow Corn & Rice Porridge Mix 100gm	2106	18%
47	Kodu Rice & Sorghum Porridge Mix 100gm	2106	18%
48	Rice & Dhall Porridge Mix 100gm	2106	18%
49	Samba Wheat & Barnyard Rice Porridge Mix 100gm	2106	18%



Shri Kurinji Selvaan, V.S.,  
Member, SGST



Shri B. Senthilvelavan  
Member, CGST



To

M/s. Krishna Bhavan Foods & Sweets, //By SPAD//  
No. 402, Big Bazaar Street,  
Gandhi Market, Tamil Nadu.  
Tiichy. 620 008.

Copy Submitted to:

1. The Principal Chief Commissioner of GST & Central Excise,  
26/1, Mahatma Gandhi Road, Nungambakkam, Chennai-600034.

2. The Principal Secretary/Commissioner of Commercial Taxes/Member,  
II Floor, Ezhilagam, Chepauk, Chennai-600 005.

Copy to:

3. The Commissioner of GST & Central Excise,  
Trichi Commissionerate,
4. The Assistant Commissioner(ST),  
West Veli Street Circle,  
Commercial Taxes Building,  
Dr. SVKS Thangaraj Salai,  
Madurai 600 020.
5. Authority for Advance Ruling, Tamil Nadu.  
Room No.503 B, 5<sup>th</sup> Floor,  
Integrated commercial Taxes complex Chennai (north) division,  
No.32, Elephant Gate Bridge Road,  
Chennai- 600003.
6. Master File/ Spare-2