

	KERALA AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX DEPARTMENT TAX TOWER, THIRUVANANTHAPURAM	
---	--	---

BEFORE THE AUTHORITY OF : Dr S. L. Sreeparvathy, IRS &
 : Shri Abraham Renn S., IRS

Legal Name of the applicant	M/s. ADHAV PACKS PRIVATE LIMITED
GSTIN	32AATCA3755C1ZS
ARN	AD3212200020547
Address	62/89, 6th Floor, Sree Sidhi Vinayak, Illom Road, M.G.Road, Kochi, Ernakulam, Kerala - 682016.
Advance Ruling sought for	i. The applicable HSN code for "Paper pouches" (also known as paper covers, paper packs, paper packaging), without handle, used for packing of vegetables, provisions, food items, clothes etc. made of bleached or unbleached kraft or white or similar papers; and ii. The applicable GST Tariff Rate for "Paper pouches" (also known as paper covers, paper packs, paper packaging), without handle, used for packing of vegetables, provisions, food items, clothes etc., made of bleached or unbleached kraft or white or similar papers.
Date of Personal Hearing	26-10-2021
Authorized Representative	---

ADVANCE RULING No.KER/132/2021 Dtd.18-02-2022

1. M/s. Adhav Packs Pvt. Ltd (hereinafter referred to as the applicant) is a private limited company dealing with goods such as cartons boxes, covers, flaps, uncoated kraft paper, paper boards etc. The applicant is a manufacturer-cum-dealer in paper products. The applicant manufactures "paper pouches" also known as covers, paper packs, paper packaging. These paper pouches are used for packing or carrying various



products/commodities like vegetables, clothes, bakery items, food items etc. These paper pouches are manufactured using bleached or unbleached kraft or white or other types of papers. These packs have an opening at one end, however lack handles and hence cannot be considered as paper bag/paper carry bag. The applicant's interpretation is that the product manufactured by them fall under the category of paper products and therefore fall under Heading 4817.30.

2. The applicant had requested an advance ruling on the following

2.1. The applicable HSN code for "Paper pouches" (also known as paper covers, paper packs, paper packaging), without handle, used for packing of vegetables, provisions, food items, clothes etc made of bleached or unbleached kraft or white or similar papers; and

2.2. The applicable GST Tariff Rate for "Paper pouches" (also known as paper covers, paper packs, paper packaging), without handle, used for packing of vegetables, provisions, food items, clothes etc made of bleached or unbleached kraft or white or similar papers.

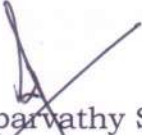
3. Personal hearing

3.1. The applicant was afforded an opportunity of personal hearing through virtual mode on 26.10.2021 at 3.00 p.m. The applicant by e-mail dated 25.10.2021 intimated that they had decided not to proceed further in the matter since the matter has been clarified in a notification stating that the GST rate of paper bags is 18%.


Given the above, the following rulings are issued;

RULING

Ruling: The application is dismissed as withdrawn.


Sreeparvathy S. L.
Joint Commissioner
Member Central Tax




Abraham Renn S.
Additional Commissioner
Member State Tax

To

M/s. Adhav Packs Pvt. Ltd.
62/89, 6th Floor, Sree Sidhi Vinayak,
Illom Road, M.G.Road, Kochi,
Ernakulam, Kerala – 682016.

Copy to

1. The Chief Commissioner of Central Tax and Central Excise, Thiruvananthapuram Zone, C.R.Building, I.S.Press Road, Cochin-682018. [E-mail ID: cccchin@nic.in; ccu-cexcok@nic.in]
2. The Commissioner of State Goods and Services Tax Department, Tax Towers, Karamana, Thiruvananthapuram – 695002.
3. The State Tax Officer, Circle IV, Ernakulam.[E-mail ID: acernakulam4@gmail.com]

