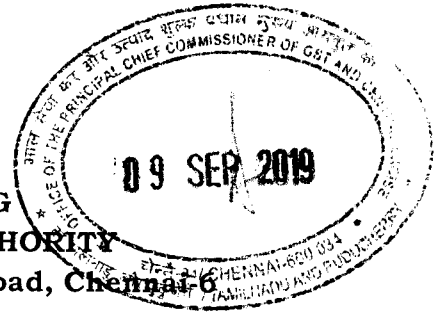


**AUTHORITY FOR ADVANCE RULING  
TAMILNADU ADVANCE RULING AUTHORITY  
PAPJM Buildings, II Floor, No.1, Greams Road, Chennai-6**



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

Members present are:

1. Ms. Manasa Gangotri Kata, IRS Joint Commissioner/Member,  
Office of the Commissioner of GST & Central Excise, Chennai.
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. 39/ARA/2019 Dated 27 .08.2019**

GSTIN Number, if any / User id		33ACOPV9088M1ZG
Legal Name of Applicant		Shri. Madhukant Shah Vishal
Trade Name of the Applicant		M/s. Shree Parshwanath Corporation
Registered Address / Address provided while obtaining user id		No: 24A, Bharat Mill Compound, Meenkarai Road, Pollachi, Coimbatore, Tamil Nadu, 642 004.
Details of Application		Form GST ARA – 001 Application SI.No.27 Dated 19.07.2019
Concerned Officer		State: The Assistant Commissioner(ST), Pollachi (Rural) Assessment Circle  Centre: Coimbatore Commissionarate Division: Pollachi
Nature of activity(s) (proposed / present) in respect of which advance ruling sought for		
A	Category	Processing, Wholesale Business & Exports
B	Description (in brief)	Supplier of “Dried Coconut (Shelled & Peeled)”
Issue/s on which advance ruling required		Classification of goods
Question(s) on which advance ruling is required		classification for the supply of “Dried Coconut (Shelled & Peeled)”

**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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M/s. Madhukant Shah Vishal, (Proprietor: M/s Shree Parshwanath Corporation), No: 24A, Bharat Mill Compound, Meenkarai Road, Pollachi, Coimbatore, Tamil Nadu, 642 004 (hereinafter referred to as 'Applicant') is registered under GST vide GSTIN No.33ACOPV9088M1ZG. The applicant has sought advance ruling on the

“Classification for the supply of “Dried Coconut (Shelled & Peeled)”

They have 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 TNSGST Rules 2017.

2. In the application the applicant has contended that their firm has been supplying dried coconut (Shelled and peeled) which is an edible product and is consumed by the general public as edible dry fruit/nut and therefore it comes under the HSN Code 08011920 and he is exporting to foreign countries also.; the World Customs Organization has held that dried coconut falling under the HSN No. 08011920 is edible and fit for human consumption whereas COPRA falling under HSN No. 1203 is not fit for human consumption and is purely an industrial item meant for the production of coconut oil.; the commodity with HSN 08011910 “Fresh Coconut shelled and Peeled” is preserved by means of refrigeration and used for making coconut chutneys and other fresh coconut recipes.; Even for common parley the edible dry coconut is generally used for retail use human consumption especially in northern India where it is used in domestic house hold for making chutneys, stuffed buns, laddus, curries, pan etc, it is also given as “Prasadam” in temples etc, it is also consumed by children for better immunity.; keeping all this use in mind the legislature has levied “Edible Dry Coconut” under heading “Fruit &

Nut” for Human consumption while “copra” which finds its entry at 1203 under the heading “Oil Seed” unfit for human consumption and is absolutely an industrial item used for the expression of making coconut oil and that In India, people term and distinguish Copra as Edible and Milling.; However “Copra” itself being “Non-edible” in nature (Refer HSN Explanatory notes), it cannot be clubbed and written as “Edible Copra” which is contrary in itself. In foreign countries they right fully term the commodity as Edible Dry Coconut shelled and peeled which comes under the heading of Edible dry fruit and nuts.

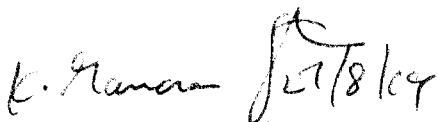
2.1 In view of the above facts, the applicant has stated that it is absolutely clear that one cannot invoice as terming “Edible copra” as its edibility is challenged and it is also clear that HS Code 1203 Copra is meant only for “Milling copra” (refer HSN Explanatory notes) and their commodity falls under HSN Code 08011920 only as it is an edible item for human beings and would not fall under HSN 1203 and therefore, requested to classify “ Dry Coconut (Shelled & Peeled)” under the appropriate heading.

3. The applicant was given an opportunity to be personally heard on 30.08.2019. However, the applicant vide their letter dated 21-08-2019 received in this office on 26.08.2019 has stated they are withdrawing their application as they have already applied for Provisional assessment.

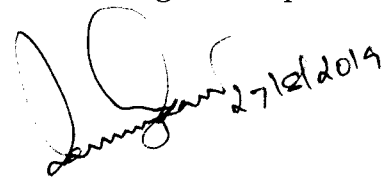
4. In view of the above facts, we rule as under

#### **RULING**

The application filed by the Applicant for Advance Ruling is disposed as withdrawn.



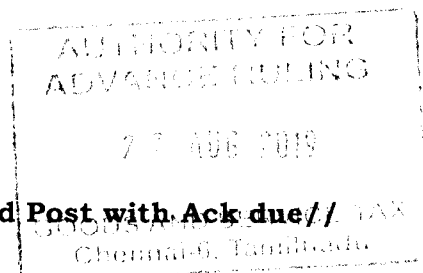
Ms. Manasa Gangotri Kata,  
Member, CGST



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

To  
M/s. Madhukant Shah Vishal  
No: 24A, Bharat Mill Compound,  
Meenkarai Road, Pollachi,  
Coimbatore, Tamil Nadu, 642 004.

// By Speed Post with Ack due//



Copy submitted to :-

1. The Additional Chief Secretary / Commissioner of Commercial Taxes,  
2<sup>nd</sup> Floor, Ezhilagam, Chepauk, Chennai – 600 005.
2. The Principal Chief Commissioner of CGST & Central Excise,  
No. 26/1, Uthamar Mahatma Gandhi Road, Nungambakkam, Ch – 600 034.

Copy to:

3. The Commissioner of GST & Central Excise.,  
Coimbatore Commissionerate.
4. The Assistant Commissioner(ST),  
Pollachi (Rural) Assessment Circle,  
Commercial Taxes Buildings  
Ground Floor, Pollachi  
Palghat Road, Pollachi – 642 001.
5. Master/ Spare