

AUTHORITY FOR ADVANCE RULING
TAMILNADU ADVANCE RULING AUTHORITY
PAPJM Buildings, II Floor, No.1, Greams Road, Chennai-600 006.

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 Principal Chief Commissioner of GST & Central Excise, Chennai.
2. Thiru S. Vijayakumar, M.Sc., Joint Commissioner (CT) / Member (FAC),
Enforcement / Inter-State Investigation Cell, Chennai-6.

ORDER No. 4/AAR/2018 DATED 30.07.2018

GSTIN Number, if any / User id	33AAEFV1540J1ZC
Legal Name of Applicant	M/s. Veeram Natural Products
Registered Address/Address provided while obtaining user id	Geethalaya Building, No. 4 Shanmugam Road, Sivakasi- 626123
Details of Application	GST ARA 01 Application dated 13.06.2018
Concerned Officer	Centre: Madurai Commissionerate - Sivakasi Division State: The Assistant Commissioner (ST), Sivakasi-II Assessment Circle, NGO Colony, Satchiyapuram, Sivakasi West, 626 124.
Nature of activity(s) (proposed / present) in respect of which advance ruling sought	
A Category	Manufacturing
B Description (in Brief)	Manufacturing Aluminium foil disposable container used for packing food.
Issue/s on which advance ruling required	Classification of Aluminum foil disposable container.
Question(s) on which advance ruling is required	What is the appropriate classification for Aluminum foil disposable container? Whether it is classifiable under SH76151030 or SH76071993.

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.

M/s. Veeram Natural Products, Administrative office at No.4, Shanmugam Road, Sivakasi and factory at No.1/518 Co-operative Industrial Estate, Thevarkulam Panchayat, Sivakasi West (hereinafter called the Applicant or the company) are engaged in the supply of goods namely Aluminium Foil Containers, Aluminium Foil Rolls, Waste Aluminium foils and Plastic articles for conveyance. They are registered under GST with GSTIN 33AAEFV1540J1ZC. They have preferred an application seeking Advance Ruling on

“What is the appropriate classification for Aluminum foil disposable container manufactured by them under GST.”

2. The Applicant is a manufacturer of Aluminium foil disposable container by molding/die punching process with Aluminum foil falling under SH76071991 as the raw material. The Aluminium foil disposable container is used for packing food in kitchen and dining tables and they supply the disposable container on payment of tax under SH No.76151030 of GST tariff. The Applicant has stated that they purchase raw materials on payment of GST 18% adv. and the GST payable under SH76151030 is 12% adv.(6% CGST & 6% SGST). Thus there was accrual of excess credit of input tax due to inverted tax structure between the raw material and finished products supplied. Therefore, the applicant had filed application for refund in GSTR RFD 01A for Rs.939402/- under

section 54(3)(ii) of CGST Act 2017. They have further stated that the Assistant Commissioner, Sivakasi division has issued Show-Cause Notice under GSTR RFD-08 for rejection of the refund claim proposing the classification of product under SH7607 and for rejecting the classification under SH76151030.

3. The Authorised Representative of the applicant was heard in the matter on 26.07.2018. They stated that a Show Cause Notice has been issued to them for rejection of refund under the stand that the classification was incorrect. Another Show Cause Notice was given for demand of duty; The proceedings are not yet completed.

4. From the facts and submissions, it is seen that the ruling is sought on the appropriate classification for Aluminium foil disposable container, which is already raised in the Show Cause Notice issued by the Department under the GST law and the proceedings are still pending. First Proviso to Section 98(2) of the CGST/TNGST Act 2017, states that

“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”.

In view of the above, in the present case as the question raised by the applicant in the application is already pending proceedings, in the case of the applicant themselves, the application is not admissible under the said provisions and therefore liable for rejection.

RULING

The application for Advance Ruling dated 13.06.2018 of M/s. Veeram Natural Products, Sivakasi is not admitted, under sub-section (2) of section 98 of the CGST Act, 2017 and the TNGST Act, 2017.

K. Narayan 30/7/18

Ms. Manasa Gangotri Kata, IRS
Member

Shri. S. Vijayakumar
Shri. S. Vijayakumar, M.Sc.,
Member (FAC)

To

M/s. Veeram Natural Products,
Geethalaya Building,
No. 4, Shanmugam Road,
Sivakasi – 626123.

/By SPAD/



Copy Submitted to:

1. Additional Chief Secretary/Commissioner of Commercial Taxes, II Floor, Ezhilagam, Chepauk, Chennai-5.
2. The Principal Chief Commissioner of GST & Central Excise, 26/1, Mahatma Gandhi Road, Nungambakkam, Chennai-600034.

Copy to:

3. The Commissioner of GST & C.Ex., Madurai Commissionerate, Central Revenue Building, Bibikulam, Madurai-625002
4. The Assistant Commissioner (ST), Sivakasi-II Assessment Circle, NGO Colony, Satchiyapuram, Sivakasi West - 626 124.
5. Master File/ Spare-2

DESPATCHED
DATE.....*6/8/18*.....
10/8/18

