

M/s Switz Foods Pvt. Ltd.

Appellate Authority for Advance Ruling — West Bengal

Appeal Case No. 01/WBAAAR/APPEAL/2020 dated 19.03.2020

Q Questions Before the Authority

- Whether the products in the Table containing portions of cooked chicken, mutton, fish, eggs etc. as fillings are classifiable under HSN 1601 as they contain more than 20% by weight of meat.

F Facts

The applicant is a manufacturer of confectionery products like cakes, rusks, and patties, some of which contain fillings of cooked chicken, fish, or eggs. They sought an advance ruling on whether these products, which contain more than 20% by weight of meat, are classifiable under HSN 1601. The original authority had excluded certain products based on their method of cooking and the nature of the base product.

H Ruling

Classification of products with >20% meat filling	Classifiable under HSN 1601	Excludes products at Sl. No. 7 (Fish Spring Roll), 26 (Dimer Devil), 27 (Fish Chop), and 28 (Fish Envelop)
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The Appellate Authority held that products with a main component of chicken filling, excluding specific items (Sl. No. 7 and 26 to 28), are classifiable under HSN 1601. The authority determined that the weight of meat should be considered at the stage when the product is presented to the customer as foodstuff, not at the ingredient level before preparation.

R Reasoning

The authority relied on Chapter Note 2 to Chapter 16, which states that food preparations containing more than 20% by weight of meat, meat offal, or fish are included in Chapter 16. It determined that the test reports provided by the applicant confirmed the final marketable products contained more than 20% by weight of meat. The authority rejected the argument that these are merely 'bakers' wares' because the meat filling is essential to the product's identity and marketability. It distinguished the present case from the Dodsai Corporation Pvt. Ltd. ruling, noting that the products here are distinct meat-based preparations.

P Provisions Relied On

Section 100(1) of the West Bengal Goods and Services Tax Act, 2017

Chapter Note 2 to Chapter 16 of the GST Tariff



For the Practitioner

This ruling clarifies that for food preparations, the **20% meat content threshold** for HSN 1601 classification is to be calculated based on the **final marketable product** rather than raw ingredients. It helps manufacturers of meat-filled snacks argue for HSN 1601 classification over residual entries like 2106. However, it does not apply to all meat-containing products, specifically excluding certain fish-based items identified in the order.

Source

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority: where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: www.gstcouncil.gov.in -> [wb aaar 01 2020 09.01.2020.pdf](#)

Prepared 13-10-2026.

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