

M/s Vegan Wood Private Limited

Appellate Authority for Advance Ruling — Gujarat

GUJ/GAAAR/APPEAL/2026/01

Dated 25.02.2026

Q Questions Before the Authority

- Whether the rice husk board manufactured by us comprising of natural fibre (rice husk powder), calcium carbonate, recycling waste & other processing aid as well as PVC resin, wherein PVC acts only as a bonding agent, would remain classified as wood and articles of wood under chapter 44 & attract 12% rate of GST?

F Facts

The appellant manufactures 'Natural Fibre Composite Board' (NFC), also known as Rice Husk Boards, using agro-waste like rice husk powder, calcium carbonate, PVC resin, and processing aids. The appellant contends that the product is classifiable under CTH 441193 as wood and articles of wood. The original Advance Ruling Authority held the application non-maintainable due to a lack of supporting documentation such as purchase invoices and brochures.

H Ruling

Classification and GST rate of Rice Husk Board

Not decided

The matter was remanded back to the original Authority for fresh adjudication.

The Appellate Authority set aside the impugned ruling dated 21.03.2025 and remanded the matter back to the original Authority for fresh consideration. The Appellate Authority noted that the appellant has now submitted the previously missing documents, which require verification. Consequently, the original Authority is directed to decide the case afresh after considering these new records.

R Reasoning

The Appellate Authority relied on Section 101 of the CGST Act, 2017, which empowers the appellate body to confirm or modify the ruling. Since the original Authority did not have the benefit of the documents now produced by the appellant, the Appellate Authority deemed it appropriate to remand the case. The decision emphasizes that the new material needs to be verified for factual accuracy and relevance before a ruling on the merits can be issued.

P Provisions Relied On

Section 100 of the CGST Act, 2017

Section 101 of the CGST Act, 2017



For the Practitioner

This order is a **procedural remand** and does not provide a substantive ruling on the classification or taxability of Rice Husk Boards. It serves as a reminder that failure to provide adequate documentation before the Advance Ruling Authority can lead to a dismissal, but such issues may be rectified at the appellate stage if the documents are produced. Practitioners should ensure all supporting evidence is submitted at the initial application stage to avoid unnecessary delays.

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 -> 01_vegan_wood_pvt_ltd_1_1.pdf

Prepared 12-10-2026.

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