

M/s Agarwal Industries Private Limited

Authority for Advance Ruling — Andhra Pradesh

Ruling No. AAR/AP/06A (GST)/2018

Dated **08.06.2018**

Q Questions Before the Authority

- Requesting for the clarification of Correct HSN Code of their product i.e "Energy-G premium oil".

F Facts

The applicant is engaged in manufacturing ingredients for poultry feed, specifically an inedible substitute for rice bran oil marketed as Energy-G premium oil. The product is not fit for human consumption and is used purely for manufacturing poultry feed. The applicant submitted that the product is processed from vegetable fats and oils rather than animal fats or oils.

H Ruling

HSN Code and tax rate for Energy-G premium oil

HSN 1518, 5% GST

Applies to inedible vegetable fats/oils processed for poultry feed

The Authority ruled that the correct classification for Energy-G premium oil is **HSN 1518** under S.No. 90 of Schedule I to Notification No. 1/2017-Central Tax (Rate). Accordingly, the product attracts **5% GST**.

R Reasoning

The Authority reviewed the manufacturing process and raw materials, confirming that the product is manufactured out of vegetable fats and oils and not animal fats or oils. HSN Code 1518 covers vegetable fats and oils and their fractions that are modified or processed and excluded from heading 1516. Since the product falls under this description, it is covered under S.No. 90 of Schedule I of Notification No. 1/2017-Central Tax (Rate), attracting a **5% tax rate**.

P Provisions Relied On

HSN Code 1518

Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017

Section 98(1) of CGST Act, 2017 / APGST Act, 2017

! For the Practitioner

Confirms that inedible vegetable oil substitutes used for poultry feed preparation fall under **HSN 1518** taxable at **5% GST** under Schedule I. It helps tax practitioners classify non-edible modified vegetable fats used in animal feeds.

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 -> ap_06a-2018_08.06.18_agarwal_indus.pdf

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