M/s. Animal Feed Analytical and Quality Assurance Laboratory

Authority for Advance Ruling — Tamil Nadu

ORDER No. 3 /AAR/2018 Dated **21.01.2019**

Q Questions Before the Authority

- Whether services related to rearing of all life forms of animals by way of testing include testing of Animal Feeds, Feed ingredients and Feed supplements used to make feeds, and are therefore covered under Notification No. 12/2017 Central Tax (Rate) dated 28.06.2017 (Sl. No. 54, Heading 9986).

F Facts

The applicant is a constituent laboratory of the Veterinary College and Research Institute, Namakkal, under the Tamil Nadu Veterinary and Animal Sciences University. It tests raw materials, finished animal feeds and feed supplements for nutrient profile, contaminants, adulterants and mycotoxins, for farmers, feed manufacturers and government bodies. It charged 18% GST on samples and its invoices carried SAC 9986, and it claimed that its pre-GST exemption under Section 66D of the Finance Act, 1994 carried over to GST under Sl. No. 54 of Notification 12/2017-CT(Rate).

H Ruling

Whether testing of animal feeds, feed ingredients and feed supplements is covered as 'rearing of all life forms of animals by way of testing' under Sl. No. 54 (Heading 9986) of Notification 12/2017-CT(Rate)	****Not covered** by the exemption. The services are not exempt under Notification 12/2017-CT(Rate).**	The ruling applies under the CGST notification and the Tamil Nadu SGST notification (G.O. (Ms) No. 73 dated 29.06.2017). The order does not state the applicable rate. It classifies the services under SAC 998346.

The authority held that the applicant's testing of animal feed, feed ingredients and feed supplements is **not covered** by the exemption under Notification 12/2017-CT(Rate). The services fall under SAC 998346 (technical testing and analysis services), not under heading 9986, which covers only support services to animal husbandry. The ruling applies to both CGST and the Tamil Nadu SGST notification.

R Reasoning

The authority read Sl. No. 54 of the notification and the Heading 9986 classification together. Heading 9986 covers support services to agriculture, and its service code 998612 (animal husbandry services) covers activities such as sheep shearing, herd management, artificial insemination and pet grooming. The authority found that the applicant's activity is a chemical and physiological analysis of feed samples, which is not an animal husbandry support service. It therefore classified the services under SAC 998346 (technical testing and analysis services), which covers testing of chemical and biological properties of materials including food and chemicals. Because the

Prepared as a reading aid. Where this summary and the original order differ, the order governs.

services fall outside the exempt heading, the exemption was held unavailable.

P Provisions Relied On

- Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, Sl. No. 54, Heading 9986
- Classification of services: Heading 9986 (support services to agriculture, hunting, forestry, fishing, mining and utilities) and se…
- SAC 998346 (technical testing and analysis services)
- G.O. (Ms) No. 73 dated 29.06.2017 (Tamil Nadu SGST notification, as referred to in the order)
- Section 98 of the CGST/TNGST Act, 2017 (advance ruling proceedings)
- Section 100(1) of the CGST/TNGST Act, 2017 (appeal to the State Appellate Authority within 30 days)
- Section 66D of the Finance Act, 1994 and D.O.F. No. 334/3/2013-TRU dated 28.02.2013, as cited by the applicant in its pre-…

! For the Practitioner

A testing laboratory that analyses feed, feed ingredients or feed supplements should not assume that the agricultural exemption at Sl. No. 54 applies. The order holds that such testing is technical testing under SAC 998346 and falls outside Heading 9986 animal husbandry support services. The order does not decide the applicable rate, whether the services are taxable at 18% as the applicant charged, or the position for testing of other agricultural produce. The applicant's pre-GST Section 66D argument is not addressed in the ruling.

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 -> tn-03-aar-2019-animal_feed_aqa.pdf

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