

M/s AOV Agro Food Pvt. Ltd.

Authority for Advance Ruling — Haryana

HAR/HAAR/R/2017-18/7

Dated 11.04.2018

Q Questions Before the Authority

- Whether frozen sheep/goat meat carcasses and whole frozen chicken packed in unsealed LDPE bags and secondary HDPE bags qualify as goods put up in 'Unit Containers', and whether such supplies are taxable or exempt from GST under relevant notifications.

F Facts

The applicant processes frozen sheep/goat meat (HSN 0204) and frozen poultry meat (HSN 0207) for supply to the Army and commercial markets. Individual frozen carcasses or chickens are placed into primary unsealed LDPE bags without weight markings, which are then packed into secondary HDPE bags. The secondary HDPE bags carry variable handwritten actual weight markings depending on the specific items enclosed, rather than a fixed, pre-determined quantity or standardized weight.

H Ruling

Supply of frozen sheep/goat meat and whole chicken packed in LDPE and HDPE bags with non-standardized weights

Exempt from GST

Does not qualify as 'Unit Container' as packaging is not designed to hold a pre-determined quantity or weight

The Authority held that the packaging used by the applicant does not qualify as a '**Unit Container**' because it is not designed to hold a pre-determined or standardized quantity or weight. Consequently, the supplies of frozen sheep/goat meat and poultry meat fall under the **exemption list** under Notification No. 2/2017-Integrated Tax (Rate) (entries 10 and 13) up to 14.11.2017 and Notification No. 44/2017-Integrated Tax (Rate) (entry 9) thereafter.

R Reasoning

The definition of 'unit container' requires a package designed to hold a pre-determined quantity or number indicated on such package. Relying on judicial precedents such as CCE vs. Shalimar Super Foods and Surya Agro Oils Ltd. vs. CCE, the authority observed that packaging goods in bags merely as a medium of transport without standardized or uniform pre-determined weights does not convert them into unit containers. Since the aggregate weight on the secondary HDPE bags varied per package depending on carcass sizes, the essential test of holding a pre-determined weight was not satisfied. Therefore, the supplies qualified for full exemption under Notification No. 2/2017-Integrated Tax (Rate) prior to 14.11.2017 and Notification No. 44/2017-Integrated Tax (Rate) from 15.11.2017 onwards.

P Provisions Relied On

Section 97(2)(b) of the CGST Act, 2017

Section 98 of the CGST Act, 2017

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

Notification No. 2/2017-Integrated Tax (Rate) dated 28.06.2017

Notification No. 43/2017-Integrated Tax (Rate) dated 14.11.2017

Notification No. 44/2017-Integrated Tax (Rate) dated 14.11.2017

! For the Practitioner

This ruling establishes that outer packaging used purely for delivery or transport holding variable, non-standardized weights does not constitute a '**Unit Container**' under GST. Tax practitioners can use this to support **GST exemption** on meat and similar perishable goods where packaging lacks a pre-determined, standardized weight or count.

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 -> haryana-ar 07 2017-18 dt.11.04.18 aovafpl.pdf

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