M/s Elefo Biotech Pvt. Ltd., Plot No. 135, Khasra No. 92, Jhabreda Road, Narsan Kalan, Haridwar, Uttarakhand - 247670

Authority for Advance Ruling — Uttarakhand

Ruling No. 18/2018-19 dated 6th February 2019, in Application No. 15/20… Dated **07.02.2019**

Q Questions Before the Authority

- Recommendation on the HSN code and applicable tax rate to be used under GST for the AMI (Anaerobic Microbial Inoculums).

F Facts

The applicant manufactures Anaerobic Microbial Inoculums (AMI), also called DRDO bacteria inoculums, by mixing cattle dung with seed AMI from DRDO Gwalior in a sealed, temperature- and pH-controlled tank for about 100 days. The product is used mainly in bio-toilets fitted in Railway coaches, and its alternative use is as organic manure. The applicant was heard in person on 11.01.2019 through its CA and advocate.

H Ruling

Classification (HSN) and GST rate for AMI (Anaerobic Microbial Inoculums)	**HSN 31010099 under heading 3101; GST 5% (CGST 2.5% + SGST 2.5%)**	Rate stated as applicable on the date of the order. The product is treated as an animal-dung-based organic fertiliser, per its nature and usage. The Tariff entry relied on is 3101 00 99 ('Other'), which carries 2.5% CGST, 2.5% SGST/UTGST and 5% IGST.

The Authority held that AMI will be classified under sub-heading 31010099 of heading 3101 of the GST Tariff. The supply of AMI therefore attracts GST at 5 per cent, comprising CGST at 2.5 per cent and SGST at 2.5 per cent, as on the date of the order. The classification rests on the product's nature and usage as an animal-dung-based organic fertiliser.

R Reasoning

The Authority admitted the application under Section 97(2)(a) and 97(2)(e) of the CGST/SGST Act, 2017, because it sought classification and the rate of GST. It described AMI from the applicant's submissions, including its generation from cattle dung and its use in DRDO bio-toilets and as organic manure. Having regard to that nature and usage, it treated AMI as an organic fertiliser and looked to heading 3101 of the GST Tariff. It then selected the 'Other' sub-heading for animal dung products, which carries 5% in total. The order does not expressly discuss whether the heading's qualifier for goods put up in unit containers and bearing a brand name applies to AMI.

P Provisions Relied On

Section 97(1) of the CGST/SGST Act, 2017 (application for advance ruling)

Section 97(2)(a) of the CGST/SGST Act, 2017 (classification of goods or services)

Section 97(2)(e) of the CGST/SGST Act, 2017 (determination of liability to pay tax)

Section 99 of the Uttarakhand GST Act, 2017 (appellate authority for advance ruling)

Section 100(1) of the Uttarakhand GST Act, 2017 (appeal within 30 days)

Heading 3101 and sub-heading 3101 00 99 of the GST Tariff

! For the Practitioner

A practitioner dealing with microbial inoculants, bio-toilet consumables or organic soil additives can cite this ruling for classifying such products under HSN 3101 at 5%. The ruling turns on the product's use as an organic manure and its dung-based origin. It does not decide the treatment of bio-toilet installation or maintenance services, nor products with a different composition or use. The order binds only the applicant and the facts it records.

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 -> uttarakhand aar no.18-2018-19-elefo biotech pvt ltd.pdf

Prepared 29-10-2026.

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