

M/s Gitwako Farms (India) Pvt. Ltd.

Authority for Advance Ruling — Haryana

ADVANCE RULING NO.HAR/HAAR/R/2017-18/10

Dated 01.06.2018

Q Questions Before the Authority

- What is the classification when frozen meat is sold in packaged form and its HSN code.
- What is the rate of tax on frozen meat sold by the company.

F Facts

The applicant supplies frozen sheep and goat meat carcasses of varying weights and sizes to the Army and Paramilitary Forces. Each carcass is placed in a primary LDPE bag without mentioning weight, and one or two such bags are placed into a secondary HDPE bag marked with the actual combined weight (e.g., 10 kg, 10.5 kg, 11 kg). The applicant sought an advance ruling on whether such packaging constitutes a 'unit container' and what tax rate applies.

H Ruling

Classification and unit container status of frozen meat supplied in LDPE/HDPE bags	Does not qualify as product put up in a 'Unit Container'	Carcasses are of varying non-standardized weights and sizes
Rate of tax on frozen meat sold by the applicant	Exempt from GST	Exempt under Entry 10 of Notification No. 2/2017-IT(R) till 14.11.2017 and Entry 9 of Notification No. 44/2017-IT(R) thereafter

The Authority held that supplying frozen animal carcasses of non-standardized weights in HDPE bags **does not qualify as goods put up in a unit container** because the packaging is not designed to hold a pre-determined quantity. Consequently, the frozen meat supplied by the applicant falls under the **exemption list** under Notification No. 2/2017-Integrated Tax (Rate) up to 14th November 2017 and Notification No. 44/2017-Integrated Tax (Rate) thereafter.

R Reasoning

The ruling turned on the definition of a 'unit container', defined as a package designed to hold a pre-determined quantity or number indicated on the package. The Authority observed that the applicant packs carcasses of varying sizes, leading to non-uniform net weights per bag (such as 10 kg, 10.5 kg, or 11 kg) rather than a standardized fixed quantity. Relying on judicial precedents including CCE v. Shalimar Super Foods and Surya Agro Oils Ltd. v. CCE, the Authority concluded that outer packaging used merely as a delivery medium for non-standardized weights does not constitute a unit container. Since the product was not put up in a unit container, it satisfied the conditions for exemption under the applicable notifications.

P Provisions Relied On

Section 97 of CGST/HGST Act, 2017

Section 98 of CGST/HGST Act, 2017

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

Notification No. 2/2017-Integrated Tax (Rate), dated 28.06.2017 (Entry No. 10)

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

Notification No. 44/2017-Integrated Tax (Rate), dated 14.11.2017 (Entry No. 9)

! For the Practitioner

This ruling establishes that packaging meat or goods of non-standardized, varying weights for transport does **not constitute a unit container** if the package is not designed to hold a fixed pre-determined quantity. Practitioners can rely on this decision to establish exemption eligibility for bulk supplies of frozen meat where weights vary per package. It does not decide taxability for standardized, pre-weighed consumer packages bearing registered brand names.

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 10 2017-18 dt.01.06.18 gfip.pdf](#)

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