M/s Gitwako Farms India Pvt. Ltd., Opp. Alwar Public School, Village Kesarpur, Alwar, Rajasthan 301001 (GSTIN 08AAACG1096K1ZH)

Authority for Advance Ruling — Rajasthan

Advance Ruling No. RAJ/AAR/2019-20/04, dated 18.04.2019 (the listing g… Dated **16.04.2019**

Q Questions Before the Authority

- What is the classification when frozen chicken is sold in packaged form, and what is its HSN code?
- Whether frozen chicken as sold by the company is exempt under Entry No. 9 of Notification No. 02/2017-CT(R)?

F Facts

The applicant, a food processor, supplies frozen dressed chicken to the Indian Armed and paramilitary forces under work orders specifying weight over a period. Each carcass is individually packed in LDPE bags, and several of these are placed in HDPE bags so as to weigh 10 to 20 kg, printed 'For Defence Service Only' and marked as sold on actual weight basis. The goods are delivered in temperature-controlled refrigerated vans.

H Ruling

Classification and HSN code of branded frozen chicken sold in packaged form	**HSN 02071200**	Applies to branded frozen chicken supplied in a unit container. The order describes the goods as frozen chicken not cut in pieces.
Whether frozen chicken is exempt under Entry No. 9 of Notification No. 02/2017-CT(Rate)	**Not exempt**	Findings hold the supply attracts GST at 5% (CGST 2.5% plus SGST 2.5%) under Schedule I of Notification No. 01/2017-CT(Rate) as substituted by Notification No. 41/2017-CT(Rate). The ruling does not state the rate in its operative paragraph.

The authority ruled that branded frozen chicken supplied in a unit container is classifiable under HSN 02071200. It held that the frozen chicken is **not exempted** under Entry No. 9 of Notification No. 02/2017-CT(Rate). In its findings, the authority held that such supply fulfils the conditions of Schedule I of Notification No. 01/2017 (as amended) and attracts GST at 5% (CGST 2.5% plus SGST 2.5%).

R Reasoning

The authority accepted that the chicken is frozen and branded, so the only open point was whether the HDPE bag is a unit container. It applied the Notification No. 01/2017 definition, under which a unit container is a package designed to hold a **predetermined quantity or number** indicated on the package. It relied on Defence Food Specification No. 209D, which requires 10 to 20 kg packs, and on the printed actual-weight remark. It concluded the bags qualify as unit containers, so Schedule I applies. Since frozen goods fall outside Entry 9 of Notification

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

02/2017-CT(Rate), that exemption was refused.

P Provisions Relied On

- Section 97(2)(a) and (b) of the CGST/SGST Act, 2017 (admissibility of the questions)
- Notification No. 01/2017-CT(Rate) dated 28.06.2017, Schedule I and Schedule II entry 0207, including the explanation definin…
- Notification No. 41/2017-CT(Rate) dated 14.11.2017, substituting entry 0207 in Schedule I at 5%
- Notification No. 02/2017-CT(Rate) dated 28.06.2017, Entry No. 9, as amended by Notification No. 42/2017 dated 14.11.2017
- Customs Tariff Act, 1975, Chapter 2, tariff heading 0207 (subheading 02071200)
- Defence Food Specification No. 209D of 2016 (as relied on by the authority)
- Standards of Weights and Measures (Packaged Commodities) Rules, 1977 (referred to by the applicant)

! For the Practitioner

This ruling helps suppliers of branded frozen poultry packed in predetermined-weight multi-kilogram containers, especially to government or defence buyers, because it confirms 5% GST and HSN 02071200. It settles that a bag holding a fixed quantity printed on it can be a unit container. It does not decide the position for unbranded goods, for loose or unpacked supplies, or for chilled poultry, and it binds only the applicant. Practitioners should check the scan's date against the listing before citing it.

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 -> raj.aar-2019-20_04-gfipl.pdf

Prepared 02-11-2026.

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