

HIFIELD AG CHEM (INDIA) PRIVATE LIMITED

Authority for Advance Ruling — Maharashtra

NO.GST-ARA- 27/2018-19/B- 72 Mumbai, dt. 25/07/2018

Dated **25.07.2018**

Q Questions Before the Authority

- Whether products containing Amino acid (Protein Hydrolysate/Fulvic acid/ Seaweed /Humic Acid/ Potassium Humate which are generated from vegetable/animal origin required to be classified under Chapter 3101 of HSN?
- Whether Plant Growth Regulators are different than that of plant growth promoters?
- Whether Micronutrients will fall under Chapter Heading 38 or 28/29?
- Whether the products containing elements of Nitrogen, Phosphorous or Potassium, shall be classified under any of the heading of Chapter 3102, 3103,3104 respectively ?

F Facts

The applicant is engaged in the manufacture and wholesale business of insecticides, fungicides, plant growth regulators, and organic fertilizers. They filed an advance ruling application seeking classification of various products including amino acids, plant growth promoters, micronutrients, and NPK element products. Before the preliminary hearing, the applicant filed a letter requesting permission to withdraw the application.

H Ruling

The Authority for Advance Ruling **allowed the request for withdrawal** of the application voluntarily and unconditionally. The application was disposed of as withdrawn without going into the merits or detailed facts.

R Reasoning

The applicant submitted a letter stating that management decided to withdraw the advance ruling application. The Authority accepted the request and disposed of the application as withdrawn without adjudicating the substantive questions raised.

P Provisions Relied On

Section 98 of the Central Goods and Services Tax Act, 2017

Section 98 of the Maharashtra Goods and Services Tax Act, 2017

! For the Practitioner

This order confirms that an advance ruling application can be **withdrawn voluntarily** before hearing. It carries no precedent or ruling on the merits regarding the classification of agricultural inputs.

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 -> [maha-gst-ara-27-b-72 dt.25.07.18 hagcipl.pdf](#)

Prepared 21-10-2026.

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