

M/s. Jigneshkumar Narayandas Patel (Trade name: Akshar Traders)

Authority for Advance Ruling — Gujarat

ADVANCE RULING NO. GUJ/GAAR/R/2026/21

Dated 29.05.2026

Q Questions Before the Authority

- Whether Psyllium Seeds (Isabgol) supplied in their natural, raw and unprocessed form as procured through Agricultural Produce Market Committee (APMC) auctions directly from farmers, without undergoing any drying, freezing, crushing or other processing qualifies as "fresh" Isabgol seeds and are exempted under Entry 87 (HSN 1211) of Notification No. 10/2025-Central Tax (Rate) dated 17.09.2025 as "Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or "chilled"?
- Alternatively, whether Psyllium Seeds (Isabgol) as discussed above qualifies as "goods of seed quality" and are exempt from GST under Entry 77 (HSN 12) of Notification No. 10/2025-Central Tax (Rate) dated 17.09.2025?

F Facts

The applicant is a proprietorship firm engaged in the trading of Psyllium seeds (Isabgol) procured directly from farmers through APMC auctions. The applicant stores the seeds in dry and ventilated godowns without any processing, cleaning, grading, or treatment, and supplies them to processing units. The applicant maintains that the seeds remain in their natural, raw form from harvest through to supply.

H Ruling

Exemption as fresh Isabgol seeds under Entry 87

Yes, they qualify as fresh and are exempt under Entry 87 (HSN 1211) of Notification No. 10/2025-Central Tax (Rate).

Applicable when supplied in natural, raw, and unprocessed form.

Exemption as goods of seed quality under Entry 77

No, in view of the answer to Question 1.

Not applicable as the primary exemption was granted.

The Authority ruled that the Psyllium seeds supplied by the applicant in their natural, raw, and unprocessed state qualify as "fresh" and are therefore exempt from GST. Because the first question was answered in the affirmative, the alternative question regarding "goods of seed quality" was not required to be answered.

R Reasoning

The Authority determined that Psyllium seeds are agricultural produce and that the applicant's process of procurement and storage does not constitute processing or treatment that would alter their natural state. By

applying the analogy from Circular No. 169/19/2021-GST, the Authority concluded that the seeds remain "fresh" as they are not frozen, dried, or otherwise processed. Consequently, the seeds fall under the scope of Entry 87 of Notification No. 10/2025-Central Tax (Rate), which provides a **NIL rate of GST** for plants and parts of plants used in pharmacy that are fresh or chilled.

P Provisions Relied On

Notification No. 10/2025-Central Tax (Rate) dated 17.09.2025

Notification No. 09/2025-Central Tax (Rate) dated 17.09.2025

Circular No. 169/19/2021-GST dated 06.10.2021

Customs Tariff Act, 1975

! For the Practitioner

This ruling provides significant clarity for traders of Psyllium seeds, confirming that **unprocessed Isabgol seeds** procured through APMC auctions are exempt from GST under the "fresh" category. It helps practitioners argue against the classification of such seeds as "dried" or "processed" goods. However, it is limited to the specific facts of non-interventionist trading and does not apply if the seeds undergo any mechanical or chemical treatment.

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 -> 7 jigneshkumar narayandas patel 0001 compressed 1 compressed 1.pdf

Prepared 11-10-2026.

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