M/s JVS Foods Pvt. Ltd., G-220, Sitapura Industrial Area, Jaipur, Rajasthan (GSTIN 08AAACJ4620Q1ZA)

Authority for Advance Ruling — Rajasthan

Advance Ruling No. RAJ/AAR/2019-20/27; Date of Ruling 28.11.2019 (sig… Dated **26.11.2019**

Q Questions Before the Authority

- Whether the goods (Fortified Rice Kernels, FRK) manufactured and sold by M/s JVS Foods Pvt. Ltd. will fall under Chapter 10, tariff item 1006 as rice, and description of goods 10061090 'others' (IGST Nil/5%, CGST Nil/2.5%, SGST Nil/2.5%)?

F Facts

The applicant makes Fortified Rice Kernels by converting rice into flour, mixing in a vitamin-mineral premix, and extruding the mix back into rice-shaped granules. The FRK is packed in 25 kg bags and sold to millers, with instructions to blend it with traditional rice in a 1:100 ratio before cooking. The blended rice is supplied to government schemes such as Mid-Day Meal, Poshan Abhiyan, ICDS and PDS.

H Ruling

Whether FRK falls under Chapter 10, tariff item 1006 (rice), description 10061090 'others'	**No. FRK is classifiable under HSN **19049090** at **18% GST (SGST 9% + CGST 9%)**.**	The analysis section (page 11) names HSN 19049000 for the same product, while the operative ruling says 19049090. The HSN code is therefore internally inconsistent; check the full order. The IGST rate is not separately stated in the ruling, but the 18% rate in the table applies.

The authority held that FRK is not rice under Chapter 10 and is not covered by heading 1006, because the manufacturing process goes beyond the husking, milling, polishing, glazing, parboiling or breaking that Chapter 10 covers. It also held that FRK is not a consumable product in itself, unlike the Chapter 10 products. The ruling classifies FRK as a preparation under heading 1904 at **18% GST (SGST 9% plus CGST 9%)** , and rejects the applicant's analogy with fortified milk.

R Reasoning

The authority first held that Chapter 10 covers rice in natural form and the listed processes (husked, milled, polished, glazed, parboiled, broken), and that Chapter 10 note 1(B) does not extend to a product whose essential character is changed from granule to flour. It relied on the fact that FRK cannot be eaten without admixture, unlike Chapter 10 products. It then applied the Chapter 19 note 4 definition of 'otherwise prepared' to place FRK in heading 1904 (residual 'other'). The applicant's reliance on the GST treatment of fortified milk under Circular No. 52/26/2018-GST dated 09.08.2018 was rejected because fortified milk is a final consumable product while FRK is not.

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

P Provisions Relied On

- Section 97(2)(a) and (e) of the CGST/SGST Act, 2017 (scope of advance ruling: classification and tax liability)
- Section 100 of the CGST/RGST Act, 2017 (appeal to the Appellate Authority within 30 days, as noted in the order)
- Chapter 10, heading 1006 and Chapter 10 note 1(A) and 1(B)
- Chapter 19, note 4 (meaning of 'otherwise prepared' for heading 1904)
- Heading 1904 and subheading 19049000/19049090 of the GST tariff
- Circular No. 52/26/2018-GST dated 09.08.2018, and Notification No. 2/2017-Central Tax (Rate) entry 25, as cited on fortified…
- Food Safety and Standards (Fortification of Foods) Regulations, 2018 (definitions quoted by the jurisdictional officer)

! For the Practitioner

This ruling is useful for FRK manufacturers and their customers, as it fixes the classification of FRK at 18% under heading 1904 and rejects the Chapter 10 rice rate. It also suggests that fortified rice products are not automatically entitled to the rice rates. It does not decide the rate for rice blended with FRK, for FRK sold in other forms, or for other fortified foods. Because the HSN code is stated inconsistently within the order, the full text should be checked before the code is relied on.

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 -> scanned_aar_order_no_27_jvs_foods_pvt_ltd.pdf

Prepared 14-11-2026.

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Pune (HQ)
RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Mumbai
104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Delhi
3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Gurugram
Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram…

Ahmedabad
Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp…

Talk to us: +91 94594 56700 | sales@patronaccounting.com | patronaccounting.com