M/S Monrovia Leasing and Finance Pvt. Ltd.

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-20/2017-18/B- 83 Dated **04.08.2018**

Q Questions Before the Authority

- Whether the whole (Sheep/Goat) animal carcass in its natural shape in frozen state in different weight and size packed in LDPE bags without mentioning the weight and one or two such LDPE bags further packed in HDPE bags being supplied to Army by applicant against tender shall qualify as product put up in "unit container"?
- Whether the products as mentioned in query 1 shall be taxable under GST as per entry no. 4 of schedule II of the Notification no. 1/2017-Integrated Tax (Rate) dated 28th June 2017 up to 14th November 2017 and thereafter as per entry no. 1 of schedule I of the Notification No. 43/2017-Integrated Tax (Rate) dated 14th November 2017 or fall under exemption list as per entry no 10 of Notification No. 2/2017-Integrated Tax (Rate) New Delhi dated 28th June 2017 up to 14th November 2017 and thereafter as per entry no. 9 of the Notification No. 44/2017-Integrated Tax (Rate) dated 14th November 2017

F Facts

The applicant slaughters and processes sheep and goat meat, supplying whole frozen carcasses to the Indian Army pursuant to tender contracts. Each carcass varies in weight and size and is placed into an unsealed LDPE primary bag without any weight marking, with one or two such bags placed inside an outer HDPE secondary bag also lacking weight or brand markings. Invoicing and billing are based solely on the aggregate actual weighment of dispatches rather than predetermined per-bag standard weights.

H Ruling

Whether frozen sheep/goat carcasses in LDPE/HDPE bags without weight markings qualify as put up in a 'unit container'	**Answered in the negative.**	Package does not indicate predetermined quantity or number
Taxability under GST schedule entries vs exemption under Notification No. 2/2017-IT(R) as amended	**Covered by Notification No. 2/2017-Integrated Tax (Rate) as amended by Notification No. 44/2017-Integrated Tax (Rate) and exempt from whole of GST.**	Applicable for supply from 1st April 2018 onwards

The Authority held that the packaging does not satisfy the definition of a **unit container** because the bags do not hold or display a predetermined quantity or number. Consequently, the supply of frozen whole sheep and goat carcasses to the Army is **exempt from the whole of GST** under Notification No. 2/2017-Integrated Tax (Rate) as amended by Notification No. 44/2017-Integrated Tax (Rate).

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

R Reasoning

The definition of **unit container** under the relevant rate and exemption notifications requires a package designed to hold a predetermined quantity or number which is indicated on the package. Because the carcasses vary in weight, are not marked with weight or quantity, and are billed on gross truck weighment rather than standardized units, they fail the statutory criteria for unit containers. Additionally, the goods carry no registered or actionable brand name, thus falling squarely under serial no. 9 of Notification No. 44/2017-Integrated Tax (Rate) amending Notification No. 2/2017-Integrated Tax (Rate) for Tariff Heading 0204.

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
- Section 20(xviii) of the Integrated Goods and Services Tax Act, 2017
- Notification No. 1/2017-Integrated Tax (Rate) dated 28.06.2017
- Notification No. 2/2017-Integrated Tax (Rate) dated 28.06.2017
- Notification No. 43/2017-Integrated Tax (Rate) dated 14.11.2017
- Notification No. 44/2017-Integrated Tax (Rate) dated 14.11.2017
- Tariff Heading 0204

! For the Practitioner

Suppliers of frozen meat or perishable goods packed purely for transport without standard predetermined weight markings or branding can claim **complete GST exemption** . It clarifies that mere containment in LDPE/HDPE bags does not constitute a **unit container** if the weight is variable and not pre-marked.

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-20_dt.04.08.18_mlfpl.pdf

Prepared 21-10-2026.

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