

MOSAIC INDIA PVT. LTD.

Authority for Advance Ruling — Maharashtra

NO. GST-ARA- 32/2017-18/B-40

Dated **25.05.2018**

Q Questions Before the Authority

- Q. 1. Whether the subject goods proposed to be supplied by the applicant merits classification under the Heading 2309, (Sr. No. 102) in terms of Notification No. 2/2017 – Central Tax (Rate) dated 28.06.2017 and is therefore exempt from the levy of Central Goods and Services Tax (CGST) under the Central Goods and Services Tax Act, 2017 (CGST Act)?
- Q. 2. Whether the subject goods proposed to be supplied by the applicant merits classification under the Heading 2309, (Sr. No. 102) in terms of Notification No. 2/2017 – Integrated Tax (Rate) dated 28.06.2017 and is therefore exempt from the levy of Integrated Goods and Services Tax (IGST) under the Integrated Goods and Services Tax Act, 2017 (IGST Act)?
- Q. 3. Whether the subject goods proposed to be supplied by the applicant merits classification under the Heading 2309, (Sr. No. 102) in terms of Notification No. 2/2017 – State Tax (Rate) dated 29.06.2017 and is therefore exempt from the levy of Maharashtra Goods and Services Tax (SGST) under the Maharashtra Goods and Services Tax Act, 2017 (MGST Act)?
- Q. 4. Further, if the Subject product is not classifiable under any of the aforesaid entries (Heading 2309) what would be the appropriate classification for the same and at what tax rate would CGST, SGST and IGST be imposable on its supply?

F Facts

The applicant imports BIOFOS Monocalcium Phosphate from the USA for supply to wholesalers or manufacturers as an animal and poultry feed supplement. It filed an application seeking advance ruling on whether the product qualifies for exemption under Tariff Heading 2309 or its appropriate classification and tax rate. During the personal hearing, the applicant admitted that its import consignments were currently under provisional assessment under the Customs Act regarding classification and IGST applicability.

H Ruling

The Authority **rejected the application** at the admission stage under Section 98(2) of the CGST Act, 2017. The ruling was refused because proceedings regarding the classification of the goods were already pending under provisional customs assessments.

R Reasoning

Under the first proviso to Section 98(2) of the CGST Act, 2017, the Authority shall not admit an application where the question raised is already pending or decided in any proceedings in the case of an applicant under any provisions of the Act. The applicant admitted that post-GST implementation, its import consignments were being **provisionally assessed under the Customs Act** for classification and applicability of Customs duty and IGST.

Consequently, the application was barred by the proviso to Section 98(2) and could not be entertained.

P Provisions Relied On

Section 98(2) of the Central Goods and Services Tax Act, 2017

Section 98(2) of the Maharashtra Goods and Services Tax Act, 2017

Notification No. 2/2017 - Central Tax (Rate) dated 28.06.2017

Notification No. 2/2017 - Integrated Tax (Rate) dated 28.06.2017

Notification No. 2/2017 - State Tax (Rate) dated 29.06.2017

! For the Practitioner

This order confirms that **provisional assessment under the Customs Act** involving IGST levy constitutes a pending proceeding, creating a statutory bar to seeking an advance ruling under Section 98(2) of the CGST Act. Tax practitioners must verify that no parallel provisional assessments or disputes exist on identical classification issues before filing for an advance ruling.

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 -> mah aar 32 2017-18 b-40 mosaic india pvt ltd.pdf

Prepared 18-10-2026.

About Patron Accounting LLP

Patron Accounting LLP is a CA and CS-led accounting and compliance firm working with businesses across India since 2019 — bookkeeping, GST, income tax, payroll, company and LLP compliance, audit and the certificates banks and regulators ask for.

Pune (HQ)

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

Delhi

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

Ahmedabad

Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp...

Mumbai

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

Gurugram

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

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