M/s. S.P. Jeyapragasam(HUF), No: 76, Amman Sanathi, Madurai - 625 001

Authority for Advance Ruling — Tamil Nadu

ORDER No.2?/ARA/2019 Dated 25.07.2019 (the second digit of the order… Dated **25.07.2019**

Q Questions Before the Authority

- Applicable GST rate on the mixture of flour, pulses, grams, and cereals requested?

F Facts

The applicant, a HUF registered under GST at Madurai, manufactures flour and sells it under the description 'Flour of Cereals'. For savouries and snacks it blends pulse flours such as gram flour and pea flour with a small quantity of rice flour or maize flour, without adding salt, masala or any chemical. The applicant contends that unbranded pulse flour (HSN 1106) and unbranded cereal flour (HSN 1102) fall under exemption, and asks what rate and HSN apply to the blend.

H Ruling

The Authority dismissed the application as withdrawn. The applicant had written, in an undated memo received on 17 July 2019, that it was no longer willing to pursue the application for personal reasons, and it reiterated this at the personal hearing on 24.07.2019. No rate, HSN classification or view on the exemption question was given.

R Reasoning

The Authority allowed the applicant to withdraw its application under Section 98 of the CGST Act and the corresponding TNGST provision, which the order says are materially identical. Because the application was withdrawn, the Authority did not examine the merits of the question. The applicant's submissions that the blended flours should attract the exemption under HSN 1106 and 1102 are recorded only as the applicant's contentions, not as findings. The order cites the application fee of Rs. 5,000 paid under Rule 104(1) of the CGST Rules, 2017 and the corresponding SGST Rule.

P Provisions Relied On

Section 98 of the CGST Act, 2017 (advance ruling; Authority's procedure)

Section 100(1) of the CGST Act, 2017 (appeal to the State Appellate Authority within 30 days)

Rule 104(1) of the CGST Rules, 2017 (application fee)

HSN 1106 and HSN 1102 (as cited by the applicant for unbranded flours)

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

! For the Practitioner

This order gives no ruling on the rate or HSN for a blend of pulse flour with a small quantity of rice or maize flour, so it cannot be cited as authority on that point. A practitioner advising a client in the same position should look for a reasoned ruling or the notification and tariff entries directly. The order is useful mainly as a record that the question was raised at the Tamil Nadu AAR and that the applicant withdrew before any decision was made.

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 -> tn_aar_29_2019_s.p.jeyapragasam.pdf

Prepared 05-11-2026.

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