M/s. Sneha Farms Private Limited

Authority for Advance Ruling — Telangana

TSAAR Order No.02/2019, dated 16-12-2019 (A.R.Com/42/2018) Dated **16.12.2019**

Q Questions Before the Authority

- Whether frozen chicken with an unregistered brand name, supplied by the applicant, is to be classified under the NIL rate of GST.

F Facts

The applicant, M/s. Sneha Farms Private Limited of Kondapur, Rangareddy, supplies frozen chicken under an unregistered brand name. The application was filed in Form GST ARA-01 under Section 97(1) of the CGST and TGST Acts. The order does not describe the supply arrangement in any further detail.

H Ruling

The authority permitted the applicant to withdraw the application, which was then dismissed as withdrawn at the applicant's behest. The authority expressly declined to comment on the merits of the NIL-rate question. The withdrawal is without prejudice to any action that may be taken against the applicant under the CGST, TGST or any other law in force.

R Reasoning

At the personal hearing held on 04-12-2019, the authorised representative sought withdrawal of the application citing technical reasons. The authority accepted this because the applicant itself had asked for withdrawal. It therefore permitted withdrawal and dismissed the application on that basis. Having allowed withdrawal, it refrained from ruling on the merits of the classification question. The order turns on the procedural request for withdrawal and not on any substantive GST provision.

P Provisions Relied On

Section 97(1) of the CGST Act, 2017 and the TGST Act, 2017 (application for advance ruling)

Rule 104 of the CGST Rules, 2017 and the TGST Rules, 2017

Section 96(1) of the TGST Act, 2017 (constitution of the Authority)

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

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

! For the Practitioner

This order does not settle whether frozen chicken with an unregistered brand name attracts the NIL rate. It contains no ruling on the merits, so it should not be cited as authority on that classification. Practitioners may find it useful only to show that the Authority will allow withdrawal of an advance ruling application and will then decline to rule on the merits. The order also warns that withdrawal does not bar enforcement action under the Acts.

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 -> tsaar_order_no._02-2019_sneha_farms_private_limited_1.pdf

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