M/s Sri Venkata Vijaya Durga Traders, 20/5/16, Reddy Street, Parvathi Puram, Vizianagaram-535501, Andhra Pradesh (GSTIN 37ABRPN9531F1Z6)

Authority for Advance Ruling — Andhra Pradesh

AAR No. 31/AP/GST/2019 Dated: 10.12.2019 Dated **10.12.2019**

Q Questions Before the Authority

- Whether Tamarind Seed attracts Nil rate under HSN Code 1209 (seeds of forest trees, of a kind used for sowing) or not.

F Facts

The applicant is a registered wholesale dealer in tamarind, tamarind seed, oil seeds, pulses and cereals. It sells tamarind seed (kernel) to millers for commercial or industrial use, and at the personal hearing it admitted this. No certificate or other document showing that the seed is meant for sowing was produced.

H Ruling

Whether tamarind seed attracts Nil rate under HSN 1209 as seeds of forest trees	**No. Classified under HSN 1207 at 5% (2.5% CGST + 2.5% SGST)**	Classification under Sl. No. 70 of Schedule I, Notification No. 1/2017 Central Tax (Rate). The goods were sold to millers for industrial use and no sowing-purpose document was produced.

The authority held that Tamarind Seed is not nil-rated under HSN 1209. It is classified under HSN 1207 as other oil seeds and oleaginous fruits, Sl. No. 70 of Schedule I, and attracts a rate of **5% (2.5% CGST and 2.5% SGST)** . The ruling rests on the goods being sold for industrial use and on the absence of any sowing-purpose evidence.

R Reasoning

The authority noted that the applicant admitted tamarind seed or kernel is sold to millers for commercial or industrial use, and that no certificate showed it was meant for sowing. It relied on a CBIC FAQ dated 03.08.2017 stating that tamarind kernel falls under HSN 1207. It then applied Sl. No. 70 of Schedule I of Notification No. 1/2017 Central Tax (Rate), which covers other oil seeds and oleaginous fruits other than seed quality, and held the rate to be 5%. The applicant's arguments on HSN Chapter 12 Note 3, the Indian Forest Act 1927, the Andhra Pradesh forest rules, and the Wood Craft Products decision (1995) 77 ELT 23 (SC) were recorded, but the order's findings do not separately address them.

P Provisions Relied On

Section 97(2)(b) and (e) of the CGST/APGST Act, 2017 (questions raised)

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

Section 98 of the CGST/APGST Act, 2017 (advance ruling)

Notification No. 1/2017 Central Tax (Rate) dated 28.06.2017, Schedule I, Sl. No. 70 (HSN 1207)

Notification No. 2/2017 Central Tax (Rate) dated 28.06.2017, Sl. No. 86 (HSN 1209, seeds of a kind used for sowing, Nil), as…

CBIC FAQ on HSN code and GST rates dated 03.08.2017 (tamarind kernel under HSN 1207), as relied on by the authority

HSN Chapter 12, Note 3 (cited by the applicant)

! For the Practitioner

Dealers who trade in tamarind seed or kernel for industrial use should treat it as 5% under HSN 1207 and not as nil-rated seed. The ruling turns on the actual end use and the absence of sowing-purpose evidence, so a dealer who can show the seed is sold for sowing might be treated differently. The order does not decide whether tamarind seed could ever qualify as seed of forest trees under HSN 1209 where it is genuinely supplied for sowing.

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 -> aar no.31-2019 sri venkata vija durga.pdf

Prepared 15-11-2026.

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