M/s Vippy Industries Ltd., Plot Number 112, Industrial Area No.1, Dewas (MP) 455001

Authority for Advance Ruling — Madhya Pradesh

Rectification order of Order No. 01/2020 dated 02.01.2020, Case No. 17/2… Dated **02.01.2020**

Q Questions Before the Authority

- Whether the product 'Preparation of a kind used in Animal Feeding – Bio Processed Meal' falls under HS Code 23099090, and whether the applicable GST rate on it is NIL under Notification 02/2017-CT(Rate) dated 28.06.2017?

F Facts

The applicant ferments soyabean meal (feed grade, about 12% moisture) with liquid bacteria or enzymes, holds it in a fermentation bed for 60 to 72 hours, dries it, and pulverises it to produce 'Bio Processed Meal'. The applicant says the product will be sold only as aquatic, poultry, cattle and pig feed. The applicant sought an amendment of the earlier order dated 02.01.2020, which had held the product not entitled to HS 23099090, on the ground that the order was based on errors apparent on the record.

H Ruling

Classification of 'Preparation of a kind used in Animal Feeding – Bio Processed Meal'	**HS 23099090**	Based on the applicant's declaration that the product will be used only for animal feeding. The earlier contrary finding was reversed on rectification.
Rate of GST on the product when cleared for animal feeding	**NIL, under Serial No. 102 of Notification 02/2017-CT(Rate) dated 28.06.2017, and the corresponding MPGST notification**	Applies only to goods used exclusively for animal feeding. The ruling is valid for the applicant at Plot No. 112 under GSTIN 23AABCV1297N3ZY, subject to Sections 103(2) and 104(1).

The Authority rectified its earlier order under Section 102 of the CGST Act, 2017. It held that the product is entitled to classification under HS 23099090 and to clearance for animal feeding without payment of GST under Serial No. 102 of Notification 02/2017-CT(Rate). The ruling is limited to the applicant at Plot No. 112, Dewas, GSTIN 23AABCV1297N3ZY.

R Reasoning

The Authority accepted that its earlier order had mistakenly treated the protein-content and 'not fit for human consumption' amendments as relating to the finished product, when they related to the raw material. It also accepted that the order wrongly relied on the old factory's facts, not the new unit's, and that the applicant's declaration of exclusive animal-feed use had not been considered. On that basis it held that the product falls

under heading 2309 and sub-heading 23099090 as a preparation used in animal feeding, and that the exemption at Serial No. 102 therefore applies. The order relies on the chapter note to heading 2309 and the applicant's end-use declaration.

P Provisions Relied On

- Section 97(2)(a) and (b) of the CGST Act, 2017
- Section 98(4) of the CGST Act, 2017
- Section 102 of the CGST Act, 2017 (rectification of advance ruling)
- Section 103(2) and Section 104(1) of the CGST Act, 2017
- Notification 02/2017-CT(Rate) dated 28.06.2017, Serial No. 102
- Corresponding notification under the Madhya Pradesh GST Act, 2017
- Chapter 23 Note and heading 2309 (HSN 23099090)

! For the Practitioner

This order is useful for a practitioner whose advance ruling was rectified under Section 102 for an apparent error. It shows that the Authority will correct a ruling where the record was misread, and that an end-use declaration can support the 23099090 nil-rate exemption. The ruling is confined to the applicant, the Dewas unit and its GSTIN, and it turns on the stated exclusive animal-feed use. It does not decide whether other soya products of the same applicant qualify, and it does not address the exemption for products with mixed or human end-use.

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 -> mp_aar_01_2020_02.01.2020_vil_rectified_on_28.02.2020.pdf

Prepared 16-11-2026.

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