

M.U.N. AGRO INDUSTRIES PVT. LTD.

Authority for Advance Ruling — Maharashtra

NO. GST-ARA- 17/2018-19/B- 68

Dated 16.07.2018

Q Questions Before the Authority

- Whether our product or goods fall under chapter tariff heading 0204 and exemption given to this tariff item vide Notification No. 02/2017 - Central Tax (Rate) dated 28/06/2017 is available to us or not?
- We are supplying meat in HDPE gunny Bag. Whether it is treated as unit container or not?

F Facts

The applicant operates a private abattoir processing and freezing sheep and goat meat supplied to various command stations of the Indian Army under tenders. The frozen meat carcasses are packed and supplied in HDPE gunny bags. These bags do not have any fixed or predetermined weight printed or indicated on them, nor are they marked with a registered brand name.

H Ruling

Classification under CTH 0204 and eligibility for exemption under Notification No. 02/2017-Central Tax (Rate)

Answered in the affirmative

Exemption is available for frozen sheep and goat meat not put up in a unit container

Treatment of HDPE gunny bags as a unit container

Answered in the negative

Bags containing variable weights without printed/indicated quantity fail the unit container test

The Authority held that the applicant's supply of frozen sheep and goat meat falls under Chapter Tariff Heading 0204 and is eligible for exemption under Notification No. 02/2017-Central Tax (Rate). The HDPE gunny bags used for packing do not constitute a **unit container** because they do not bear any marking of a predetermined weight or quantity.

R Reasoning

Under Explanation (i) to Notification No. 01/2017-Central Tax (Rate) and Notification No. 02/2017-Central Tax (Rate), a **unit container** must be designed to hold a predetermined quantity or number that is clearly indicated on the package. The physical verification by jurisdictional officers confirmed that each HDPE gunny bag contained varying weights of carcasses without any weight or quantity mentioned on the outer package. Since the meat is neither packed in a unit container nor bears a registered brand name, it fulfills the conditions for exemption under CTH 0204 pursuant to Notification No. 02/2017-Central Tax (Rate).

P Provisions Relied On

Notification No. 01/2017-Central Tax (Rate) dated 28/06/2017

Notification No. 02/2017-Central Tax (Rate) dated 28/06/2017

Notification No. 44/2017-Integrated Tax (Rate) dated 14/11/2017

Chapter Tariff Heading 0204

! For the Practitioner

This ruling clarifies that bulk packaging such as gunny bags used for supplying frozen meat without printed standard weights or predetermined quantities does not qualify as a **unit container**. Taxpayers supplying goods in non-standard bulk packaging can claim GST exemption where the exemption entry excludes goods put up in unit containers.

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 -> maha-gst-ara-17-b-68 dt.16.07.18 munipl.pdf

Prepared 20-10-2026.

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