Shah Nanji Nagsi Exports Private Limited

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-93/2018-19/B-19, Mumbai Dated **16.02.2019**

Q Questions Before the Authority

- What will be the correct HSN code and consequently the rate of GST applicable on "Ready to cook popcorn premix i.e. Popcorn Maize with edible oil and salt", sold in retail pack sizes ranging from 30 grams to 350 grams?

F Facts

The applicant imports popcorn maize in bulk, fumigates and cleans it, and then mixes it with edible oil and salt. The mixture is packed in fixed-weight pouches (said to be about 350 grams) and sold to restaurant owners and small popcorn vendors, who prepare ready-to-eat instant popcorn for customers. The applicant cited the individual ingredient codes as popcorn maize under 1005 90 00 (nil), edible palm oil under 1511 90 20 (5%), and flavour salt under 2103 90 40 (12%).

H Ruling

HSN code and GST rate for ready-to-cook popcorn premix (popcorn maize with edible oil and salt, 30 g to 350 g retail packs)	**HSN 2008 19 90; GST at 12% (IGST), or 6% CGST plus 6% SGST**	The rate appears in the reasoning section of the order, not in the one-line answer. The order does not separately address pack-size variations beyond the 30 g to 350 g range in the question.

The Authority held that the correct HSN code for the product is **2008 19 90** . The body of the order states that the product attracts IGST at 12%, with CGST and SGST at 6% each. The Authority adopted the applicant's classification and rejected the alternative headings for maize and maize flour suggested by the concerned officer.

R Reasoning

The Authority noted that maize is classified under heading 1005 and maize flour under 1102 20 00, so the same grain can fall under different headings depending on its form. It found that the imported product is ready-to-microwave popcorn, prepared from the edible kernels with oil and salt, and therefore not plain maize. It reproduced the broad head of Chapter 2008 of the GST tariff, which covers fruit, nuts and other edible parts of plants, otherwise prepared or preserved. It then placed the product under sub-heading 2008 19 90, which covers other nuts, ground nuts and seeds, whether or not mixed together, and agreed with the applicant's rate computation.

P Provisions Relied On

Section 97 of the CGST Act, 2017 and the MGST Act, 2017 (application for advance ruling, as cited in the order)

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

Section 98 of the CGST Act, 2017 and the MGST Act, 2017 (advance ruling procedure, under which the order is passed)

Chapter 2008 of the GST tariff (HSN), including sub-heading 2008 19 90

HSN headings 1005 (maize) and 1102 20 00 (maize flour), referred to in the comparison

! For the Practitioner

This ruling helps businesses that pack popcorn maize with oil and salt for retail sale, since it fixes their classification under 2008 19 90 at 12% GST for the product as described. It does not decide the treatment of plain or unflavoured popcorn maize, which would remain under heading 1005, nor the position for other seasoned snack mixes. Because it is an advance ruling, it binds only the applicant and is not a general precedent, and the reasoning on the 'nuts and seeds' sub-heading is brief, so the full order should be checked before reliance.

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 -> ara_order_93_2018_maharashtra_snnepl.pdf

Prepared 30-10-2026.

About Patron Accounting LLP

Patron Accounting LLP is a CA and CS-led accounting and compliance firm working with businesses across India since 2019 — bookkeeping, GST, income tax, payroll, company and LLP compliance, audit and the certificates banks and regulators ask for.

Pune (HQ)
RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Mumbai
104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Delhi
3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Gurugram
Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram…

Ahmedabad
Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp…

Talk to us: +91 94594 56700 | sales@patronaccounting.com | patronaccounting.com