Shri. Madhukant Shah Vishal, Proprietor, M/s. Shree Parshwanath Corporation (GSTIN 33ACOPV9088M1ZG)

Authority for Advance Ruling — Tamil Nadu

ORDER No. 39/ARA/2019 Dated **27.08.2019**

Q Questions Before the Authority

- What is the classification for the supply of "Dried Coconut (Shelled & Peeled)"?

F Facts

The applicant, a Pollachi-based registered dealer, supplies shelled and peeled dried coconut, which it says is edible and sold as a dry fruit or nut, and it also exports the product. It contended that the goods fall under HSN 08011920 rather than HSN 1203, which covers copra, a non-edible oil-seed product used for milling. The applicant had applied for a ruling on that classification, and the Authority scheduled a personal hearing for 30.08.2019.

H Ruling

The Authority did not decide the classification question. The applicant wrote on 21.08.2019 (received 26.08.2019) withdrawing the application because it had already applied for provisional assessment. The Authority therefore disposed of the application as withdrawn, and the Ruling section gives no HSN or rate.

R Reasoning

The order records the applicant's arguments on HSN 08011920, the WCO position on dried coconut, the HSN 1203 copra entry, and the edible or milling distinction. It contains no analysis or finding on any of them. The disposal rested solely on the applicant's written withdrawal, which was made because a provisional assessment was already pending. The order cites Section 98 of the CGST Act, 2017 as the basis for the advance ruling proceedings, and Sub-section (1) of Section 100 and Rule 104(1) only in the notes on appeal and the application fee.

P Provisions Relied On

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

Section 100(1) of the CGST Act, 2017 and TNGST Act, 2017 (appeal to the Appellate Authority within 30 days, as stated in th…

Rule 104(1) of the CGST Rules, 2017 and TNGST Rules, 2017 (application fee of Rs.5,000)

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

! For the Practitioner

A practitioner should not cite this order for the classification of dried coconut under HSN 08011920 or HSN 1203, because the Authority gave no ruling on either. The order is useful mainly for the applicant's arguments on the edible/copra distinction and for the procedural point that a withdrawal leads to disposal without a merits decision. Anyone relying on the edible dried coconut position must look to the provisional assessment or other rulings, since this order settles nothing on the merits.

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 -> tn_aar_39_2019_27.08.19_smsv.pdf

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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