

M/s. Sonal Product

Authority for Advance Ruling — Gujarat

GUJ/GAAR/R/2019/03 dated 22.02.2019

Q Questions Before the Authority

- What is the correct classification of Papad and papad pipes of different shapes, sizes and varieties (commonly known as un-fried Fryums) manufactured by the applicant?
- What is the applicable rate of CGST payable on such Papad and papad pipes of different shapes, sizes and varieties (commonly known as un-fried Fryums)?

F Facts

The applicant manufactures and sells various shapes of un-fried snack products commonly known as Fryums, made from a dough of maida, starch, rice powder, and other ingredients. These products require deep frying in edible oil before they can be consumed as food. The applicant sought a ruling on whether these products should be classified as Papad and exempted from tax.

H Ruling

Classification	2106 90 99	Classified as food preparations not elsewhere specified
GST Rate	18%	As per Sl. No. 23 of Schedule III of Notification No. 1/2017-Central Tax (Rate)

The Authority ruled that the products are not classifiable as Papad and are instead classifiable under Tariff Item 2106 90 99. Consequently, the products are subject to an 18% GST rate (9% CGST + 9% GGST or 18% IGST).

R Reasoning

The Authority applied the **common parlance test**, noting that while Papad is a distinct product, the applicant's own submissions acknowledge these items are known as Namkin. It relied on judicial precedents, including T.T.K. Health Care Ltd., which distinguished Fryums from cooked food and Papad. The Authority concluded that Heading 2106 is an **omnibus heading** for edible preparations not elsewhere specified. It determined that the products fall under the scope of Notification No. 1/2017-Central Tax (Rate) as amended.

P Provisions Relied On

Customs Tariff Act, 1975

Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017

Notification No. 41/2017-Central Tax (Rate) dated 14.11.2017

Chapter Note 5 and 6 of Chapter 21



For the Practitioner

This ruling clarifies that un-fried Fryums are **not eligible for the exemption** typically afforded to Papad. It settles the classification of such snack products under the residuary entry 2106 90 99, attracting an 18% GST rate. Practitioners should note that this decision relies on the specific manufacturing process and common commercial understanding of the product as Namkin rather than Papad.

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 -> guj_03-2019_dtd.22.02.19-sonal_product_19-2017.pdf

Prepared 20-10-2026.

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