M/s SRIVET HATCHERIES (GSTIN: 37AAXFS0412K1ZT)

Authority for Advance Ruling — Andhra Pradesh

Ruling No. AAR/AP/12 (GST)/2018 in Application No. AAR/17 (GST)/2018,… Dated **14.09.2018**

Q Questions Before the Authority

- Whether "Biofos Mono calcium Phosphate/Di calcium phosphate animal feed supplement", HSN Code 23099090, is classifiable under exempted goods notified vide Notification No. 02/2017 (Section 6(1) of the Act), Entry No. 102 falling under Chapter Heading No. 2309.

F Facts

The applicant imports and purchases Mono calcium phosphate (Biofos, 21% phosphorus), which it sells to retailers and farmers across India. The applicant states that the product is an animal or poultry feed supplement added to feed to enhance nutritional value, produced by reacting calcium carbonate with wet process defluorinated phosphoric acid. The jurisdictional officer reported no pending proceedings on the issue.

H Ruling

Classification of Biofos Mono calcium Phosphate / Di calcium phosphate animal feed supplement (HSN 23099090) as exempt goods	**Exempt. Classifiable under **Entry No. 102** of Notification No. 02/2017-CGST (Rate) dated 28.06.2017**	Entry 102 covers Chapter 2309 feed (poultry, cattle, aquatic feed, including supplements and additives). The observations also refer to Entry 105 (heading 2835, feed-grade DCP to IS 5470:2002), but the operative ruling names only Entry 102.

The Authority held that the product is classifiable under exempted goods. It ruled that the product falls under Entry No. 102 of Notification No. 02/2017-Central Tax (Rate) dated 28th June 2017. The Authority based this on the product labels, which describe the product as feed-grade Mono calcium phosphate for animal, poultry and aqua feed.

R Reasoning

The Authority examined the product labels, which show the goods are marketed as feed-grade Mono calcium phosphate for animal, poultry and aqua feed. It relied on the applicant's submissions that the product is added to poultry feed to supply phosphorus and calcium. On that basis it read the product as feed falling within the Chapter 2309 description in Entry 102 of the exemption notification. The observations also refer to Entry 105, which covers feed-grade DCP under heading 2835, but the final ruling rests on Entry 102. The order cites Section 98(1) of the CGST/APGST Act 2017 for consultation with the jurisdictional officers.

P Provisions Relied On

Notification No. 02/2017-Central Tax (Rate) dated 28.06.2017, Entry No. 102 (Chapter headings 2302, 2304, 2305, 2306, 230…

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

Notification No. 02/2017-Central Tax (Rate) dated 28.06.2017, Entry No. 105 (heading 2835, feed-grade DCP conforming to I…

Section 6(1) of the Act, as cited in the question

Section 98(1) of the CGST / APGST Act 2017 (consultation with jurisdictional officers)

Section 99 and Section 100 of the APGST Act 2017 (appeal to the appellate authority within 30 days)

! For the Practitioner

This ruling helps feed-grade mono and di-calcium phosphate sellers who want to show their product is an exempt animal feed supplement under Entry 102. It is a short ruling that rests on the product labels and the applicant's description of use, so the **label and end-use description** are what carry the result. It does not settle whether HSN 23099090 is the correct code, and it leaves open the relationship between Entry 102 and Entry 105 (heading 2835), which the observations mention together. It also does not address goods sold for uses other than feed.

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 -> ap_12-2018_14.09.18_srivet_hatcheries.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