

M/s. Susheela Agrovvet

Authority for Advance Ruling — Telangana

TSAAR Order No. 9/2018, dated 20-07-2018

Q Questions Before the Authority

- What is the HSN Code applicable for chicken intestine waste?
- What is the rate of tax applicable for chicken intestine waste?

F Facts

The applicant collects chicken intestine waste from various shops and processes it by washing with hypochloride. This processed waste is supplied to pet food and animal food industries as an intermediate product for the manufacture of poultry and animal feed. The applicant sought an advance ruling to determine the correct HSN classification and the applicable GST rate for this product.

H Ruling

HSN Code	0505	Classified as skins and other parts of birds
Tax Rate	5% total (2.5% CGST + 2.5% SGST)	Applicable to chicken intestine waste

The authority ruled that chicken intestine waste is classifiable under HSN heading 0505. Consequently, the applicable rate of tax is 2.5% CGST and 2.5% SGST.

R Reasoning

The authority examined the scope of heading 0505, which covers skins and other parts of birds, including waste of feathers or parts of feathers that are cleaned or disinfected. By applying the rules for interpretation of the Customs Tariff Act, 1975, which are made applicable to the GST Tariff, the authority concluded that chicken intestine waste falls under this heading. The ruling was issued under the provisions of the CGST/TGST Act, 2017.

P Provisions Relied On

Section 96(1) of TGST Act, 2017	Section 97(1) of TGST Act, 2017
Section 100(1) of CGST/TGST Act, 2017	Rule 103 of CGST/TGST Rules
Customs Tariff Act, 1975	



For the Practitioner

This ruling provides clarity for businesses involved in the processing and supply of chicken waste for animal feed. It confirms that such waste is **classifiable under HSN 0505** and subject to a **5% total GST rate**. Practitioners should note that this classification relies on the interpretation of the Customs Tariff Act as applied to GST, which may be subject to future legislative or judicial review.

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 -> [tsaar_09.2018_20.07.18.pdf](#)

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