UTTARA IMPEX PRIVATE LIMITED

Authority for Advance Ruling — Maharashtra

GST-ARA- 25/2018-19/B- 88 Mumbai, dt. 14/08/2018 Dated **14.08.2018**

Q Questions Before the Authority

- Classification of our products under GST regime

F Facts

The applicant is engaged in importing and trading various products used as feed supplements/additives for poultry feed, such as DL Methionine, Sodium Bicarbonate, Betaine HCL, Tryptophan, Threonine, Lysine HCL, Sodium Sulphate, Lysine Sulphate, and Monocalcium Phosphate. The applicant sought an advance ruling on whether these items are exempt from GST under Entry 102 of Notification No. 2/2017-Integrated Tax (Rate) / Central Tax (Rate) as poultry feed additives or supplements.

H Ruling

Classification and applicability of exemption to poultry feed additives and supplements	**Not covered under Entry 102; taxable @ 18% IGST under Schedule III (except Di Calcium Phosphate covered under Entry 105)**	Products fall under Chapter 28 and 29 as individual organic or inorganic chemical compounds

The Authority held that the subject chemical feed additives are organic and inorganic chemical compounds falling under Chapters 28 and 29 of the Customs Tariff Act, rather than Chapter 23. Therefore, they are **not covered under Entry 102** of Notification 2/2017-Integrated Tax (Rate) and are taxable @ **18% IGST under Schedule III** , except Di Calcium Phosphate of animal feed grade which is explicitly exempted under Entry No. 105.

R Reasoning

The Authority observed that Entry 102 of Notification No. 2/2017-Integrated Tax (Rate) is restricted to animal feed, supplements, concentrates, and additives falling strictly within Chapter Headings 2301, 2302, 2304, 2305, 2306, 2308, and 2309. Upon evaluating the chemical composition and manufacturing processes, the imported items (such as DL Methionine, Sodium Bicarbonate, Lysine HCL, and Monocalcium Phosphate) were identified as distinct chemical compounds falling under Chapters 28 and 29. While Entry 105 explicitly exempts Di Calcium Phosphate (DCP) conforming to IS 5470:2002 under Heading 2835, it does not extend to Mono Calcium Phosphate (MCP) or other chemical additives. Consequently, these individual chemical products cannot be classified under Chapter 23 to claim exemption as feed preparations.

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

P Provisions Relied On

- Section 96 of the CGST Act, 2017
- Section 98 of the CGST Act, 2017
- Entry 102 of Notification No. 2/2017-Integrated Tax (Rate)
- Entry 105 of Notification No. 2/2017-Integrated Tax (Rate)
- Chapter Headings 2301 to 2309, 2833, 2835, 2836, 2922, 2923, 2930 of the Customs Tariff Act, 1975

! For the Practitioner

This ruling establishes that pure chemical additives and amino acids used in poultry feed (such as DL Methionine, Lysine HCL, Threonine, and MCP) fall under **Chapters 28 and 29** and cannot claim exemption under Entry 102, which is restricted to Chapter 23 preparations. Practitioners should note that among Chapter 28/29 items, only **Di Calcium Phosphate** conforming to specified IS standards receives explicit exemption under Entry 105.

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 -> maha-gst-ara-25_dt.14.08.18_uipl.pdf

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