

**MAHARASHTRA AUTHORITY FOR ADVANCE RULING**

**GST Bhavan, Room No.107, 1st floor, B-Wing, Old Building, Mazgaon, Mumbai – 400010.**

**(Constituted under Section 96 of the Maharashtra Goods and Services Tax Act, 2017)**

**BEFORE THE BENCH OF**

**(1) Shri. Rajiv Magoo, Joint Commissioner of Central Tax, (Member)**

**(2) Shri. T. R. Ramnani, Joint Commissioner of State Tax, (Member)**

GSTIN Number, if any/ User-id	<b>27AAACD3743J1ZO</b>	
Legal Name of Applicant	<b>M/s.SCHREIBER DYNAMIX DAIRIES PRIVATE LIMITED</b>	
Registered Address/Address provided while obtaining user id	<b>E-94, BHIGWAN ROAD, BARAMATI, Maharashtra, 413133</b>	
Details of application	<b>GST-ARA, Application No. 121 Dated 06.03.2020</b>	
Concerned officer	<b>PUN-VAT-E-609, PUNE LTU-001, PUNE</b>	
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	<b>Factory/Manufacturing</b>
B	Description (in brief)	The Applicant manufacture and supply of Flavoured Milk with Tetra pack packing which being understood to be classifiable under Chapter 4 more specifically under HSN 0402 99 90 taxable at 5 % and Also the job charges charged for such job work activity of conversion of raw material to flavoured milk and packing it in Tetrapack would also attract 5 % under SAC Code 998815.
Issue/s on which advance ruling required		(i) Classification of goods and/or services or both (ii) Applicability of a notification issued under the provisions of the Act (v) Determination of the liability to pay tax on any goods or services or both.
Question(s) on which advance ruling is required		As reproduced in para 01 of the Proceedings below.

## PROCEEDINGS

(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

The present application has been filed under Section 97 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 [hereinafter referred to as "the CGST Act and MGST Act" respectively ] by M/s. SCHREIBER DYNAMIX DAIRIES PRIVATE LIMITED, the applicant, seeking an advance ruling in respect of the following questions.

- a. *Whether such manufacture and supply of Flavoured Milk in Tetrapack are classifiable under Chapter 4 more specifically under HSN 0402 99 90 taxable at 5 % as per as per Serial No.8 of Notification No.1/2017 - C T (rate) dated 28.06.2017 as amended read with the parallel notification in State GST or under 2202 99 30*
- b. *Also as to whether "the job charges" would also attract 5 % under SAC Code 998815, for the job work activity of conversion of raw material (raw milk with or without tetrapack material supplied by Principal for such conversion and by using applicant utilities and consumables) in to flavoured milk (put in Tetra pack (at times used by applicant), falling under SAC Code 998815, as per Serial No.26 (i) (f) of Notification No.11/2017 CT (rate) dated 28.06.2017 as amended read with the parallel notification issued in State GST.*

The applicant has submitted a letter via email dated 04.06.2021 and requested that they may be allowed to voluntarily withdraw their subject application filed on 06.03.2020.

The request of the applicant to withdraw their application voluntarily and unconditionally is hereby allowed, without going into the merits or detailed facts of the case.

ORDER

(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

NO.GST-ARA- 121/2019-20/B- 24

Mumbai, dt. 22.06.2021

*The Application in GST ARA Form No. 01 of M/s. SCHREIBER DYNAMIX DAIRIES PRIVATE LIMITED, vide reference ARA No. 121 dated 06.03.2020 is disposed of, as being withdrawn voluntarily and unconditionally.*



  
RAJIV MAGOO  
(MEMBER)

  
T. R. RAMNANI  
(MEMBER)

Copy to:-

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The Pr. Chief Commissioner of Central Tax, Churchgate, Mumbai
5. Joint Commissioner of State Tax, Mahavikas for Website.

**Note:-**An Appeal against this advance ruling order shall be made before The Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax, 15<sup>th</sup> floor, Air India Building, Nariman Point, Mumbai – 400021. Online facility is available on [gst.gov.in](http://gst.gov.in) for online appeal application against order passed by this Advance Ruling Authority.