



## **Gujarat AAAR modifies AAR ruling to hold that “fried as- different shapes and sizes Papad”**

Gujarat AAAR modifies AAR ruling to hold that “fried - different shapes and sizes Papad” merit classification under Tariff heading No. 19059040 and chargeable to 18% GST as per Sl. No. 16 of Schedule-III of Notification No. 1/2017-CT (Rate) dated 28.06.2017 and Notification No. 1/2017-IGST (Rate) dated June 28, 2017; Appellant, engaged in the business of manufacturing and trading of “Papad” of different shapes and sizes in ready to eat form, has earlier sought a clarification regarding taxability of supply of ‘Fryums’ against which AAR ruled that impugned product is classifiable under tariff item 2106 90 99 (which covers Food preparations not elsewhere specified or included); Assailing such ruling, Appellant submits that their product is ‘Papad’ irrespective of shapes and sizes and hence, merits classification under the Tariff Heading No.1905 and more precisely 1905 90 40 as “PAPPAD by whatever name it is known, except when served for consumption”.



**Mohan & Chandrasekhar**  
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