



**TELANGANA STATE AUTHORITY FOR ADVANCE RULING  
CT Complex, M.J Road, Nampally, Hyderabad-500001.  
(Constituted under Section 96(1) of TGST Act, 2017)**

**Present:**

**Sri J. Laxminarayana, Additional Commissioner (State Tax)**

**Sri V. Srinivas, IRS, Joint Commissioner (Central Tax)**

**A.R.Com/15/2018**

**Date. 20-07-2018**

**TSAAR Order No. 9/2018**

Under Section 100(1) of the CGST/TGST Act, 2017, any person aggrieved by this order can prefer an appeal before the Telangana State Appellate Authority for Advance Ruling, Hyderabad, within 30 days from the date of receipt of this Order.

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M/s. Susheela Agrovat, 198/A, Bailampur village, Mulugu mandal, Telangana-502278 registered under GSTIN No.36ABKFS3956N1ZD has filed an application in Form GST ARA-01 under Section 97(1) of TGST Act, 2017 read with Rule 103 of CGST/TGST Rules, seeking Advance Ruling on the HSN Code applicable for "Chicken waste intestine".

The applicant have stated that they collect chicken intestine waste from different chicken shops in and around Hyderabad and also from other parts of Telangana. They process the chicken intestine waste by washing with hypochloride to supply the same to pet food and animal food industries as intermediate product for their manufacture of poultry and animal feed. In this regard they sought advance ruling on the HSN Code applicable for chicken intestine waste and rate of tax applicable.

The issue has been examined and found that chicken intestine waste is classifiable under heading 0505 of the Customs Tariff heading as the said heading covers "Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers". As the rules for interpretation of Customs Tariff Act, 1975 was made applicable to GST Tariff, the goods "Chicken intestine waste" are classifiable under heading 0505 of the GST Tariff.

The issue raised in the application has been examined with reference to the provisions of the CGST/TGST Act, 2017 and the Rules made there under and the notifications issued till date; and the Advance Ruling is given as under:

**The HSN Code applicable for “Chicken intestine waste” is 0505, and the rate of tax is 2.5% CGST + 2.5% SGST.**

The application filed by M/s Susheela Agrovet , 198/A, Bailampur village, Mulugu mandal, Telangana-502278 is disposed accordingly.

Sd/- J. LAKSHMINARAYANA  
ADDL. COMMISSIONER (State Tax )

Sd/- V. SRINIVAS  
JOINT COMMISSIONER (Central Tax)

To  
M/s. Susheela Agrovet ,  
198/A, Bailampur village,  
Mulugu mandal,  
Telangana-502278

Copy to:

- 1.The Joint Commissioner (State Tax), Nizamabad Division.
- 2.The Assistant Commissioner (State Tax), Siddipet Circle.