



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 S.V. Kasi Visweswara Rao, Additional Commissioner (State Tax)
Sri Sahil Inamdar, Additional Commissioner (Central Tax)

A.R.Com/13/2022

Date:14.09.2022

TSAAR Order No.54/2022

[ORDER UNDER SECTION 98(4) OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 AND UNDER SECTION 98(4) OF THE TEALANGANA GOODS AND SERVICES TAX ACT, 2017.]

1. M/s. S S R K Plastics Private Limited, Plot No. 161, Phase - III, Lane No. 10 IDA, Cherlapally Main Road, Medchal Malkajgiri, Hyderabad, Telangana – 500 051 (36AAECS7383P1ZI) has filed an application in FORM GST ARA-01 under Section 97(1) of TGST Act, 2017 read with Rule 104 of CGST/TGST Rules.
2. At the outset, it is made clear that the provisions of both the CGST Act and the TGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the TGST Act. Further, for the purposes of this Advance Ruling, the expression 'GST Act' would be a common reference to both CGST Act and TGST Act.
3. It is observed that the queries raised by the applicant fall within the ambit of Section 97 of the GST ACT. The Applicant enclosed copies of challans as proof of payment of Rs. 5,000/- for SGST and Rs. 5,000/- for CGST towards the fee for Advance Ruling. The Applicant has declared that the questions raised in the application have neither been decided by nor are pending before any authority under any provisions of the GST Act. The application is therefore, admitted.

4. BRIEF FACTS OF THE CASE:

4.1 Statement of relevant facts as per the applicant having a bearing on the question(s) on which Advance Ruling is required is reproduced below-

4.2 Company Background:

S.S.R.K.Plastics Private Limited is a 23 years old Private Company incorporated on 22 Dec 1998. Its registered office is in Nalgonda, Telangana, India. The Company's status is Active, and it has filed its Annual Returns and Financial Statements up to 31 Mar 2021 (FY 2020-2021). It's a company limited by shares having an authorized capital of Rs 0.25 cr and a paid-up capital of Rs 0.20 cr as per MCA. 3 Directors are associated with the organization. Rama Krishna Ravella, Lakshmi Prasanna Ravella and Venkata Krishna Chaitanya Godavarthy are presently associated as directors.

5. QUESTIONS RAISED:

Q1. The applicant hereby pray the Authority for Advance Ruling to Clarify the rate of GST applicable for paper based Corrugated Sheets.

6. APPLICANT'S INTERPRETATION OF THE LAW

The applicant submitted that paper based corrugated sheets. The structure of the corrugated board may be with or without flat surface sheets as described under Section 4808.

HSN 48081000 : Paper and paper board, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheet, other than paper of the kind described in heading 4803.

7. PERSONAL HEARING:

The Authorised representatives of the unit namely D. Bhanu Pratap, CA attended the personal hearing held on 25.08.2022. The authorized representatives reiterated their averments in the application submitted and contended as follows:

1. M/s SSRK Plastics Private Limited are assesses on the rolls of the Assistant Commissioner (CGST), Qutbullapur Rang bearing GSTN: 36AAECS738391ZI. They are manufacturers of paper based Corrugated Sheet of different sizes. (HSN Code 4808).
2. The applicant hereby pray the Authority for Advance Ruling to Clarify the rate of GST applicable for paper based Corrugated Sheets. The Applicant herewith submitted the sample of paper based Corrugated Sheet for the kind perusal of the Authority for Advance Ruling.

At the time of Personal hearing the AR has submitted a sample sheet of corrugated paper which is as under :



8. DISCUSSION & FINDINGS:

At the outset we would like to make it clear that the provisions of CGST Act, 2017 and TGST Act, 2017 are in parimateria and have the same provisions in like matter and differ from each other only on a few specific provisions. Therefore, unless a mention is particularly made to such dissimilar provisions, a reference to the CGST Act would also mean reference to the corresponding similar provisions in the TGST act.

We have considered the submissions made by the applicant in their application for advance ruling as well as the submissions made by the representative during the personal hearing. We

also considered the issues involved, on which advance ruling is sought by the applicant, relevant facts of the case and applicant's interpretation of law.

On verification of the nature of the activity carried out by the applicant, it was observed that the applicant is a manufacturer of corrugated sheets, rolls etc., which is used in the primary packing of goods as a cushioning material, separators or edge protector, for making shipping cartons of goods and as pallets and pallet boxes. With this in background applicant has sought advance ruling on the question as mentioned above.

Further, AR has brought to the notice of the member that the company also manufacturing the corrugated rolls for using them as packing material.



The applicant is desirous of ascertaining rate of tax on corrugated paper sheet supplied by them. The said commodity is enumerated at chapter heading of tariff item as 4808 in Notification No. 1/2017 i.e., CGST rates on goods. The said entry is abstracted as follows:

Chapter / Heading / Sub-heading / Tariff item	Description of Goods
4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 4803
4808 10 00	Corrugated paper and paper board, whether or not perforated
4808 40	Kraft paper, creped or crinkled, whether or not embossed or Perforated
4808 90 10	Sack kraft paper, creped or crinkled, whether or not or perforated
4808 40 90	Other kraft paper, creped or crinkled, whether or not embossed or perforated
4808 90 00	Other

Therefore, a careful reading of the above entries and submissions made by AR at the time personal hearing and also on verifying the sample sheet the paper based corrugated sheet is falls under Heading 4808.

As seen from the above the rate of tax on supply of corrugated paper sheets is 6% under CGST and 6% under SGST respectively.

9. In view of the foregoing, we rule as follows:

In view of the above discussion, the questions raised by the applicant are clarified as below:

Questions	Ruling
1. The applicant hereby pray the Authority for Advance Ruling to Clarify the rate of GST applicable for paper based Corrugated Sheets.	The rate of tax on supply of corrugated paper sheets is 6% under CGST and 6% under SGST respectively.


(S.V. KASI VISWESWARA RAO)
ADDL. COMMISSIONER(STATE TAX)


(SAHIL INAMDAR)
ADDL.COMMISSIONER (CENTRAL TAX)

[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]

To
M/s. S S R K Plastics Private Limited,
Plot No. 161, Phase - III, Lane No. 10 IDA,
Cherlapally Main Road, Medchal Malkajgiri,
Hyderabad, Telangana – 500 051.

Copy submitted to :

1. The Commissioner (State Tax) for information.
2. The Commissioner (Central Tax), Medchal Commissionerate, III Floor, Medchal GST Bhavan, 11-4-649/B, Lakdikapul, Hyderabad – 500 004.

Copy to:

The Superintendent (Central Tax) Qutbullapur Range, Plot No.16 & 21 Aditya Towers, Sri Sai Enclave, Near Check Post, Bowenpally, Hyderabad Urban – 500 011.

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