

Papad is not limited to traditional round shape but can be of any desired shape and size

In *Re: Global Gruh Udyog [Advance Ruling No. GUJ/GAAR/R/21/2021 decided on July 8, 2021]* Global Gruh Udyog (“the Applicant”) raise issue w.r.t. classification of puripapad and unfried papad (“Impugned goods”).

The Hon’ble AAR, Gujarat noted that the ingredients of Impugned goods are covered under Chapter 10 and 11 of the Customs Tariff Act, 1975. Thus, the main issue is whether the Impugned goods can be termed as Papad.

Further, observed that serial no. 96 of the *Notification No. 2/2017- Central Tax (Rate) dated June 28, 2017 (“Goods Exemption Notification”)* reads as “Pappad, by whatever name it is known, except when served for consumption”. Therefore, all types of Papad as per trade/common parlance are covered under the said entry.

Furthermore, noted that Impugned goods have all the characteristics and ingredients of Papad. Traditionally Papad were made manually in round shape however, due to advancement in technology, Papad does not limit to same age old traditional round shaped Papad but can be in any desired shape and size. Thus, Impugned goods are classifiable under HSN 19059040.

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