

WEST BENGAL AUTHORITY FOR ADVANCE RULING  
GOODS AND SERVICES TAX

14 Beliaghata Road, Kolkata – 700015

(Constituted under section 96 of the West Bengal Goods and Services Tax Act, 2017)

Members present:

SHAFEEQ S, Joint Commissioner, CGST & CX      JAYDIP KUMAR CHAKRABARTI, Senior Joint  
Commissioner, SGST

Preamble

A person within the ambit of Section 100 (1) of the Central Goods and Services Tax Act, 2017 or West Bengal Goods and Services Tax Act, 2017 (hereinafter collectively called 'the GST Act'), if aggrieved by this Ruling, may appeal against it before the West Bengal Appellate Authority for Advance Ruling, constituted under Section 99 of the West Bengal Goods and Services Tax Act, 2017, within a period of thirty days from the date of communication of this Ruling, or within such further time as mentioned in the proviso to Section 100 (2) of the GST Act.

Every such appeal shall be filed in accordance with Section 100 (3) of the GST Act and the Rules prescribed thereunder, and the Regulations prescribed by the West Bengal Authority for Advance Ruling Regulations, 2018.

Name of the applicant	SOURAV DEY
Address	Flat-103,1 <sup>st</sup> floor, 252A, Sukhsagar Apartment, Picnic Garden Road, Bondel Gate kathgola, Kolkata-700039
GSTIN	Unregistered
Case Number	WBAAR 04 of 2025-26
Date of application	April, 09, 2025
ARN	192500002347ARM
Order number and date	07/WBAAR/2025-26 dated 24.07.2025
Present for Applicant	None

1.1 At the outset, we would like to make it clear that the Central Goods and Services Tax Act, 2017 (the CGST Act, for short) and the West Bengal Goods and Services Tax Act, 2017 (the WBGST Act, for short) have the same provisions in like matter except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean reference to the corresponding similar

provisions in the WBGST Act. Further to the earlier, henceforth for the purposes of these proceedings, the expression 'GST Act' would mean the CGST Act and the WBGST Act both.

1.2 The fact of the case as it appears from the submission made by the applicant in FORM GST ARA-01 is that the applicant procures raw pulse and de-husks it in his manufacturing unit for pulses ready to use. Then, pack those pulses into bags of 30kg for final sale. No brand name is there and not manufactured for any particular person.

1.3 The applicant states its interpretation of the above stated matter as follows:

(a) If a trader purchases whole pulses, de-husks them and sells them as dal- the GST rate on the sale of de-husked pulse applies:

Unbranded and Unpacked Dal-Exempt (0% GST)

(b) If the trader purchases whole pulses in his own account, gets them de-husked and then sells the de-husked pulses (Dal), the GST implications will be:

Unbranded & Unpacked De-husked Pulses (Dal) - Exempt from GST (0%)

1.4 In light of aforesaid circumstances, the applicant has filed this application under sub section (1) of section 97 of the GST Act and the rules made there under seeking an advance ruling as to-

(i) Whether de-husking of raw pulse into pulse ready to use for further sale is liable to pay GST? The bags packed are of 30kg without any brand name.

1.5 As per sub-section (2) of section 97 of the GST Act, the question on which the advance ruling is sought under this Act, shall be in respect of, —

- (a) classification of any goods or services or both;
- (b) applicability of a notification issued under the provisions of this Act;
- (c) determination of time and value of supply of goods or services or both;
- (d) admissibility of input tax credit of tax paid or deemed to have been paid;
- (e) determination of the liability to pay tax on any goods or services or both;
- (f) whether applicant is required to be registered;
- (g) whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.

1.6 The question on which advance ruling is sought by the applicant is found to be covered under clause (a) of sub-section (2) of section 97 of the GST Act.

1.7 This authority fixed dates for personal hearing on 03.07.2025 and 16.07.2025 for admission of the application for advance ruling and the *suo motu* adjournments were all intimated by mail to the applicant. None appeared on the specified dates in response to the mails. Then another adjournment for hearing was given by this authority fixing date for hearing on 24.07.2025 and the date was intimated by mail dated 17.07.2025. Meanwhile the applicant has intimated by mail on the same day that the applicant does not want to pursue with the application for advance ruling filed by him. The applicant likes to withdraw the same. Under this circumstance this authority finds no necessity for further hearing. Order is passed today.

1.8 In view of the above fact and keeping in mind that no personal hearing in the matter could take place due to non-appearance of the applicant and/or his authorized representative, the application is not admitted. It is hereby rejected. Intimate the applicant accordingly.

Sd/ -

(SHAFEEQ S)

Member

West Bengal Authority for Advance Ruling

Sd/-

(JAYDIP KUMAR CHAKRABARTI)

Member

West Bengal Authority for Advance Ruling

Place: Kolkata

Date: 24<sup>th</sup> July, 2025

To,

SOURAV DEY

Flat-103,1<sup>st</sup> floor, 252A, Sukhsagar Apartment,

Picnic Garden Road, Bondel Gate kathgola, Kolkata-700039

Copy to,

- (1) The Principal Chief Commissioner, CGST & CX, 180, Shantipally, R.B.Connector, Kolkata-700107
- (2) The Commissioner of State Tax, West Bengal, 14, Beliaghata Road, Kolkata-700015
- (3) Office Copy