

THE AUTHORITY FOR ADVANCE RULING IN HIMACHAL PRADESH

(Constituted under Section 96 of CGST Act, 2017/ HPGST Act, 2017)

BEFORE THE BENCH OF

1. Sh. Rakesh Sharma, Additional Commissioner of State Taxes and Excise (Member- State Tax)
2. Sh. Abhay Gupta, IRS, Joint Commissioner of Central Tax (Member- Central tax)

Name & Address of the Party		M/s Aditya Industries, Trilok Pur Road Industrial road, Kala Amb, District Sirmour (H.P.)
GSTIN of the Applicant		02AAKFA1378H1ZP
Date of filing of Application in Form GST ARA-01		30.11.2019
Nature of activity(s) (proposed/ present) in respect of which advance Ruling sought		
A	Category	Factory/ Manufacturing
B	Description (in brief)	M/s Aditya Industries is a partnership duly registered under CGST/SGST & IGST Act bearing registration no. 02AAKFA1378H1ZP having its registered office at Trilok Pur Road Industrial road, Kala Amb, District Sirmour (H.P.) and engaged in the manufacture of various iron and steel items namely TMT Bars under HSN 7214, M.S. Ingots under HSN 7207, Girder under HSN 7207 etc., all chargeable to GST @ 18%, whereas the major raw materials is MS Scrap (HSN 7204), Sponge Iron (HSN 7203) and Silicomanganese (HSN 7202), all attracting GST @ 18%. The raw material is melted in the furnace and then the output in the melted form is further processed to achieve the finished product.