

Ashit Shah

6 “Mix Mukhwas” and Roasted Til & Ajwain are taxed @ 5% under GST Facts of the matter Applicant, a partnership firm based in Gujarat, deals with various seed mixes, including ‘Mix Mukhwas’ and ‘Roasted Til & Ajwain’. The applicant further states that in both the products, there is dominating quantity of sesamum seeds, 60% in Mix mukhwas and 97%, Roasted Til & Ajwain. Further, in Mix mukhwas, in addition to sesamum seeds, Dhanadal content is 27%, which when combined, totals to 87%. There is no element of pan masala, sugar or chocolate, preservatives or any other artificial flavoring substances used by them. These products are purchased by the customers who desire to consume sesamum seeds normally as a seed mix. The applicant is currently selling both the products by classifying it under HSN 12074090. In view of the foregoing, the applica.....