

Ashit Shah

21 Is “Roti” or “Khakhra” is akin to “Paratha” ? Facts of the matter The applicant are producing Paratha, which is a flat and thick piece of unleavened bread eaten like a Roti or Chapati; that various varieties of Paratha are produced and sold by them but the principal ingredient in all the varieties of Paratha is whole wheat flour. Applicant provides the ingredients of paratha and the cooking method on the packet of the Paratha. Applicant seeks ruling about their product viz. Paratha produced by them would cover under HSN 1905 and taxable at 5%? or they are covered under any other entry. Contention of the applicant The applicant contended that Chapter 19 covers ‘Preparations of cereals, flour, starch or milk, pastrycooks’ products’ and also covers various eatables including ‘bread’ under HSN code 1905. It is clarified.....