

Dinesh Tambde

42 Rate of Tax / Classification: Where assessee claimed exemption from GST under Entry No.102 of Notification No.2/2017-Central Tax (Rate) dated 28-6-2017 on cotton seed oil cake produced in extracting cotton seed oil cake from cotton seeds as cattle feed, merely supply of cotton seed oil cake to traders would not determine levy of GST as end use of cattle feed was not in dispute, assessee was entitled to exemption and impugned orders were to be set aside. [Gujarat HC] It appeared to the Hon'ble Court that the petitioner was not liable to pay the VAT into Pre-GST Regime on the sale of cotton seed oil cake as the same was exempted as cattle feed. The GST Act has subsumed the earlier VAT Act and as per the Entry No.102 of Notification No.2 of 2017, it clearly provides for exemption to levy of GST on cattle feed. Even on perusal of the show-cause notice, it was revealed that the respondent Authority had reproduced objections raised by t.....