

Ashit Shah

45 Rate of Tax on Toppings of Pizza Facts of the matter The Applicant is engaged in the distribution of various dairy and non-dairy products. The goods " Pizza Topping" is sold by the appellant under the brand 'Goodrich' is a proprietary food consisting of water, mozzarella cheese, vegetable oil and milk solids along with premixes of emulsifiers and stabilizers. It is ideal for use on pizza as a topping of cheese as it provides smooth lasting taste and stringiness to pizza. Applicant seeks the ruling whether the product "pizza topping" is classifiable under Chapter Heading 0406 under S. No.89 of Schedule - 1 of N. No. 01/2017 – CTR attracting CGST @ 5%. Contention of the appellant The applicant submitted that mozzarella cheese constitutes 14.5 percent of the total Pizza Topping and it forms the main ingredient to which o.....