


<b>GUJARAT AUTHORITY FOR ADVANCE RULING, GOODS AND SERVICES TAX, D/5, RAJYA KAR BHAVAN, ASHRAM ROAD, AHMEDABAD – 380 009.</b>	
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**ADVANCE RULING NO. GUJ/GAAR/R/32/2021**

(IN APPLICATION NO. Advance Ruling/SGST&CGST/2020/AR/20)

Date: 30-07-2021

Name and address of the applicant	:	<b>M/s Kitchen Express Overseas Ltd., 29/P, Santej-Vadsar Road, Op. Prash Pack Pvt. Ltd., Santej, Tal.-Kalol-382 721, Dist.-Gandhinagar, Gujarat.</b>
GSTIN of the applicant	:	24AADCK1847R1Z3
Date of application	:	28-5-20
Clause(s) of Section 97(2) of CGST / GGST Act, 2017, under which the question(s) raised.	:	(a) Classification of any goods or services or both. (e) Determination of the liability to pay tax on any goods or services or both.
Date of Personal Hearing	:	17-6-21
Present for the applicant	:	Shri Divyang Panchal, CA

**A. BRIEF FACTS**

The applicant is a supplier of Pulses, Flours, Namkeen, Mix Flours and other food products including Khaman Flour, Gota Flour, Dalwada Flour, Dahiwada Flour, Dhokla Flour, Idli Flour and Dosa Flour, supplied in a unit container under the registered brand name of 'KITCHEN XPRESS'. These flours are in the form of instant mix of flour of grains, which is then used to prepare instant farsan and other similar dishes by following the directions of the recipe after adding such other ingredients as required.

2. As per applicant, the different varieties of said Flours manufactured and supplied by them fall under HSN 1102, which reads as:

***"HSN 1102:***

*Cereal flours other than of wheat or meslin i.e. maize (corn) flour, Rye flour, etc. put up in unit container and,-*

- (a) bearing a registered brand name; or*
- (b) bearing a brand name on which an actionable claim or enforceable right in a Court of Law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]."*

3. The applicant submits as follows: The composition and ingredients contained in the different types of Flours is submitted which clearly reveals that it does not contain maize flour or wheat flour. The products as mentioned as above are nothing but flours. The applicant also supplies a small pack of masala (spices) necessary to prepare a particular food item from that flour. But that does not make any difference in the main product. The small pack of masala is placed in the packet of flour for the convenience of the customer.

So as per understanding of the applicant, the flour manufactured and sold by it fall under HSN 1102 and, hence, taxable at 2.5% CGST + 2.5% SGST.

4. Thus, considering the overall facts and circumstances of the case *vis-a-vis* the entries in question, the applicant submitted that Flours of different varieties as stated above, are eligible to be classified under the *Tariff Heading No.1102* as “*Cereal Flours other than wheat and maize*” and, thus, attract GST at 2.5% CGST + 2.5% SGST i.e. 5%GST.

**B. Question on which Advance Ruling sought**

5. *Under which Chapter, Tariff Heading and HSN, the different varieties of Flours i.e. Gota Flour, Khaman Flour, Dalwada Flour, Dahiwada Flour, Dhokla Flour, Idli Flour and Dosa Flour manufactured and supplied by applicant will attract CGST/SGST?*

6. The applicant, vide their additional submission dated 16-8-20, further submitted that the following process is followed for manufacturing & selling of the products:

- (a) Company purchases food grains and pulses from open market.
- (b) Such pulses are sorted and cleaned and then send to grinding machine.
- (c) Pulses are grinded into flour in grinding machine for e.g. where Grams is purchased, it results into gram flour by following grinding process. In certain cases, the applicant purchases grinded flour directly from the vendors.
- (d) Now, certain spices are mixed in flour and such mixed flour is packed in various packings.
- (e) At last, a small packet of spices necessary to prepare food item is supplied in pouch with packing of flour for added taste.
- (f) Mixed flour (commercially known as ‘Instant Mix Flour’) are sold in open market or through distributors to consumers.
- (g) End consumer of such instant mix flour is required to follow certain food preparation process before such product can be consumed as etable.
- (h) Hence, instant mix flour cannot be consumed as it is, but it is required to follow certain cooking procedures before consumption. Thus, the product manufactured and sold by the applicant is not ‘ready to eat’ but can be said as ‘ready to cook’.

7. The applicant further submitted that they were registered under Gujarat VAT and had obtained the determination from the Gujarat VAT Authority vide Determination Order No. 2010/D/171-177/No.356-359 dated 12.08.2010 passed u/s 80 of the Gujarat Value Added Tax Act, 2003 in applicant’s own case (copy annexed with this application) and by virtue of this order, applicant was paying the VAT considering above products under the entry no. 12 (ii) of the Schedule I to the GVAT Act, 2003, which was tax free in the VAT regime. All the items covered in such order are continuously in the similar form and composition are continued in the GST regime.

8. The applicant further submitted that the confusion has been arisen for applicability of tariff to the products mentioned in the application i.e. Khaman Flour, Gota Flour, Dahiwada Flour, Dalwada Flour, Dhokla Flour, Idli Flour and Dosa Flour in which HS

code these items fall and at which rate GST should be charged on it and, therefore, this application was made.

9. The applicant submitted the details of raw materials used in various products as follows:

Sl. No.	Product	Ingredients
1	Gota Flour	(in powder form) Chick Peas Flour, Sugar, Wheat Flour, Iodised Salt, Red Chilli, Garam Masala Raising Agent [(INS 500(ii)], Black Pepper, Coriander, Ajwain, Fennel, Acidity Regulator (INS 330). Chutney Powder: Sugar, Dry Mango Powder, Salt, Red Chilli, Cumin, Coriander, Acidity Regulator (INS 330).
2	Khaman Flour	(in powder form)- Bengal Gram Dal, Sugar, Iodised Salt, Raising Agent [(INS 500(ii)], Acidity Regulator (INS 330).
3	Dalwada Flour	(in powder form)- Green Gram Dal, Iodised Salt, Raising Agent [(INS 500(ii)], Acidity Regulator (INS 330).
4	Dahi-wada Flour	(in powder form)- Black Gram Dal, Green Gram Dal, Iodised Salt, Raising Agent [(INS 500(ii)], Acidity Regulator (INS 330).
5	Dhokla Flour	(in powder form)- Rice, Bengal Gram Dal, Black Gram Dal, Iodised Salt, Raising Agent [(INS 500(ii)], Acidity Regulator (INS 330).
6	Idli Flour	(in powder form)- Rice, Black Gram Dal, Iodised Salt, Raising Agent [(INS 500(ii)], Acidity Regulator (INS 330).
7	Dosa Flour	(in powder form)- Rice, Black Gram Dal, Refined Wheat Flour, Iodised Salt, Raising Agent [(INS 500(ii)], Acidity Regulator (INS 330).

10. The Percentage-wise break-up of the flours and other ingredients are as follows:

Sr. No.	Product	Chana Dal	Udad dal	Moong Dal	Total of leguminous flours	Suji flour	Wheat flour	Rice flour	Total of Rice flours/ Wheat flours	Total flours	Spices and other ingredients
1	Gota Flour	67%	-	-	67%	6%	-	-	6%	73%	27%
2	Khaman Flour	73%	-	-	73%	-	-	-	0%	73%	27%
3	Dalwada Flour	-	-	93%	93%	-	-	-	0%	93%	7%
4	Dahi-wada Flour	-	86%	8%	94%	-	-	-	0%	94%	6%
5	Dhokla Flour	15%	12%	-	27%	-	-	66%	66%	93%	7%
6	Idli Flour	-	27%	-	27%	-	-	66%	66%	93%	7%
7	Dosa Flour	-	20%	-	20%	-	16%	59%	75%	95%	5%

11. The applicant further submitted that in application for the Advance Ruling filed with the authority, the clarification has been sought for item falling under HSN Code 1102, is in fact typographical mistake that the HSN code has been mentioned in the application was 1102 instead of applicable HSN Code 1106. Accordingly, it is prayed that the modification in the original application be considered for HSN code 1106 and accordingly, wherever HSN code 1102 is mentioned, it should be treated as HSN Code 1106.

12. The applicant submitted that the different varieties of Flours manufactured and sold by them fall under HSN Code 1106, which reads as:

**HSN 1106:**

Meal and powder of the leguminous vegetables of heading other than Guar meal 11061010 and guar gum refined split (1106 10 90), of sago or of roots or tubers of heading 0714 or of the products of Chapter 8, put up in unit container and,-

- (a) bearing a registered brand name; or
- (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone.

13. The applicant further submitted that the composition and ingredients contained in the different types of Flours does not contain the Maize Flour or Wheat Flour. The applicant, therefore, sells this flour under the HSN code 1106 and, hence, the GST is charged @ 2.5% CGST and 2.5% SGST.

14. Further, it may be appreciated that as per legal interpretation in the case of West Coast Waterbase Pvt. Ltd. Vs. State of Gujarat — (2016) 95 VST 370 (Guj.), wherein the said principle has been laid down by Honourable High Court that when there is no material change in the entries, the classification adopted in earlier law should continue to prevail and accepted.

15. The applicant further submitted that under the above facts and circumstances, the applicable tariff schedule shall be HSN Code 1106 with applicable GST Rate of 5% (2.5% CGST + 2.5% SGST). In support of view of applicability of HSN Code 1106 and taxability @5% (2.5% CGST + 2.5% SGST), the following legal pronouncements may be considered in framing Ruling:

- (a) The applicant's own Determination Order No. 2010/D/171-177/No.356-359 dated 12.08.2010 passed under VAT regime in relation to the classification of cereals and pulses flour wherein Gota Flour, Khaman Flour, Dalwada Flour, Dahiwada Flour, Dhokla Flour, Idli Flour and Dosa Flour are covered by entry no. 12 (ii) of the Schedule I to the GVAT Act, 2003 and are tax free goods.
- (b) In the case of Vitagreen Products Pvt. Ltd., Matoda Rajkot, vide Determination Order No. 2013/D/197/219 dated 20.12.2013, it was held and determined that instant mix products, Dhokla Flour, 'Dhosa flour', Dalwada Flour, Dahiwada Flour, Gota Flour, Khaman Flour, Idli Flour are covered by Entry No.12 (ii) of the Schedule I to the GVAT Act, 2003 and are tax free goods.
- (c) In the case of M.T.R. Foods Pvt. Ltd., Ahmedabad, vide Determination Order No. 2013/D/197/219 dated 20.12.2013, it was held and determined that instant mix products, 'Rava idli flour', 'Plain Upma Flour', 'Rice Idli flour', 'Vada Flour', 'Dosa flour' 'Masala Upma flour', 'Rava Dosa flour', 'Muruku flour', 'Ragi Dosa flour', 'Khaman Dhokla flour', 'Puttu flour', 'Uttappam flour', 'Masala Idli flour', 'Bajji and Bonda flour', 'Ragi Rava Idli Flour', 'Oats Idli flour', 'Multi Grain Dosa flour', 'Oats Upma flour' are covered by Entry No.12 (ii) of the Schedule I to the GVAT Act, 2003 and are tax free goods.

16. The applicant submits that instant mixed flour packets available in market, which is used to prepare various Indian dishes such as Khaman, Gota, Dhokla, Handwa, Khichu,

Idli etc. will be treated as cereal and pulse mixed flour and as per rate schedule of VAT Act; Nil rate of Tax shall attract thereon. Accordingly, based on above explanation and by taking the firm base of VAT regime; the appropriate HSN and rate for the products under the consideration are listed below:

Sr. No.	Product	HSN Code	Rate	Ingredients
1	Gota Flour	1106	5%	The said instant mixed flour is prepared from the Cereal and pulse only; <ul style="list-style-type: none"> <li>The said products are related to milling industry.</li> <li>Followed legacy of classifying the products as 'mixed flour' as applied in vat regime (relied on Tax Determination Orders passed under VAT Act as mentioned herein above)</li> </ul>
2	Khaman Flour			
3	Dalwada Flour			
4	Dahi-wada Flour			
5	Dhokla Flour			
6	Idli Flour			
7	Dosa Flour			

The applicant concludes that above varieties of "flours" falls under HSN Code 1106.

17. The applicant further submitted that the said flour cannot be treated as Ready to eat which can be classified under the heading 2106 on the following reasons:

- (a) The said mixed flour sold to customers are not in form of ready to eat.
- (b) For preparing various Indian dishes, one has to not only carry out mixing process but also need to add spices, condiments and flavours etc. and other things as may be required. The recipe of preparing various Indian dishes by using the said mixed flours is also described on packet itself. In nutshell, for preparing Indian dishes, one has to carry out process prescribed on food packet such as boiling, frying or cooking etc. for preparation of products for consumption. Further, significant process is required to be carried out on mixed flour to prepare final Indian dish which one can eat.

From the above, it is clear that Khaman Flour, Gota Flour, Dal Wada Flour, Dahi Wada Flour, Dhokla Flour, Idli Flour and Dosa Flour are not ready to eat products but its flour which is mixed with certain spices which make it ready to cook and not ready to eat or directly consume by consumer.

18. The applicant further submitted that from the above, it can be interpreted that;

- (i) The Flour falls under the HSN Code 1106 as mentioned herein above;
- (ii) The tax rate in the GST regime shall be as per tariff rate under HSN Code 1106 i.e. 5% (2.5% CGST + 2.5% SGST);
- (iii) The Khaman Flour, Gota Flour, Dal Wada Flour, Dahi Wada Flour, Dhokla Flour, Idli Flour and Dosa Flour are Flours with some added spices and are not ready to eat products and does not fall under HSN code 2106.

19. The applicant further submitted that in an identical case of Dipakkumar Kantilal Chotai (Talod Gruh Udhyog), the Authority has considered vide its Order No. GUJ/GAAR/R/43/2020 dated 30.07.2020, that:

- (1) "Khaman mix flour, Gota mix flour, Handwa mix flour, Dahi wada mix flour, Dalwada mix flour, Meduwada mix flour, Pudla mix flour, Moong bhajiya mix



*flour, Chorafali mix flour, Bhajiya mix flour, Dhokla mix flour, Idli mix flour and Dosa mix flour are classifiable under sub-heading 11061000 of the First Schedule to the Customs Tariff Act, 1975(51 of 1975). They appear at Entry No.59 of Schedule-I of Notification No.01/2017-Central Tax (Rate) dated 28.06.2017 and the GST liability on all these products is 5%(2.5% CGST + 2.5% SGST).*

*(2) Upma mix flour, Rava idli mix flour and Muthiya mix flour are classifiable under sub-heading 23023000 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)whereas Khichu mix flour is classifiable under sub-heading 23024000 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975). They appear at Entry No.103A of Schedule-I of Notification No.01/2017-Central Tax (Rate) dated 28.06.2017 and the GST liability on these products is 5%(2.5% CGST + 2.5% SGST)".*

The applicant requested that since the above ruling is made on the similar facts and circumstances, it may kindly be considered in making the ruling in applicant's case.

20. The applicant has submitted the additional submission dated 16-6-21- as follows:

(i) Product manufactured and supplied by applicant is merely flour of farsan dishes and not ready to eat food preparation:

The product Khaman Flour, Gota Flour, Dalwada Flour, Dahiwada Flour, Dhokla Flour, Idli Flour and Dosa Flour are in the form of instant mix of flour grains, which is then used to prepare farsan and other similar dishes.

(ii) The Flour of the Farsan such as Khaman, Dahi Wada, Gota, Dal Wada, Dhokla etc. should not be taxable at a rate higher than the rate at which ready to eat prepared farsan is taxable :

The product in question is sold in the packet along with the packet of sauce, by using which the consumer can prepare the farsan/ namkeen dish following the instruction on the packet and can consume it. Farsan/nmkeen are itself taxable under the tariff 210692 @12% (6%+6%) and the Dosa, Idli instant preparation such as batter is taxable under the heading 2106 at the rate of 5% (2.5%+2.5%) therefore, its preparation and raw material cannot be taxed at a higher rate than the resultant product. The product is carrying its essential raw material and on the packet the recipe is shown to enable one to prepare it for consumption. Hence, the product under consideration shall not be charged with a rate of higher than the final product.

(iii) Farsan /preparations of products under consideration when served ready to eat in market /restaurants/food shops its taxed at the rate of 5% (2.5%+2.5%) :

Khaman, Gota , Dalwada , Dahiwada, Dhokla, Idli and Dosa are the preparation which are served in the hotels or dining or restaurants or food shops in common parlance, where the maximum rate collected from the customer is 5%, where as the product under consideration in this application are of such a nature that the customer can take it at home and prepare it by following its instructions on packet instantly by following cooking process.

Logically, it is consumed by the customer due to various reasons such as;

i) Good quality of raw materials supplied

- ii) Hygienic preparation as compared to hotels, restaurants or food shops etc.
- iii) Convenience to prepare fresh and eat at home at any time by normal cooking process
- iv) Taste of our products remains same in all services

Due to the above reasons, one consumes our products instead of ready to eat farsan/namkeen from restaurant or food shops.

The applicant submit that the products should be classified under such a head which justify the taxability vis-a-vis nature of the product and its usage.

Products under consideration are similar as “Sattu” or “Chhatua” which is chargeable at the rate of 5% (2.5%+2.5%). “Sattu” or “Chhatua” is made of flour mixed with spices, pulses etc. which is identified in hindi as “Sattu” or “Chhatua” whereas the product under consideration are identified as farsan/namkeen flour which is mixed with certain spices and salt therefore is a similar product and therefore the same needs to be classified under the heading 1106.

In addition to the above, sattu includes Black Channa Flour, Ginger Powder, Black Salt, Cumin Powder, Ajwain etc. all other spices contain 5-10% of the “sattu”, whereas their products contain similar spices and ingredients including salt in a small composition as compared to flour used in the product, therefore it may be regarded as similar to “Sattu” or “Chhatua”. In U.P., Bihar this kind of mixed flour is known as “Sattu” or “Chhatua” whereas in Gujarati the similar product are known as “Farsan Flour”. Hence the most similar and relevant classification for their product falls under HSN 1106.

- (v) Products under consideration are known as flour of farsan/namkeen in common parlance:

The product under consideration is identified as flour in the market. Therefore, considering it any sort of instant or ready to eat food preparation will be different than its actual identification. Hence the classification should be under chapter 11, more specifically 1106 and should be charged by rate of 5% (2.5%+2.5%).

- (vi) The basic character of the products remains “Flour” even after addition of spices and salt in very small amount of quantity:

The product under consideration contains very small amount of the quantity of Spices and Salt and even after adding such flavours to the products the nature and identification of product remains as “Flours” only. In fact, the Flour of Khaman, Gota, Dhokla etc. cannot be considered as any instant ready to eat or consume food and also cannot be considered as any sort of food preparation. Rather, the more correct classification for it is as “Flour” under the tariff heading 1106 under rule 3(b) of the Custom Tariff classification rules i.e. when there is any mixture of products which does not have specific classification, the item should be classified as product which gives the essential character and identification to the mixed product. This view is supported by Hon. Apex court in its judgement in the case of the Collector of Central Excise V/s Bakelite Hylam Ltd. (1997) 10 SCC 350 wherein Rule 3(b) of the Rules of interpretation was applied.

## 21. **Revenue’s Submission:**

- i. Vide letter dated 19-4-21, CGST Gandhinagar Commissionerate submitted that they have undertaken an enquiry in respect of subject questions raised by the applicant in the subject application filed and submitted that the application is not maintainable under the law. Section 98(2) of CGST Act, 2017 which stipulate that “the Authority shall not admit the application where the question

*raised in the application is already pending or decided in any proceedings in the case of applicant under any provision of the Act”.*

- ii. This Authority required the Revenue to intimate the date on which their said enquiry was initiated against the applicant.
- iii. The Revenue vide its letter dated 20-7-21 submitted that the inquiry against the applicant was initiated on 17-7-20 under Section 9, 31, 35, 37, 39, 59 & 122 of CGST Act, 2017 and that after the initiation of inquiry/investigation, the first letter/notice was issued on 30-7-20.

### **Personal Hearing**

22. During personal hearing on 17-8-20, Shri Divyang Panchal, CA reiterated the submissions of the application and further stated that their products viz. Khaman Flour, Gota Flour, Dal Wada Flour, Dahi Wada Flour, Dhokla Flour, Idli Flour and Dosa Flour are Flours with some added spices and not Instant Mix. Therefore, the classification of the product under consideration would be CTH No. 1106 and applicable rate would be 5% (CGST 2.5%+ SGST 2.5%).

### **FINDINGS:**

23. At the outset we would like to make it clear that the provisions of CGST Act, 2017 and GGST Act, 2017 are in pari materia and have the same provisions in like matter and differ from each other only on a few specific provisions. Therefore, unless a mention is particularly made to such dissimilar provisions, a reference to the CGST Act would also mean reference to the corresponding similar provisions in the GGST Act.

24. We have carefully considered all the submissions made by the applicant and the revenue.

25. We find that the Applicant has filed the Application for Advance Ruling on 28-5-20 and Revenue initiated enquiry against the applicant on 17-7-20 and after initiation of inquiry, Revenue's first letter/notice was issued on 30-7-20. Vide the first proviso to Section 98(2) of CGST Act, *the Authority shall not admit the application where the question raised in the application is already pending or decided in any proceedings in the case of applicant under any provision of the Act.* Revenue did not bring anything on record that enquiry was initiated prior to the date of application, either that subject questions are already pending or decided in any proceeding in the case of applicant. We hold that Ruling is not vitiated if Revenue initiates enquiry after the date of the filing of Application. We find no bar in the Act to dismiss the application on this ground. In absence of any specific provision to dismiss application when Revenue initiate enquiry post filing of application, it would not be legal and proper to dismiss the application without Ruling.

26. We hold that Classification of goods under GST is based on HSN. The customs Tariff is based on HSN. The general Interpretative Rules are to be sequentially followed as the way to classify the goods. We are to classify within the confines of law and procedure as laid down in GST regime. The Section notes and chapter notes of Custom Tariff are part and parcel of the Custom Tariff Act, 1975 which is to say, part and parcel of law enacted by the Parliament and therefore, we are obliged in GST regime to follow the classification based on HSN as per law. The Explanatory notes to HSN have guidance value to classify goods. The applicant's view to take into account Vat Determination order and the case laws cited by the applicant pertaining to VAT regime does not hold ground in wake of GST classification based on Harmonised System of Nomenclature (HSN) and the Rules framed for classification, which was not the case with the Schedule-I



of the Gujarat Value Added Tax Act, 2003. The applicant reasons that Khaman, Gota , Dalwada , Dahiwada, Dhokla, Idli and Dosa are the preparation which are served in the hotels where the GST rate collected from the customer is 5%. The supply of edible food items- Khaman, Gota , Dalwada , Dahiwada, Dhokla, Idli and Dosa by the hotels and restaurants as a part of restaurant service is different than the supply of 'instant mix' as goods. We are to classify goods based on HSN.

27. The applicant submits that product merits classification at HSN 1106. Chapter Heading 11.06 covers "Flour, Meal and Powder of the dried leguminous vegetables of Heading 0713, of sago or of roots or tubers of Heading 0714 or of the products of Chapter 8".

**Chapter Heading 1106 as per Customs Tariff:**

*1106 FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES OF HEADING 0713, OF SAGO OR OF ROOTS OR TUBERS OF HEADING 0714 OR OF THE PRODUCTS OF CHAPTER 8:*

*1106 10 00- Of the dried leguminous vegetables of heading 0713*

*1106 20- Of sago or of roots or tubers of heading 0714:*

*1106 20 10--- Of sago*

*1106 20 20 --- Of manioc (cassava)*

*1106 20 90--- Of other roots and tubers*

*1106 30 - Of the products of Chapter 8:*

*1106 30 10--- Of tamarind*

*1106 30 20--- Of singoda*

*1106 30 30--- Mango flour*

*1106 30 90--- Other*

**B. Explanatory Notes to HSN in respect of heading 11.06:**

*"11.06 Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8:*

*(A) Flour, meal and powder of the dried leguminous vegetables of heading 0713:*

28. As per Rule 1 of the General Rules for the Interpretation of CTA, 1975, for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes. Thus, the classification of the product is required to be determined in accordance with the terms of the headings. As per Chapter Heading 11.06, it covers Flour, Meal and Powder of the dried leguminous vegetables of Chapter Heading 07.13 and other specified products. On inspection of the Packets of each product, we find that each of the packet is marked 'Instant Mix', but for the packet of Khaman 'Instant Mix' is not marked. On examination of the list of ingredients and preparation of cooking mentioned in the khaman flour packet, it is similar to the other products. Therefore, it appears that the said product too falls under the category of 'Instant Mix'. On examination of the list of ingredients we find that Spices and other ingredients apart from flour of dried leguminous vegetables, rice and wheat are contained in different proportions. The Spices and other ingredients contained in these products include Sugar, Iodised Salt, Red Chili Powder, Garam Masala, Black Pepper, Coriander, Ajwain , Fennel, Acidity Regulator (INS 330) means Citric Acid etc. The proportion of Spices and other ingredients contained in these products ranges from 5% to 27%. The proportion of Spices and other ingredients is 27% in Khaman Flour, 27% in Gota Flour, 7% in Dhokla Flour, Idli Flour, Dalwada Flour, 6% in Dahiwada Flour, 5% in Dosa Flour. As the products of the applicant contain Spices and other ingredients in different proportions, which are not mentioned in the Chapter Heading 11.06 or the relevant Explanatory Notes of HSN, the said products are not covered under Chapter Heading 1106.

29. The applicant has referred to CBIC Circular No. 80/54/2018-GST dated 31.12.2018, which has *inter-alia* clarified the applicability of GST on 'Chhatua or Sattu' as follows -

*3.1 Doubts have been raised regarding applicability of GST on Chhatua (Known as "Sattu" in Hindi Belt).*

*3.2 Chhatua or Sattu is a mixture of flour of ground pulses and cereals. HSN code 1106 includes the flour, meal and powder made from peas, beans or lentils (dried leguminous vegetables falling under 0713). Such flour improved by the addition of very small amounts of additives continues to be classified under HSN code 1106. If unbranded, it attracts Nil GST [S. No. 78 of notification No. 2/2017-Central Tax (Rate), dated 28-6-2017] and if branded and packed it attracts 5% GST [S. No. 59 of schedule I of notification No. 1/2017-Central Taxes (Rate), dated 28-6-2017].*

29.1 The CBIC has clarified in the aforesaid Circular that the flour of ground pulses and cereals, improved by the addition of very small amounts of additives continues to be classified under HSN Code 1106. On examination of the percentage breakup of the subject products and the composition of the products, we find that this is not the case of addition of very small amounts of additives in subject products. We hold that the subject Circular is not applicable in present case as the said products are different from Sattu and have spices and ingredients in varying proportions as cited by the applicant and are in the nature of instant mix. Therefore, as per our findings, we are not inclined to admit CTH 1106 for said products

30. We note that HSN 2106 covers Food Preparations not elsewhere specified or included. The Explanatory Notes of HSN for Chapter Heading 2106 provides as follows :-

*"Provided that they are not covered by any other heading of the Nomenclature, this heading covers :*


*A) Preparations for use, either directly or after processing (such as cooking, dissolving or boiling in water, milk, etc.), for human consumption.*

*B) Preparations consisting wholly or partly of foodstuffs, used in the making of beverages or food preparations for human consumption. The heading includes preparations consisting of mixtures of chemicals (organic acids, calcium salts, etc.) with foodstuffs (flour, sugar, milk powder, etc.), for incorporation in food preparations either as ingredients or to improve some of their characteristics (appearance, keeping qualities, etc.) (see the General Explanatory Note to Chapter 38).*


*....."*

30.1 The subject 7 products of Mix Flour / Instant Mix Flour are preparations for use, after processing, such as cooking, carrying out the detailed procedure for cooking as mentioned on the packets of all the said 7 products, then ready for human consumption. The applicant submitted that the products are not 'ready to eat' but can be said as 'ready to cook'. We find that that Chapter Heading 2106 not confined to processed or semi processed food, cooked or semi cooked food, preserved food and ready to eat food. In fact, any product which is a food preparation and which is not elsewhere specified or included in the CTA, 1975, gets covered under HSN 2106. On the packet of 6 products-


Category : Instant Mixes has been printed on the right hand lower corner of the packet and the detailed procedure recipe is printed as shown in the packet. The photos of back side of the packet of five products for the sake of illustration is reproduced here as follows:




# दालवड़ा आटा



Step 1: Mix in water



Step 2: Fry Vadas



Step 3: Serve Hot with  
Green Chutney / Tomato Ketchup

**MAKES: 50 DALWADA**  
(APPROX. 15g EACH)  
400g PACKING

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- **દાળવડા બનાવવાની રીત:** આ દાળવડાના લોટમાં ૩૮૦ મિ.લિ. પાણી ઉમેરી તેને સરસ રીતે ઢલાવી ૧૫ મિનિટ પલાળી રાખો. દાળવડા વધારે સ્વાદિષ્ટ બનાવવા આ મિક્સમાં લીલા મરચાં, ડુંગળી, લસણ, આદુ અને કોથમીર પણ ઉમેરી શકાય છે. મિશ્રણને તળતા પહેલા સારી રીતે ઢલાવો. કટાઈમાં દાળવડા સહેલાઈથી ડુબે તેટલું ખાદ્ય તેલ લેવું. દાળવડા સોનેરી રંગના (ગોલ્ડન) અને કુરકુરા થાય ત્યાં સુધી મધ્યમ આંચે તળો ત્યાર બાદ ખાદ્ય તેલમાંથી નિતારીને બહાર કાઢી લો.
- **સર્વિંગ સૂચના:** ગરમ ગરમ દાળવડાને વધુ સ્વાદિષ્ટ બનાવવા માટે તેને તળેલા લીલાં મરચાં, સમારેલી ડુંગળી, ટમાટા કેચપ અથવા લીલી ચટણી સાથે પીરસો.

- **દાલવડા બનાવવાની રીત:** દાલવડા આટા મે ૩૮૦ મિ.લી. પાણી મિલાકર ઝમે અચ્છે તરહ સે ફિલાયે ઓર ૧૫ મિનિટ તક મિગોકે રહે. દાલવડા ઓર સ્વાદિષ્ટ બનાવવા કો લિયે, યહ મિક્સ મે હરિ મિચ, પ્યાજ, લહસુન, અરણ્ઘ ઓર ધનિયા મિલાયા જા સકતા હૈ. તલને સે પહલે ઇસ મિક્સ કો અચ્છે તરહ સે ફિલાયે. કટાઈ મે દાલવડા અચ્છે તરહ સે ડુબે, ઝતના ખાધ્ય તેલ લે. દાલવડા સોનેરે રંગ કે ઓર ક્રિસ્પી હો તબ તક ઝસકો મધ્યમ ઓંચ સે તલે, ઝસકે બાદ ખાધ્ય તેલ મે સે નિથાર કર બાહર નિકાલ લે.
- **સર્વિંગ કે સુઝાવ:** ગરમા ગરમ દાલવડા કો ઓર ખી સ્વાદિષ્ટ બનાવવા કો લિયે ઝમે હરિ મિચ, કાટહુઆ પ્યાજ, ટમાટા કેચપ ઓર હરિ વટની કે સાથ પસે.

- **Dalwada Recipe:** Add 380 ml of water in the Dalwada flour, stir the mixture and keep it aside for 15 minutes. To make Dalwada tastier, you may add finely chopped Green Chillies, Onions, Garlic, Ginger and Coriander leaves in the mixture. Stir the batter well before frying it. Take sufficient edible oil in frying pan, to easily fry the dalwada. Fry the dalwada on medium flame until they become golden brown in color and crispy, after that drain the excess oil and take out from frying pan.
- **Serving Suggestions:** To make it tastier serve hot Dalwada with Green Chutney / Tomato Ketchup along with fried Green Chillies and Chopped Onions


**NOTE : PLEASE DO NOT USE GOODS, IF PACKET IS NOT INTACT • KEEP IN A COOL AND DRY PLACE.**  
• ONCE THE PACKET IS OPENED, THE COMPANY SHALL NOT BE HELD RESPONSIBLE

**PROPRIETARY FOOD**  
Category : Instant Mixes  
Sub Category : 6.6



**Lic. No.: 10013021000749**  
An ISO Certified Company

Manufactured By:  
**Kitchen Xpress Overseas Ltd.**  
29/P, Santej-Vadsar Road, Kalol - 382 721  
Dist. Gandhinagar, Gujarat (INDIA)  
Customer Care No.: +91 (2764) 268371  
Website: www.kool.in | E-mail: mkt@kool.in




8 901874 101607


Nutrition Information (approx.) per 100g	
Energy	343 Kcal
Total Fat	3 g
Total Carbohydrates	57 g
Sugar	0 g
Protein	22 g
Trans Fat	0 g
Cholesterol	0 mg
Sodium	3760 mg

**PRODUCE OF INDIA**







# ગોટા આटा



Step 1: Add Milk / Water and prepare the batter.



Step 2: Fry



Step 3: Serve Hot with Chilli and Chutney

MAKES: 25 GOTAR  
(APPROX 20g EACH)  
400g PACKING

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- **ગોટા બનાવવાની રીત:** આ ગોટા લોટમાં ૨૨૦ મિ.લિ. પાણી / દૂધ ઉમેરી બરાબર હલાવી મિશ્રણ તૈયાર કરી તેને ૧૫ મિનિટ પલાળી રાખો. કઢાઈમાં ગોટા સહેલાઈથી ડુબે તેટલું ખાણ્ય તેલ લેવું. ગોટા ૧૫માં સુધી ફિરવી અને ગોલ્ડન બ્રાઉન રંગના ન થાય ત્યાં સુધી તેને મધ્યમ ફ્લેમ (જ્યોત) પર તળો. ક્યે ગોટામાંથી વધારાનું ખાણ્ય તેલ નીકાળીને તેને કઢાઈમાંથી બહાર નીકાળી લો.
- **ગોટા ચટની બનાવવાની રીત:** આ પેકમાં આપેલા ચટની પાવડરમાં ૮૦ ગ્રામ ગોળ અને ૨૦૦ મિ.લિ. પાણી ઉમેરી ૧૦ મિનિટ સુધી ઘીમી આંચે ઉકાળો.
- **નોંધ:** આ ગોટાના લોટમાંથી ફુલવડી અને કેલાવડા પણ બનાવી શકાય છે.
- **સર્વિંગ સજ્જેશન:** ગરમ ગરમ ગોટાને તળેલા લીલાં મરચાં અને કાચા પપૈયાના છીણ સાથે ખાવાથી વધુ સ્વાદિષ્ટ લાગશે.

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- **ગોટા બનાવે કા તરીકા:** ગોટા આટા માં ૨૨૦ મિ.લી. પાણી / દૂધ મિલાકર મિશ્રણ કો અચ્છી તજ્જ હિલાકર તૈયાર કરો ઓર ૧૫ મિનટ તજ્જ મિજોલ્લર રજો. કઢાઈ માં ગોટા અચ્છી તજ્જ ડુબે ડુબે ડુબે ખાણ્ય તેલ લે. ગોટા જબ તજ્જ ક્રિસ્પી (કચર) ઓર ગોલ્ડન બ્રાઉન ન હો તજ્જ તજ્જ ડુબે મધ્યમ આંચ માં તજ્જ. અજ્જ ગોટા માં સે અક્રિસ્પી અચ્છી તજ્જ તેલ મિજોલ્લર, ડુબે કઢાઈ માં સે બાહર નિકાલ લે.
- **ગોટા ચટની બનાવે કા તરીકા:** આ પેક માં આપેલે ચટની પાવડર માં ૮૦ ગ્રામ ગુડ ઓર ૨૦૦ મિ.લી. પાણી મિલાકર ૧૦ મિનટ તજ્જ ઘીમી આંચ પર ડુબાલો.
- **નોંધ:** આ ગોટાના લોટ માં સે ફુલવડી ઓર કેલાવડા ધી બનાયા જા સકતા હૈ.
- **સર્વિંગ સજ્જેશન:** ગરમ ગરમ ગોટા કો તજ્જે હુર હરી મિર્ચ ઇવં કચે હુર કચ્ચે પપિયા કો સાથે ખાને સે ઓર ધી સ્વાદિષ્ટ લગેમા.


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- **Gota Recipe:** Add 220 ml. of Water / Milk in this Gota Flour. Stir the mixture properly and keep it aside for 15 minutes. Take sufficient edible oil in a frying pan so that the Gota can get easily soaked in it. Fry the Gota on medium flame until it becomes crispy and golden brown in color, after that drain the excess edible oil and remove gota from frying pan.
- **Gota Chutney Recipe:** Mix the Chutney powder given inside this pack with 80g Jaggery and 200 ml. Water. Boil it for 10 minutes on low heat.
- **Note:** You can also prepare Fulwadi and Bananawada (Kelawada) from this Flour.
- **Serving Suggestion:** Serve it hot with fried Green Chillies and Green Papaya Slice to make it tastier.


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**NOTE : PLEASE DO NOT USE GOODS, IF PACKET IS NOT INTACT • KEEP IN A COOL AND DRY PLACE.**  
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**PROPRIETARY FOOD**  
Category : Instant Mixes  
Sub Category : 6.6



Lic. No.: 10013021000749  
An ISO Certified Company




8 901874 101584

Nutrition Information (approx.) per 100g	
Energy	348 Kcal
Total Fat	4 g
Total Carbohydrates	62 g
Sugar	12 g
Protein	16 g
Trans Fat	0 g
Cholesterol	0 mg
Sodium	1720 mg

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**PRODUCE OF INDIA**






# दहीवडा


## आटा



Step 1: Add Water & prepare the batter



Step 2: Fry



Step 3: Soak in Water and Put in Curd & Sprinkle Spices

**MAKES: 50 DAHIWADAS**  
(APPROX. 15g EACH)  
400g PACKING

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**दहीवडा बनावपाची रीत:** आ दहीवडा लोटां पद० मि.लि. पाणी उमेशी सरस रीते हलावी १५ मिनिट सुधी पलाणी रापो. दहीवडाने वघारे स्वादिष्ट जनाववा जमारेला लीला भरयां, काजू तेमज सुडी द्राक्ष वगैरे उमेशी शकाय. वडा तणता पढेला मिश्रणाने इरी अेड वजत जराजरा हलावी. उदाहरमां वडा सहेलाघथी दुणे तेठवुं भाध्य तेव लेवुं. वडा आछा जदामी (गोडन फाउिन) रंगना राय त्यां सुधी मध्यम आंठ उपर राणी, त्यार आद वघारानु भाध्य तेव नितारी जहार काठी लो. तणेला वडा १० मिनिट सुधी पाणीमां दुजाडी राध्या पधी जे हवेणी वखे वडाने हजेवेथी हजावी पाणी नितारी लो. तेथार वडा उपर दही हलावी, जइरियात मुजलनुं मीहुं, भरयुं, जुर पावडर, पुरु पांड तथा लीलो मरावो जमरावो.

**सर्विज सधेशल:**  
टोमेटो केचप तथा जपूर आमलीनी चटणी दहीवडा उपर जइरियात मुजल रेडीने जावाथी वधु स्वादिष्ट लागणे.

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**दहीवडा बनाने का तरीका :** यह दहीवडा आटा में ५६० मिली. पानी डालकर अच्छे तरह से हिलाए और १५ मिनट तक भिगे के रखें। दहीवडा को और भी स्वादिष्ट बनाने के लिए कटे हुए हरि मिर्च, काजू एवं सुजा अंगूर मिलाया जा सकता है। तलने से पहले मिश्रण को एक और बार अच्छे तरह हिलाए। एक कढ़ाई में वडा अच्छे तरह से डूब सके उतना खाय तेल लें। वडा, हल्का बदामी (लाइट ब्राउन) रंग के हो जाए, तब तक मध्यम आंच में तले। उसके बाद बचे हुए खाय तेल को निधार लें। तले हुये वडा को १० मिनट तक पानी में डुबाने के बाद निकालने और हथेली से दबाकर अतिरिक्त पानी को निकाल दें। अब तैयार दहीवडा पे दही फेरनाकर, आवश्यकत अनुसार नमक, मिर्च, भुना हुआ जीरा, भुना हुई शक्कर एवं हय मसाला बुरक दीजिये।

**परोसने के सुझाव:**  
टमाटर केचप एवं खजूर आमली की चटनी दहीवडा पर आवश्यकता अनुसार डालकर खाने से और स्वादिष्ट लगेगा।

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**Dahiwada Recipe:** Add 560 ml of water in the Dahiwada flour, stir the mixture and keep it aside for 15 minutes. To make it tastier, you may add finely chopped Green Chillies, Cashew Nuts and Kishmish in the mixture. Stir the mixture before frying the wada. Take sufficient edible oil in frying pan to fry the wada. Fry the wada on medium flame till they get golden brown and thereafter remove the excess edible oil. Soak the wada for 10 minutes in water and press them gently between two palms to drain the water. Serve wada with curd and sprinkle Salt, Red Chilli powder, Cumin powder, Sugar powder and chopped Coriander leaves on it as required.

**Serving Suggestion:**  
To make Dahiwada tastier serve with Tomato Ketchup and Tamarind - Dates Sweet Chutney.


**NOTE : PLEASE DO NOT USE GOODS, IF PACKET IS NOT INTACT • KEEP IN A COOL AND DRY PLACE.**

**• ONCE THE PACKET IS OPENED, THE COMPANY SHALL NOT BE HELD RESPONSIBLE**

**PROPRIETARY FOOD**  
Category : Instant Mixes  
Sub Category : 6.6



Lic. No.: 10013021000749  
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8 901874 101614

Nutrition Information (approx.) per 100g	
Energy	346 Kcal
Total Fat	2 g
Total Carbohydrates	60 g
Sugar	0 g
Protein	22 g
Trans Fat	0 g
Cholesterol	0 mg
Sodium	3880 mg


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**PRODUCE OF INDIA**


REDMI NOTE 8  
AI QUAD CAMERA









# ढोंसा आटा



Step-1 Add Water and prepare the batter



Step-2 Pour Batter



Step-3 Roast & Serve with Hot Sambhar & Coconut Chutney

MAKES: 16 DOSA  
(APPROX. 35g EACH)  
400g PACKING

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- **ढोंसा બનાવવાની રીત:** આ ઢોંસા લોટમાં ૭૦૦ મિ.લિ. પાણી ઉમેરી, હલાવીને એકરસ કરો અને ૫૫ મિનિટ સુધી મુકી રાખો. ઢોંસા નોન-સ્ટીક સપાટ તવા (પેન) પર થોડું ખાદ્ય તેલ લગાવો. લગભગ ૭૫ મિ.લિ. ખીરું ઢોંસા તવામાં વચ્ચે મુકો. ખીરાને અંદરથી બહાર ગોળ ગોળ ફેલાવો અને લગભગ ૮ ઇંચ વ્યાસવાળો પાતળો ઢોંસો બનાવો. હવે તવાને મધ્યમ આંશે ગરમ કરો. ઢોંસાની ઉપર અને કિનારી પર થોડું ખાદ્ય તેલ મૂકવું અને આછો બદામી (લાઇટ પ્રાઉન) ઘાચ ત્યાં સુધી શેકો. તાવેતાથી ઢોંસાને ઉંથલાવો અને તવા પરથી ઉતારો. બીજા ઢોંસો ઉતારતા પહેલાં તવાને ભીંના કપડાંથી ઢોંસો કરો.
- **નોંધ:** દરેક ઢોંસા બનાવતા પહેલાં તવાને ઢોંસો કરવો જોઈએ.
- **સર્વિંગ સર્જેશન:** ઢોંસામાં કાંદા, બટાકા કે કેળાનો રસિ મુખબનો મસાલો ભરીને કોપરાની ચટણી તેમજ ગરમ સાંભાર સાથે ખાવાથી વધારે સ્વાદિષ્ટ લાગશે.

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- **ढोंसा बनाने की विधि:** पहले ढोंसा आटा में ७०० मि.ली. पानी मिलाकर उसे अच्छी तरह हिलाए और १५ मिनट तक भिगोकर रखें। नोन-स्टीक तवा पर थोड़ा खाद्य तेल लगाए। लगभग ७५ मि.ली. खीर, ठंडे तवे पर बीच में रखें। खीर को अंदर से बाहर की ओर गोल गोल घुमाए और लगभग ८ इंच व्यास वाला पतला ढोंसा बनायें। अब तवे को मध्यम आँच से गरम करें। ढोंसा के ऊपर और किनारों पे थोड़ा खाद्य तेल लगाए और हल्का बदामी होने तक शेकें। तावेंता की मदद से ढोंसा को पलटाए और तवे से उतार लें। दूसरा ढोंसा उतारने से पहले, तवे को गीले कपड़े से ठंडा करें।
- **નોંધ:** નવાં ઢોંસા તૈયાર કરને સે પહેલે તવે કો ઠંડા કરના ચાહિયે।
- **પરોસને કા સુઝાવ:** ઢોંસા મેં પસંદ અનુસાર પ્યાજ, આલૂ યા કેલે કા મસાલા ભર કે નારિયલ કી ચટની યા ગરમ સામ્બાર કે સાથે ખાને સે અધિક સ્વાદિષ્ટ લગેગા।

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- **Dosa Recipe:** Add 700 ml of water in this Dosa flour, stir to a smooth batter and keep it aside for 15 minutes. Apply little edible oil on a flat and cool non-stick pan (tawa). Pour approximately 75 ml mixture in the center of non-stick pan (tawa). Spread the mixture from center to border in round shape of 8 inches to prepare thin Dosa. Now heat non-stick (tawa) on medium flame. Put little edible oil on and to the edges of Dosa and roast till it gets golden brown. Flip the Dosa and remove it from the pan. Before cooking another dosa please cool the pan with the small cotton cloth.
- **Note:** It is essential to cool the pan before preparing each Dosa.
- **Serving Suggestion:** Stuff the Dosa with Onion Potato / Banana Sabji and serve it with hot Sambhar and Coconut Chutney to make it tastier.

**NOTE : PLEASE DO NOT USE GOODS, IF PACKET IS NOT INTACT • KEEP IN A COOL AND DRY PLACE.**  
• ONCE THE PACKET IS OPENED, THE COMPANY SHALL NOT BE HELD RESPONSIBLE

**PROPRIETARY FOOD**  
Category : Instant Mixes  
Sub Category : 6.6



**fssai**  
Lic. No.: 10013021000749  
An ISO Certified Company



8 9 0 1 8 7 4 1 1 0 1 6 4 5


**Nutrition Information (approx.) per 100g**

Energy	363 Kcal
Total Fat	3 g
Total Carbohydrates	71 g
Sugar	0 g
Protein	13 g
Trans Fat	0 g
Cholesterol	0 mg
Sodium	1360 mg


Manufactured By:  
**Kitchen Xpress Overseas Ltd.**  
29/P, Santej-Vadsar Road, Kalol - 382 721  
Dist. Gandhinagar, Gujarat (INDIA)  
Customer Care No.: +91 (2764) 268371  
Website: www.kxol.in | E-mail: mkt@kxol.in

**PRODUCE OF INDIA**







# ढोकला आटा



Step 1: Add Water & prepare the batter



Step 2: Pour & Steam



Step 3: Serve with Green Chutney / Tomato Ketchup

**MAKES: 45 DHOKLA**  
**(APPROX. 20g EACH)**  
**400g PACKING**

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- **ढोकला बनानेवाली रीत:** आ ढोकला लोटां पदु ५६० मि.ली. पाछी उमेरी अराणर हवावी १५ मिनिट पलावी राणो. मसालेदार स्वाद माटे थोडु वाटेसु आदु, लीला मरया तथा कोथमीर नाणो. जे बाणीओमां आध्य तेल बोपडी, जीराने अने बाणीमां राणे भागे डेलावी. तेमां उपर ताल मरयां पावडर अथवा मरी पावडर छांटे. १००० मि. ली. पाछी ओक मोटा वासलां लघ डेलावी. तेमां स्टीलनी गोण रींग / ढोकला पर ढोकलानी बाणी मुडी डांडल डांडो अने मध्यम आंचे २० मिनिट सुधी तेने वराणे जडावी हो. जडावेला ढोकलाने ५ मिनिट हटवा दीछा पछी २ ठंयला चोसवां कापी तेना पर वघार डेलावी हो.
- **वघारनी रीत:** वघारनी बाणां लगभग ३० मि. ली. आध्य तेल गरम करी तेमां १/२ चमची (टेणल स्पुन) राध नाणी तडवडावी हो. तेमां १ चमची (टेणल स्पुन) तल अने थपटी हांग नाणी ढोकला पर ओक सरणी रीते डेलावी हो.
- **नोट:** आ ढोकला लोटां वघार करी गुजराती हांडवो पल बनानी शक्य छे.
- **सर्विंग सपेसल:** गरमा गरम ढोकला लीवी चटणी साथे तथा टोमेटो केचप साथे पावाची वधु स्वादिष्ट लागशे.


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- **ढोकला बनाने का तरीका:** ढोकला आटा में ५६० मि.ली. पानी मिलाकर उसे अच्छी तरह हिलायें और १५ मिनट मिंगोकर रखें। मसालेदार स्वाद के लिए थोड़ा हुआ अदरक, हरी मिर्च और धनिया डालें। दो प्वालों में खाद्य तेल लगाकर, मिश्रण को दोनों प्वालों में अच्छी तरह से फैलायें। उसके ऊपर ताल मिच पावडर एवं काली मिच पावडर छिड़किये। अब १००० मि.ली. पानी एक बड़े बरतन में डवाले। उसमें स्टील की एक रींग रखें, और उसके ऊपर एक ढोकला की थाली रखकर उसे बंध कर दें। अब उसे मध्यम आंच पर २० मिनट तक पकने दें। अब तैयार ढोकला को ५ मिनट तक ठंडा होने दें, उसके बाद २ इंच के समकोण टुकड़े कर के उस पर वघार फेलायें।
- **तडका कैसे करें:** एक छोटो सी कढ़ाई में लगभग ३० मि.ली. खाद्य तेल गरम करके १/२ चमच राई डालें। राई का तडका लगाने के बाद, एक चमच तल, थोड़ा हींग डालकर अच्छी तरह से फैलायें।
- **नोट:** यह ढोकला आटा में तडका लगाके गुजराती हांडवा भी बनाया जा सकता है।
- **परसेने का सुझाव:** गरमा-गरम ढोकला, हरी चटनी एवं टमाटर केचप के साथ खाने से और स्वादिष्ट लगेगा।

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- **Dhokia Recipe:** Add 560 ml of water in this Dhokia flour and stir it properly. Keep the mixture aside for 15 minutes. To make it spicy add chopped Green Chillies, little crushed Ginger and Coriander leaves. Apply edible oil in two plates. Evenly pour the mixture in both plates. Sprinkle Red Chilli powder / Black Pepper powder on it. Boil 1000 ml water in a big Vessel & place round steel ring on it & cover the big Vessel. Let it cook at medium flame for 20 minutes. After cooling it for 5 minutes cut it into evenly square pieces of 2 inches each and sprinkle hot oil (vaghar) on it. After cooling it for 5 minutes cut it into evenly square pieces of 2 inches each and sprinkle hot oil (vaghar) on it.
- **Hot Oil Tempering (Tadka)** Heat a pproximately 30 ml of edible oil and ½ tablespoon Mustard seeds, 1 tablespoon Sesame seeds and pinch full Asafoetida and sprinkle this preparation evenly of Dhokia.
- **Note:** By adding hot oil preparation (Tadka / Vaghar) to this mixture, you can also prepare Gujarati Handwa.
- **Serving Suggestion:** To make Dhokia tastier serve it hot with Green Chutney and Tomato Ketchup.

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**Lic. No.: 10013021000749**  
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Manufactured By:  
**Kitchen Xpress Overseas Ltd.**  
29/P, Santej-Vadsar Road, Kalol - 382 721  
Dist. Gandhinagar, Gujarat (INDIA)  
Customer Care No.: +91 (2764) 268371  
Website: www.kxol.in | E-mail: mkt@kxol.in



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**PRODUCE OF INDIA**

**PROPRIETARY FOOD**  
Category : Instant Mixes  
Sub Category : 6.6

Nutrition Information (approx.) per 100g	
Energy	359 kcal
Total Fat	3 g
Total Carbohydrates	71 g
Sugar	0 g
Protein	16 g
Trans Fat	0 g
Cholesterol	0 mg
Sodium	1840 mg

30.2 Further applicant vide subject application submits that products are commercially known as Instant Mix Flour. We find no merit to treat the subject goods as flour. As these products are not specifically mentioned under any specific Tariff item of HSN 2106, the products merit classification under the residual entry 'other' at HSN 21069099 We are of the view that the 7 products of Mix Flour / Instant Mix Flour are appropriately classifiable under HSN 2106.

31. We note that Central excise Tariff 2106 is also based on HSN. We find that our stand is in compliance and consonance with the case law-**Commissioner of Central Excise, Ahmedabad Vs. R. M. Foods [2010 (249) E.L.T. 363 (Tri. – Ahmd.)]**, Hon'ble CESTAT held that the products (Gota Mix, Khaman Mix, Dal Wada Mix etc.) were entitled to benefit of Sl. No. 28 of Notification No. 3/2006-Central Excise. The said Sl. No. 28 of Notification No. 3/2006-Central Excise read as follows –

S. No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Description of excisable goods	Rate	Condition No.
28	2106	Texturised Vegetable Proteins (Soya bari), and instant food mixes such as Pongal mix, Vadai mix, Pacoda mix, Payasam mix, Gulab jamun mix, Rava Dosa mix, Idli mix, dosai mix, Murruku mix, and Kesari mix.	8%	-

32. Though the issue involved in that case was regarding admissibility of Sl. No. 28 of Notification No. 3/2006-Central Excise to the Instant Food Mixes (Gota Mix, Khaman Mix, Dal Wada Mix etc.), the fact that in the said Sl. No. 28, the description of goods mentioned against Chapter Heading 2106 included Instant Food Mixes such as Pongal mix, Vadai mix, Pacoda mix, Payasam mix, Gulab Jamun mix, Rava Dosa mix, Idli mix, Dosa mix, Murruku mix, and Kesari mix, supports our view that various Instant Food Mixes (Instant Mix / Ready Mix Flour) being supplied by the applicant are classifiable under HSN 2106.

**APPLICABLE RATE OF GOODS AND SERVICES TAX:**

33. The various Instant Mix / Ready Mix Flour being supplied by the applicant are classifiable under HSN 2106 and in precise subheading 2106 90.

33.1 Vide Notification No. 1/2017-Central Tax (Rate) dated 28-6-17, as amended, entry at Sr. No. 23 of Schedule - III reads as follows -

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods
23.	2106	Food preparations not elsewhere specified or included [other than roasted gram, sweetmeats, batters including idli/dosa batter, namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, khakhra, chutney powder, diabetic foods]

33.2 Thus, 'Food preparations not elsewhere specified or included' falling under Chapter Heading 2106 are covered under the aforesaid Entry at Sr. No. 23 of Schedule-III of Notification No. 1/2017-Central Tax, as amended, attracting Goods and Services Tax @ 18% (CGST 9% + SGST 9%), though some of the specific products of Chapter Heading 2106 excluded from this entry are covered under different entries of Schedule-I or Schedule-II, attracting Goods and Services Tax @ 5% or 12%. None of the aforesaid 7 products of various Instant Mix / Ready Mix Flour being supplied by the applicant are the products which have been excluded from the entry at aforesaid Sr. No. 23 of Schedule – III or which have been specifically included in any other entry of other Schedule of Notification No. 1/2017-Central Tax, as amended or in any of the entries of Notification No. 2/2017-Central Tax.

34. Further, the applicant cited the AAR Ruling No. GUJ/GAAR/R/43/2020 dated 30-7-20 in the case of Dipakkumar Kantilal Chotai (Talod Gruh Udhyog). In this regard, it is pertinent note that the said Advance Ruling dated 30-7-20 has been appealed before the Appellate Authority vide Application number Advance Ruling/SGST & CGST/2020/AR/17 and decided by the Appellate Authority vide Order GUJ/GAAR/APPEAL/2021/17 dated 21-5-21. Further, as per Section 103 of the CGST Act, any Advance Ruling is binding on the Applicant who has sought it and on the concerned officer or the jurisdictional officer in respect of the Applicant. Thereby, the cited AAR Ruling dated 30-7-20 cannot be relied upon in the present case.

35. We pass the Ruling:

**R U L I N G**

The products i.e. Gota Flour ii. Khaman Flour iii. Dalwada Flour iv. Dahiwada Flour v. Dhokla Flour vi. Idli Flour and vii. Dosa Flour are classifiable under HSN. 2106 90(Others) attracting 18% GST (9% CGST + 9% SGST) as per Sl. No. 23 of Schedule-III to the Notification No.01/2017-Central Tax (Rate) dated 28-6-2017.

**(SANJAY SAXENA)**

**MEMBER (S)**

**(ARUN RICHARD)**

**MEMBER (C)**