



Dated 12th July 2021

Subject: HSN Code for Fortified Rice kernels

This is with regard to the GST applicable on Fortified Rice kernels. It has come to notice that no single HSN code is being used for billing of Fortified Rice Kernels. Few manufacturers are using the HSN Code: 100610 with GST at 5% for billing of Fortified Rice Kernels.

2. It is to clarify that as per the order no. RAJ/AAAR/6/2019-20 dated 01.04.2020 of Rajasthan Appellate Authority for Advance Ruling, **Fortified Rice kernels are classified under HSN code: 19049090 and attracts GST at 18%**. The detailed description of above mentioned HSN codes is as follows:

Chapter/Heading/HSN Code	Description of Goods
1006	Rice
-100610	Rice in the Husk (paddy or rough)*
--10061010	Of seed Quality
--10061090	Other
--10062000	Husked (brown) rice
-100630	Sei-milled or wholly-milled rice, whether or not polished or glazed
--10063010	Rice, parboiled
--10063020	Basmati rice
--10063090	Other
-10064000	Broken rice

*Used by few manufacturers

Chapter/Heading/HSN Code	Description of Goods
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals [other than maize (corn)] in grain form mor in the form of flakes or other worked grains (except flour, groats and meal), precooked or otherwise prepared, not elsewhere specified or included
-190410	Prepared foods obtained by the swelling or roasting of cereals or cereal products
--19041010	Corn flakes
--19041020	Paws, Mudi and the like
--19041030	Bulgur wheat
--19041090	Other
-19042000	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereals flakes and roasted cereal flakes or swelled cereals
-19043000	Bulgur wheat
-19049000	Other **

**to be used as per Rajasthan Appellate Authority for Advance Ruling order

3. Based on the above information, FRK manufacturers may take appropriate action for uniform billing of fortified rice kernels.


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To -

1. All Food Business Operators
2. Head (IT) – for uploading on website

Copy for information to -

1. Executive Director FFRC, FSSAI

