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The food processing industry in India contributes to 12.8% of its Gross Domestic Product (GDP) and animal- based and marine foods processing which is popularly referred to as fish or meat processing forms a significant part of such food processing industry in India. Processing of meat and fish is done in many ways which include weighing, cleaning, sorting, grading, packing, unloading, loading and freezing (cold storage service). Processing may also include activities such as cooking or addition of ingredients which may change the essential characteristics of such meat or fish. The present article is aimed at analysing the classification of some of the common and prevalent forms of processing and cold storage services of meat and fish under GST. Firstly, let us understand the classification of processing and cold storage services which do not alter the essential characteristics of the meat or fish. Notification No. 11 of 2017- Central Tax (Rate) dated 28th June 2017 read conj.....