

M/s BHARAT AGRO

Appellate Authority for Advance Ruling — Uttar Pradesh

Order No. 01/AAAR/2018 dated 17.09.2018

Q Questions Before the Authority

- HSN classification for peeled sliced Pineapple, put up in air tight unit container in sugar syrup.

F Facts

The appellant is engaged in the business of selling pineapple slices dipped in sugar syrup and packed in airtight tin containers. The product undergoes a manufacturing process involving peeling, slicing, steaming, and boiling in sugar syrup. The appellant sought a ruling on the correct HSN classification for this product.

H Ruling

HSN classification of canned pineapple slices in sugar syrup

Tariff item No. 0811

Modifies the original AAR order which had classified the product under CTH 2008

The Appellate Authority for Advance Ruling modified the original order and held that the product in question is covered under Tariff item No. 0811. The authority rejected the classification under CTH 2008, determining that the product is more appropriately classified under the heading for fruit and nuts, cooked or uncooked, by steaming or boiling in water, whether or not containing added sugar.

R Reasoning

The authority reasoned that the sugar in the product acts as a sweetener rather than a preservative, and the product does not meet the criteria for Chapter 20 preparations which typically have a longer shelf life. Under Tariff item 0811, the goods are identified as fruit and nuts, cooked by steaming or boiling in water, which aligns with the appellant's manufacturing process. The authority noted that unlike Chapter 20 products, the pineapple slices remain clearly identifiable as fruit. Consequently, the **classification under CTH 0811** was deemed more appropriate than CTH 2008.

P Provisions Relied On

Section 100 of the Central Goods and Service Tax Act, 2017

Section 100 of the Uttar Pradesh Goods and Service Tax Act, 2017

Tariff item 0811

Tariff item 2008

Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017



For the Practitioner

This ruling is useful for manufacturers of canned fruit products who seek to classify their goods under **Chapter 08** rather than the more processed categories in Chapter 20. It clarifies that the presence of added sugar does not automatically shift a product to Chapter 20 if the fruit remains identifiable and the process is limited to steaming or boiling. Practitioners should note that this decision is specific to the manufacturing process described and the specific nature of the product.

Source

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority: where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: www.gstcouncil.gov.in -> up_aaar_01_2018-19_17.09.2018_ba.pdf

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Pune (HQ)

RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Delhi

3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Ahmedabad

Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp...

Mumbai

104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Gurugram

Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram...

Talk to us: **+91 94594 56700** | sales@patronaccounting.com | patronaccounting.com