

DUDHSAGAR BREWERIES & DISTILLERIES

Authority for Advance Ruling — Goa

GOA/GAAR/06 of 2025-26/4376

Dated **31.12.2025**

Q Questions Before the Authority

- Whether the manufacture and sale of the product NIRA or NIRO is liable to GST.
- If liable, the appropriate HSN classification under the GST Tariff and the applicable rate of GST.
- If exempt, the relevant exemption notification or classification under which such exemption is available.

F Facts

The applicant is a registered taxpayer engaged in the business of manufacturing alcoholic beverages and related products. They are launching a new non-alcoholic beverage called Cashew NIRA, also known as NIRO, which is a juice obtained from crushing cashew apples. The product is described on the label as clarified cashew apple juice with preservatives E221, E223, and E330.

H Ruling

Liability to GST	Liable to GST	Not exempt
HSN Classification and Rate	HSN 2009 at 5 percent GST	2.5 percent CGST and 2.5 percent SGST
Exemption	Not exempt	No exemption notification applicable

The authority ruled that the product is liable to GST. It is classified under HSN 2009 and is subject to a total GST rate of 5 percent. The ruling confirms that the product does not qualify for an exemption.

R Reasoning

The authority determined that the product falls under HSN 2009, which covers fruit or nut juices that are unfermented and do not contain added spirit. This classification is based on the product label and the process flowchart provided by the applicant. The applicable rate of 5 percent is derived from Schedule I, serial number 133 of the relevant GST Rate Notifications issued by the CBIC and the Government of Goa. The ruling is contingent upon the accuracy of the information provided by the applicant regarding the product contents and manufacturing process.

P Provisions Relied On

Section 97 of the CGST/SGST Act, 2017

Section 98 of the CGST/SGST Act, 2017

HSN Code 2009

Schedule I, serial number 133 of GST Rate Notification No. 9/2025-Central Tax (Rate)

Notification No. 38/1/2017-Fin(R&C)(09/2025-Rate)

! For the Practitioner

This ruling provides clarity for manufacturers of **cashew apple juice** regarding its taxability and classification. It confirms that such products are **taxable at 5 percent** under HSN 2009 rather than being exempt. Practitioners should note that this ruling is strictly based on the specific product composition and labeling provided by the applicant.

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 -> 13-order_gst_ara_dudhsagarbreweries.pdf

Prepared 12-10-2026.

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