M/s Hindustan Coca-cola Beverages Pvt. Ltd., Bidadi Hobli, Ramanagara Taluk & District, Karnataka - 562109

Authority for Advance Ruling — Karnataka

Advance Ruling No. KAR ADRG 117/2019, Date: 30-09-2019 Dated **30.09.2019**

Q Questions Before the Authority

- Whether "FANTA FRUITY ORANGE" product proposed to be manufactured is classified under Chapter Heading 2202 99 20 at Sl. No. 48 under Schedule II as "Fruit pulp or fruit juice based drinks", or under Chapter 2202 99 90 at Sl.No. 24A under Schedule III as "Other Non-alcoholic beverages" or under 2202 10 at Sl.No.12 under Schedule IV as "all goods [including aerated waters], containing added sugar or other sweetening matter or flavoured" under Notification No.1/2017-Central Tax (Rate) dated 28.06.2017 (as amended)?

F Facts

The applicant manufactures aerated drinks and fruit pulp or fruit juice based drinks. It proposed to manufacture and supply a new product, "Fanta Fruity Orange", at its Bidadi Hobli factory in Karnataka, using orange juice (10.5% of the beverage), sugar syrup, flavours, additives, preservatives and carbon dioxide, which is added for preservation. The applicant had already sought an advance ruling on the same product and question from the Gujarat Authority for Advance Ruling, on behalf of its Gujarat plant, and that ruling had been issued.

H Ruling

The authority **rejected the application** under Section 98(2) without deciding the classification question on its merits. It held that the same question, relating to the same product, was already decided by the Gujarat Authority for Advance Ruling in ruling GUJ/GAAR/R/07/2019 dated 30.03.2019, on an application the applicant filed on 27.11.2017. The proviso to Section 98(2) therefore barred admission.

R Reasoning

The authority read the proviso to Section 98(2) of the CGST Act, which bars admission where the question raised is already pending or decided in any proceedings under the Act for the same applicant. The KGST Act is treated as identical on this point. The applicant had disclosed the Gujarat application and ruling in its letter dated 19.09.2018. The authority found that the question and product were the same, so the proviso applied and the application was liable to be rejected. The order records that the reasons for rejection are stated, as the second proviso to Section 98(2) requires, and that a hearing was given on 03.10.2018. The merits of the classification were not examined.

P Provisions Relied On

Section 97 of the CGST Act, 2017 and the KGST Act, 2017 (advance ruling application)

Prepared as a reading aid. Where this summary and the original order differ, the order governs.

Section 98(2) of the CGST Act, 2017 and the KGST Act, 2017, including the first and second provisos

Section 98(4) of the CGST Act, 2017 and the KGST Act, 2017 (form of order)

Rule 104 of the CGST Rules, 2017 and KGST Rules, 2017 (form GST ARA-01)

! For the Practitioner

This order is useful mainly for the procedural point. A taxpayer that has obtained or sought an advance ruling on a question in one state cannot obtain a second admitted ruling on the same question and product in another state, and the proviso to Section 98(2) applies. The order does not decide whether Fanta Fruity Orange falls under 2202 99 20 or 2202 10, so anyone relying on the classification must read the Gujarat ruling GUJ/GAAR/R/07/2019 dated 30.03.2019, which contains the merits. The order also notes that the applicant cited Parle Agro, but it does not rely on that decision.

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 -> kar_aar_117_2019_hccbpl_30.09.19.pdf

Prepared 11-11-2026.

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