

M/s Bharat Agro

Authority for Advance Ruling — Uttar Pradesh

Order No. 05

Dated **21.05.2018**

Q Questions Before the Authority

- HSN Classification for Peeled Sliced Pineapple, Put up in air tight unit container in Sugar Syrup.

F Facts

The applicant purchases fresh pineapples, cleans, peels, cuts them into slices, and subjects them to steaming and hot sugar syrup treatment containing citric acid before packing in airtight unit containers. The applicant argued that since the processing does not alter the essential nature of the pineapple, it should be treated as fresh fruit under HSN 0804 and exempt from GST under Notification No. 02/2017-Central Tax (Rate).

H Ruling

HSN classification and GST rate for peeled sliced pineapple in sugar syrup packed in airtight containers

Tariff Item 2008, taxable at **12% GST (6% CGST + 6% SGST)**

Classified as prepared or preserved fruit under Chapter 20 rather than fresh produce under HSN 0804

The Authority held that pineapples subjected to peeling, cutting, steaming, and preservation in sugar syrup inside airtight containers cannot be classified as fresh pineapples under HSN 0804. Instead, the product falls under **Tariff Item 2008** as prepared or preserved fruit. Accordingly, it attracts **12% GST** (6% CGST + 6% SGST) under Schedule II of Notification No. 01/2017-Central Tax (Rate).

R Reasoning

The Authority observed that exemption entry 51 of Notification No. 02/2017-Central Tax (Rate) for HSN 0804 applies exclusively to 'fresh' pineapples. The applicant's process involves peeling, cutting, steaming, boiling, and packing in sugar syrup within airtight containers, which converts the raw fruit into a preserved fruit preparation. Such goods are specifically covered under Chapter 20 of the Customs Tariff Act, 1975, under Tariff Item 2008 (Sub-heading 2008 20 00). Therefore, the product is taxable at 12% under S.No. 40, Schedule II of Notification No. 01/2017-Central Tax (Rate).

P Provisions Relied On

Section 98 of the CGST Act, 2017

Section 98 of the UP GST Act, 2017

HSN Code 0804

Tariff Item 2008 / Sub-heading 2008 20 00

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

Notification No. 02/2017-Central Tax (Rate) dated 28.06.2017

Notification No. KANI-2-836/XI-9(47)/17-U.P.ACT-1-2017-Order-(06)-2017 dated 30.06.2017

Notification No. KANI-2/837/XI-9(47)/17-U.P. XR-1-2017-Order-(07)-2017 dated 30.06.2017

Chapter 20 of the Customs Tariff Act, 1975

! For the Practitioner

This order establishes that fruits subjected to thermal processing, sweetening, and airtight preservation lose their status as 'fresh' produce under Chapter 8. Practitioners should advise clients in food processing that canned or preserved fruits in syrup fall under **Chapter 20 (Tariff Item 2008)** and attract 12% GST.

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 aar 05 21.05.2018 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