

M/s Cosmix Wellness Pvt. Ltd.

Authority for Advance Ruling — Karnataka

KAR.ADRG 28/2026

Dated **06.07.2026**

Q Questions Before the Authority

- Whether the plant based protein powder supplements manufactured and supplied by the are classifiable under: HSN 21061000- Protein concentrates and textured protein substances (Chapter 21: Miscellaneous Edible Preparations). Instead of HSN 35040099. Other protein substances and their derivatives, not elsewhere specified or included (Chapter 35: Albuminoidal substances).

F Facts

The applicant is engaged in the manufacture and sale of plant-based protein powder supplements. They sought an advance ruling to determine the correct HSN classification for their products, proposing a shift from HSN 3504 00 99 to HSN 2106 10 00. The applicant subsequently requested to withdraw the application due to internal business considerations.

H Ruling

The Authority for Advance Ruling allowed the request for withdrawal of the application. Consequently, the application for advance ruling is disposed of as withdrawn without addressing the merits of the classification question.

R Reasoning

The applicant submitted a letter dated 26.05.2026 requesting the withdrawal of their application. The Authority acknowledged this request, noting that the management decided not to pursue the matter due to internal business considerations. Accordingly, the Authority disposed of the application as withdrawn under the relevant provisions of the CGST Act, 2017 and the KGST Act, 2017.

P Provisions Relied On

Section 98(2) of the CGST Act, 2017

Section 98(2) of the KGST Act, 2017

Rule 104 of the Central Goods and Services Tax Rules, 2017

! For the Practitioner

This order provides no guidance on the classification of plant-based protein supplements as the application was withdrawn by the taxpayer. It serves only as a procedural record of the **withdrawal of the application**. Practitioners cannot rely on this document for any substantive interpretation of HSN 2106 versus HSN 3504.

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 -> [1-cosmix_wellness_pvt_ltd.pdf](#)

Prepared 11-10-2026.

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