

M/s. Kaleesuvari Refinery Private Limited

Authority for Advance Ruling — Tamil Nadu

Advance Ruling No. 14/ARA/2026

Dated 27.02.2026

Q Questions Before the Authority

- Whether the HSN code for rice bran oil is appropriate and in accordance with GST classification norms?
- Whether the applicable GST rate on the edible oil is 5% or is it 12%?

F Facts

The applicant is a manufacturer of edible oils and intended to launch a new product named Deepam Lite, consisting of 100% refined rice bran oil. They sought an advance ruling regarding the correct HSN classification and the applicable GST rate for this product. Subsequently, the applicant requested to withdraw their application following a government clarification on tax rates.

H Ruling

The Authority for Advance Ruling allowed the applicant's request to withdraw the application. Consequently, the application is disposed of as withdrawn without addressing the merits of the classification or tax rate questions.

R Reasoning

The applicant requested to withdraw the application in light of a clarification issued by the Central Government via Notification No. 9/2025, Central Tax Rate, dated 17.09.2025, regarding the applicable tax rate for the product. The Authority considered this request and determined that as the applicant did not wish to pursue the matter further, the application should be treated as withdrawn. Therefore, the Authority did not proceed to examine the merits or detailed facts of the case.

P Provisions Relied On

Section 98(4) of the CGST Act, 2017

Section 98(4) of the TNGST Act, 2017

Notification No. 9/2025, Central Tax Rate, dated 17.09.2025

! For the Practitioner

This order provides no substantive guidance on the classification or taxability of rice bran oil as the application was withdrawn. It serves only as a procedural record of the **withdrawal of the application** by the taxpayer. Practitioners should note that this ruling does not establish a precedent for the product in question.

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 -> [4-kaleesuway_aar_order_1.pdf](#)

Prepared 12-10-2026.

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