M/s. Kalis Sparkling Water Private Ltd. (GSTIN 33AADCK8591Q1ZR), Sipcot Industrial Complex, Pallapatti Post, Nilakottai Taluk, Dindugal

Authority for Advance Ruling — Tamil Nadu

ORDER No.48/ARA/2019 Dated: 17.10.2019 Dated **17.10.2019**

Q Questions Before the Authority

- Whether the applicant's product 'K Juice Grape' falls under the category of fruit beverages or fruit based drinks?
- What is the rate of tax and HSN code for the product 'K Juice Grape'?
- Is there any preserved percentage of fruit or pulp in the beverages to call them carbonated fruit beverages or drinks under the GST Act?

F Facts

The applicant, registered under GST, proposes to manufacture a carbonated beverage made from RO water, grape juice (about 13%), sugar (about 10%), colour, flavour and preservatives, to be marketed as 'K Juice Grape' and labelled 'Carbonated Fruit Beverage'. A Parikshan Lab test report records fruit content of 10%. The applicant's product was not yet on the market when the ruling was sought.

H Ruling

Whether 'K Juice Grape' falls under fruit beverages or fruit based drinks	**Not answered**	Held not covered under Section 97(2) of the Act, so outside the Authority's jurisdiction.
Rate of tax and HSN code for 'K Juice Grape'	**CTH 2202 10 90 ('Other'); 14% CGST and 14% SGST**	Rate taken from Sl. No. 12 of Schedule IV to Notification No.1/2017-Central Tax (Rate) and the corresponding Tamil Nadu notification (G.O. (Ms) No. 62 dated 29.06.2017), as amended. The ruling records the product as 'Other' under 2202 10 90, while the reasoning refers to 22021090.
Whether there is a preserved percentage of fruit or pulp so as to call the product a carbonated fruit beverage under the GST Act	**Not answered**	Held not covered under Section 97(2) of the Act.

The Authority declined to answer the question whether the product is a fruit beverage or fruit based drink, and the question on preserved fruit or pulp percentage, as falling outside Section 97(2). On the rate question, it held that 'K Juice Grape' falls under 'Other' under CTH 2202 10 90 and attracts 14% CGST and 14% SGST.

R Reasoning

The Authority held that questions 1 and 3 do not fall within the categories in Section 97(2), so it answered only the

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rate and HSN question. It relied on the Explanatory Notes to Chapter 2009, which exclude fruit juice diluted with a greater quantity of water and place such products in heading 2202, given the roughly 76% water content. Under FSSAI regulations, the product is a 'Carbonated Fruit Beverage' under para 2.3.30 and category 14.1.4.1, not carbonated water under para 2.10.6, so it is not 'Aerated waters' under 22021010. Because grape juice is not the main ingredient, it does not fall under 22029020 as fruit pulp or fruit juice based drink. It therefore falls under 'Other' in 2202 10 90, and Sl. No. 12 of Schedule IV applies.

P Provisions Relied On

- Section 97(2) of the CGST Act / TNGST Act, 2017 (scope of advance rulings)
- Notification No.1/2017-Central Tax (Rate), Schedule IV, Sl. No. 12, as amended
- Notification No. II(2)/CTR/532(d-4)/2017, G.O. (Ms) No. 62 dated 29.06.2017, Schedule IV, Sl. No. 12, as amended
- Explanation (iii) and (iv) to Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017 (meaning of tariff heading, sub-headi…
- First Schedule to the Customs Tariff Act, 1975, with Chapter 2009, Chapter 20 Note 6, Chapter 2202, and HSN Explanatory…
- Food Safety and Standards (Food Products Standards and Food Additives) Regulations, 2011: paras 2.3.6, 2.3.30 (including…

! For the Practitioner

The order helps practitioners classify water-based carbonated drinks containing a small proportion of fruit juice, which fall under 2202 10 90 at 14% rather than as fruit pulp or juice drinks under 22029020 at 12%. It is useful where fruit juice is not the main ingredient. It does not decide whether such a product is a fruit beverage or fruit based drink, nor the preserved fruit percentage question, and it is limited to a proposed product as described 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 -> tn_aar_48_2019_17.10.2019_kswpl.pdf

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Pune (HQ)
RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Mumbai
104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Delhi
3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Gurugram
Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram…

Ahmedabad
Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp…

Talk to us: +91 94594 56700 | sales@patronaccounting.com | patronaccounting.com