

M/s Kasar Industries

Authority for Advance Ruling — Rajasthan

RAJ/AAR/2023-24/06 dated 30.06.2023

Q Questions Before the Authority

- Classification and applicable rate of GST and or Compensation Cess on the Tobacco pre mixed with lime packed in pouches under brand

F Facts

The applicant intended to manufacture and supply a product named DHARIWAL, which consists of raw tobacco mixed with lime, aroma, and menthol. The manufacturing process involves mixing lime paste with raw tobacco, drying it in an auto plant, and processing it through vibrators and a coating plant before final packaging. The applicant sought an advance ruling on the classification and applicable GST/Compensation Cess rates for this product.

H Ruling

The authority did not provide a ruling on the merits of the classification or taxability of the product. The application was disposed of as withdrawn because the applicant requested to withdraw the application due to a change in their business premises.

R Reasoning

The applicant submitted a letter dated 07.06.2023 requesting to withdraw their Advance Ruling application. The authority acknowledged this request and concluded that since the applicant sought withdrawal, no ruling on the merits of the questions raised would be provided. Consequently, the proceedings were closed without a substantive decision on the classification or tax rate.

P Provisions Relied On

Section 97(2) of the CGST/SGST Act, 2017

! For the Practitioner

This order serves as a procedural record of a **withdrawn application** and provides no guidance on the classification or taxability of tobacco products mixed with lime. It is of no precedential value for tax practitioners seeking clarity on the GST treatment of such goods.

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 -> [raj_aar_06-2023_of_kasar_industries.pdf](#)

Prepared 17-10-2026.

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