M/s. Life Health Foods India Pvt. Ltd.

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-44/2019-20/B-119, Mumbai Dated **03.12.2019**

Q Questions Before the Authority

- Whether 'almond milk' sold by the applicant is covered by entry 48 of Schedule II of Notification No. 1/2017-IGST(Rate) dated 1st July 2017 and attracts GST at 12%?
- If the answer to the above is negative, what is the correct classification and GST rate of 'almond milk' sold by the applicant?

F Facts

The applicant, engaged in wholesale business, markets healthy beverages, including almond milk sold under the name 'So Good Almond Fresh'. It filed an application for advance ruling on the GST classification and rate of that product under section 97 of the CGST Act and MGST Act. A preliminary hearing was fixed for 28.11.2019, and by letter dated 21.11.2019 the applicant asked to withdraw the application.

H Ruling

The Authority allowed the applicant's request to withdraw the application **voluntarily and unconditionally** . It did so **without going into the merits or detailed facts of the case** . The application in GST ARA Form No. 01 (ARA No. 44 dated 18.09.2019) was accordingly disposed of as withdrawn.

R Reasoning

The order does not decide either question. The applicant withdrew before the preliminary hearing, and the Authority accepted the withdrawal under section 98 of the CGST Act and MGST Act. Because the withdrawal was accepted without examining the merits, the order contains no finding on whether almond milk falls under entry 48 of Schedule II of Notification No. 1/2017-IGST(Rate) or on its correct classification or rate. The notification appears only as part of the question put by the applicant.

P Provisions Relied On

Section 97 of the CGST Act, 2017 and MGST Act, 2017 (basis on which the application was filed)

Section 98 of the CGST Act, 2017 and MGST Act, 2017 (basis of the disposal order)

! For the Practitioner

Prepared as a reading aid. Where this summary and the original order differ, the order governs.

This order is useful only to confirm that the application was withdrawn and that no ruling exists on the almond milk question. A practitioner cannot cite it as authority on whether almond milk attracts 12% under entry 48 or on any other rate. Anyone advising on this product should look to the substantive notification and to any other reported ruling on the point. The order does not settle the classification question for the applicant or for others selling similar products.

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 -> mah_aar_44_2019-20_b-119_03.12.2019_lhfipl.pdf

Prepared 14-11-2026.

About Patron Accounting LLP

Patron Accounting LLP is a CA and CS-led accounting and compliance firm working with businesses across India since 2019 — bookkeeping, GST, income tax, payroll, company and LLP compliance, audit and the certificates banks and regulators ask for.

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