

M/s. Oxyhydra Beverages Pvt. Ltd.

Authority for Advance Ruling — Gujarat

ADVANCE RULING NO. GUJ/GAAR/R/2026/16

Dated **08.05.2026**

Q Questions Before the Authority

- Whether the supply of our black mineral water with brand name ALVA manufactured and supplied by the applicant is classifiable under HSN 22011010 (i.e. mineral waters and aerated waters : mineral waters) or some other HSN heading for the purpose of GST?
- In the event HSN 22011010 is not held applicable, the applicant requests the AAR to kindly specify the correct HSN heading and the GST rate applicable to the said product.

F Facts

The applicant is engaged in the manufacture and supply of bottled water under the brand name ALVA. The product is produced by adding minerals to purified water and does not contain any added flavoring, sugar, or sweeteners. The applicant sought a ruling on the correct HSN classification and applicable GST rate for this product.

H Ruling

Classification of black mineral water	Classifiable under HSN	None
	22011010	
Applicable GST rate	5% (2.5% CGST + 2.5% SGST)	As per Entry No. 146 of Schedule I of Notification No. 09/2025-Central Tax (Rate)

The authority ruled that the product is classifiable under HSN 22011010. It further determined that the product falls under Entry No. 146 of Schedule I of Notification No. 09/2025-Central Tax (Rate) and is liable to GST at the rate of 5%.

R Reasoning

The authority examined the manufacturing process and laboratory reports, confirming the product contains no added sugar, sweeteners, or flavorings. It relied on the First Schedule to the Customs Tariff Act, 1975, which classifies mineral waters under heading 2201. The authority concluded that the addition of minerals does not preclude classification under 22011010. Consequently, it applied the rate specified in Notification No. 09/2025-Central Tax (Rate) for goods falling under this heading.

P Provisions Relied On

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

Chapter 22 of the First Schedule to the Customs Tariff Act, 1975

Notification No. 09/2025-Central Tax (Rate) dated 17.09.2025

! For the Practitioner

This ruling confirms that **black mineral water** without added sugar or flavorings is classified under **HSN 22011010** and attracts a **5% GST rate**. It provides clarity for manufacturers of similar mineral-infused water products regarding their tax liability. It does not apply to products containing added sweeteners or flavorings, which would likely fall under different classifications.

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 -> 2-oxyhydra beverages pvt ltd 0001 compressed 1.pdf

Prepared 11-10-2026.

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