M/s. S.P. Jeyapragasam(HUF)

Authority for Advance Ruling — Tamil Nadu

ORDER No. 2g/ARA/2019 Dated 25.07.2019 (the first digit or two of the or… Dated **25.07.2019**

Q Questions Before the Authority

- What is the rate of tax and HSN Code for fruit beverages or drinks?
- Can the definition under the FSSAI Act in section 2.3.3A be taken as an aid to classify the product? If so, kindly clarify.
- Is there any prescribed percentage of fruit or pulp in beverages for them to be called carbonated fruit beverages or drinks under the GST Act?

F Facts

The applicant, an HUF registered in Madurai, proposed to manufacture a carbonated beverage with fruit juice without milk, using a third-party manufacturer. The written manufacturing process listed fruit juice at 10 percent, sugar syrup at about 21.6 percent, and water at about 51.2 percent of the composition. The applicant relied on the FSSAI definitions of carbonated fruit beverages and of carbonated beverage with fruit juice, and on a Supreme Court decision on fruit-based drinks, to argue for an HSN 2202 classification at 12 percent.

H Ruling

The application was dismissed as withdrawn. The applicant sought withdrawal in a memo received on 17 July 2019 for personal reasons and reiterated the request at the personal hearing, and the Authority allowed it. No ruling was given on the merits of the three questions.

R Reasoning

The Authority did not reach the merits because the applicant withdrew the application, and the operative ruling is simply that the application is dismissed as withdrawn. The order records the hearing material for completeness: the applicant's reliance on the FSSAI definition of carbonated fruit beverages, a recorded view of the jurisdictional central authority that fruit content below 10 percent falls under 22021010 at 28 percent and above 10 percent under 22029920 at 12 percent, and the applicant's citation of Parle Agro (106 VST 1) and entry 48 of Schedule II to Notification 1/2017 (Central Rate). None of these was adopted as the Authority's own finding. The scan's HSN digits at this point are partly unclear, so the figures should be checked against the original.

P Provisions Relied On

Section 98 of the CGST Act / TNGST Act 2017 (advance ruling)

Section 100 of the CGST Act / TNGST Act 2017 (appeal to the Appellate Authority within 30 days)

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

Rule 104(1) of the CGST Rules 2017 and SGST Rules 2017 (application fee)

Entry 48, Schedule II, Notification 1/2017 (Central Rate), as cited by the applicant

FSSAI Food Safety and Standards regulations, section 2.3.3 and 2.3.3A (carbonated fruit beverages), as quoted in the order

Parle Agro Pvt Ltd v. Commissioner of Commercial Taxes, 106 VST 1 (SC), as cited by the applicant

! For the Practitioner

This order settles nothing on the rate, HSN or fruit-content threshold, so it is not authority for any of the three questions. It is useful mainly as a record that the applicant withdrew, and as a source for the central jurisdiction's stated view and the FSSAI wording that the applicant relied on. A practitioner advising a fruit-juice carbonated drink manufacturer should look to a ruling on the merits or to the schedule entries themselves, and should check the Parle Agro point against the reported judgment rather than the applicant's summary.

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_28_2019_s.p.jeyapragasam.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