

M/s. T.S.R. & Co.

Authority for Advance Ruling — Tamil Nadu

Advance Ruling No. 46/ARA/2026

Dated 05.05.2026

Q Questions Before the Authority

- What is the appropriate tariff classification under GST HSN of 'Pooja Panneer' (Rose water) supplied exclusively for puja/ritual use, marketed as 'Pooja Rose Water / Panneer', in small retail packs?

F Facts

The applicant manufactures and trades 'Pooja Panneer' (Rose water) for use in various Indian rituals, including abhishek and deity cleaning. The product is composed of deionized/RO water infused with natural rose distillate or synthetic rose perfume, with no added alcohol or cosmetic actives. It is sold in small retail packs labeled 'For Puja Use Only / Not for cosmetic' and is marketed through pooja stores and devotional e-commerce channels.

H Ruling

Appropriate tariff classification for
'Pooja Panneer'

3301 9079

The product is a taxable supply and does not qualify as exempt puja samagri.

The Authority ruled that the product is not covered under the exemption for 'puja samagri' and is a taxable supply. It determined that the product is classifiable under HSN 3301 9079.

R Reasoning

The Authority concluded that the list of items under the 'puja samagri' exemption is exhaustive and does not include rose water. It noted that the product is manufactured by adding synthetic perfume to water, which distinguishes it from natural aqueous distillates. Relying on the **General Explanatory Notes** and the composition of the product, the Authority determined it falls under **HSN 3301 9079**. Consequently, it attracts GST at the rate of 18% as per the relevant notification.

P Provisions Relied On

Section 9(1) of the CGST Act, 2017

Notification No. 10/2025-Central Tax (Rate) dated 17.09.2025

Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017

First Schedule to the Customs Tariff Act, 1975



For the Practitioner

This ruling clarifies that rose water marketed for ritual use does not automatically qualify for the **puja samagri exemption** under GST. Practitioners should note that the Authority views the exemption list as exhaustive and focuses on the **manufacturing process and composition** rather than the end-use alone. It confirms that such products are taxable at 18% under HSN 3301 9079.

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 -> 4-ts and co aar order-1.pdf

Prepared 11-10-2026.

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

Delhi

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

Ahmedabad

Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp...

Mumbai

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

Gurugram

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

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