

PepsiCo (India) Holdings Pvt Ltd

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-40/2017-18/B-47

Dated **13.06.2018**

Q Questions Before the Authority

- Whether the product Sting - Caffeinated Beverage (Energy Drink) containing 72 mg per serve (250 ml) of caffeine is classifiable under Tariff Item 2202 91 00 (SI No. 24A of Schedule - III) as "Other Non-Alcoholic Beverage" or under Sub-heading 2202 10 (SI. No. 12 of Schedule-IV) as "All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured" of the rate schedule of Notification No. 01/2017 - integrated Tax (Rate) dated 28.06.2017, read with the Corrigendum dated 27.07.2017.

F Facts

The applicant sought an advance ruling regarding the GST classification and applicable rate for its caffeinated energy drink 'Sting'. Prior to any determination on the merits, the applicant's advocate filed a written request dated 17.05.2018 seeking permission to withdraw the application based on client instructions. During the preliminary hearing on 05.06.2018, the advocate reiterated the request for withdrawal.

H Ruling

The Authority for Advance Ruling allowed the applicant's request to withdraw the application voluntarily. The application was disposed of as **withdrawn unconditionally** without examining the merits or underlying facts of the classification issue.

R Reasoning

The applicant's authorized representative submitted a written letter dated 17.05.2018 and orally requested during the hearing on 05.06.2018 that the advance ruling application be withdrawn. Accepting the voluntary and unconditional request of the applicant, the Authority permitted the withdrawal without expressing any opinion on the merits under Section 98 of the CGST Act, 2017 and MGST Act, 2017.

P Provisions Relied On

Section 98 of the Central Goods and Services Tax Act, 2017

Section 98 of the Maharashtra Goods and Services Tax Act, 2017

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



For the Practitioner

This order is purely procedural and confirms that an applicant may seek **unconditional withdrawal** of an advance ruling application prior to a decision on merits. It holds no precedent value regarding the classification or taxability of energy drinks or caffeinated beverages.

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 40 2017-18 b-47 13.06.2018 pepsiihpl.pdf

Prepared 19-10-2026.

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