Shaikh Ayub Shaikh Ali, Trade name of applicant is Amoodi Plast

Authority for Advance Ruling — Maharashtra

GST-ARA-129/2018-19/B-62, Mumbai, dated 01.06.2019 (ARA No. 129 dat… Dated **01.06.2019**

Q Questions Before the Authority

- Whether Choona (Lime) generally used for Pan (Betel) falls under CH. 2522.20 or otherwise?

F Facts

The applicant is a factory/manufacturer of Choona (lime) used for Pan (betel). The applicant sought an advance ruling on the tariff classification of that product under Chapter Heading 2522.20 or another heading. The preliminary hearing was held on 26.03.2019, and a final hearing was fixed for 03.05.2019 but adjourned at the applicant's request.

H Ruling

On 28.05.2019 the applicant asked to withdraw the application, and the Authority allowed the withdrawal voluntarily and unconditionally. The Authority expressly did not go into the merits or the detailed facts of the application. No classification ruling was given on the question raised.

R Reasoning

The order records that the applicant filed the application under section 97 of the CGST Act and MGST Act and later requested withdrawal by letter. The Authority, acting under section 98 of both Acts, allowed the withdrawal without entering the merits. Because the application was withdrawn before any decision on the question, the order contains no reasoning on the classification of Choona.

P Provisions Relied On

Section 97 of the Central Goods and Services Tax Act, 2017

Section 97 of the Maharashtra Goods and Services Tax Act, 2017

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

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

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

! For the Practitioner

This order is a procedural withdrawal and gives no classification guidance on Choona (lime) used for Pan. A practitioner dealing with this product should not cite it as authority for a classification under CH 2522.20 or any other heading. The question remains open, and the order does not decide it.

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 -> maharashtra_aar_129_2018-19_amoodi_plast_01.06.19.pdf

Prepared 04-11-2026.

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