# SHREE SWETTA INDUSTRIES

Authority for Advance Ruling — Maharashtra

**NO.GST-ARA-101/2018-19/B-27, Mumbai, dt. 12/03/2019** Dated **12.03.2019**

## Q Questions Before the Authority

- What is the rate of GST applicable to the finished product (Fryums) manufactured by the Concern?

## F Facts

The applicant, a factory/manufacturer at Kamptee, Nagpur, makes Fryums from Maida, Rice, Besan, Salt and some Baking Soda, in combinations of these raw materials. It sought an advance ruling on the GST rate for the finished product under section 97 of the CGST Act and MGST Act. The application was registered as GST-ARA Application No. 101 dated 15.12.2018.

## H Ruling

The preliminary hearing was held on 10.01.2019 and the final hearing was fixed for 06.03.2019. The applicant then asked, by email dated 07.03.2019, to withdraw the application. The Authority allowed the withdrawal **voluntarily and unconditionally** and disposed of the application **without going into the merits** or detailed facts.

## R Reasoning

The order is a procedural disposal. The applicant requested withdrawal before the final hearing, and the Authority accepted it under the advance ruling provisions of section 98 of the CGST Act and MGST Act. Because the withdrawal was accepted without examining the merits, the Authority expressed no view on the GST rate or classification of Fryums. The order does not state reasons on the substantive question.

## P Provisions Relied On

Section 97 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 (filing o…

Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 (proce…

## ! For the Practitioner


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

This order does not help on the GST rate for Fryums, because no ruling was given on the merits. It is useful mainly as a record that the question was raised before the Maharashtra Authority for Advance Ruling and then withdrawn. Practitioners seeking authority on Fryums classification or rate should look for a substantive ruling on a similar product. The order does not decide whether Fryums attract any particular rate.

## 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 -> ara_order_101_2018_maharashtra_ssi.pdf

Prepared 31-10-2026.

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