M/s Wonderfrutz Products LLP (described in the body as M/s Wonderfrutz Products, a partnership firm), No.80, Masthi Road, Mylandahalli Village, Kudaynoor Post, Malur Taluk, Kolar District; GSTIN 29AACFW4389C1ZW

Authority for Advance Ruling — Karnataka

Advance Ruling No. KAR ADRG 27/2018, dated 17th November 2018 Dated **17.11.2018**

Q Questions Before the Authority

- Whether Tutti-fruity be classified under HSN 08111010 or 20060000.

F Facts

The applicant is a partnership firm that manufactures and sells tutti-frutti, a candied confectionery made from raw papaya. Per its process flow, raw papaya is peeled, stored in brine, cut into cubes, washed and boiled in water with sugar, colour, preservative and citric acid until the desired quality is reached, and then dried and packed. The applicant had identified two competing HSN codes, 0811 (fruit cooked by boiling) and 2006 (fruit preserved by sugar), and argued that the boiling and sugaring steps together pointed to 08111010.

H Ruling

Classification of tutti-frutti (papaya-based), as between HSN 08111010 and 20060000	****Covered under Chapter / Heading / Sub-heading / Tariff item 20 06 00 00** (CTH 20060000)**	The ruling is limited to the process as described by the applicant. Heading 08.11 was excluded because the product is not frozen after boiling, and the authority noted that boiling with sugar fits the sugar-preservation process of heading 20.06.

The authority held that tutti-frutti, being a product of papaya, is covered under Heading 20.06 and CTH 20 06 00 00. It rejected the applicant's proposed classification under 0811 10 10 because the process flow shows boiling but no freezing, and heading 08.11 applies to fruit that is cooked and then frozen.

R Reasoning

The authority examined the process and found that tutti-frutti is made from fruit preserved by boiling in sugar syrup and then dried. It read the Explanatory Notes to heading 08.11 as applying to fruit cooked by boiling and then frozen, and found no freezing step in the applicant's flow chart, so heading 08.11 did not apply. Under the Explanatory Notes to heading 20.06, products are prepared by treating fruit with boiling water and then repeated heating in progressively stronger sugar syrups until preserved, which the authority found matched the applicant's process. It also relied on Chapter Note 1 to Chapter 20, which excludes fruit prepared or preserved by the processes in Chapters 7, 8 or 11, and on the Notification's Explanation clauses, which import the Customs Tariff Act's headings, section and chapter notes and General Explanatory Notes into the GST classification.

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

P Provisions Relied On

Section 97 of the CGST Act, 2017 and the KGST Act, 2017 (advance ruling application)

Sub-section (4) of Section 98 of the CGST Act, 2017 and the KGST Act, 2017 (order)

Rule 104 of the CGST Rules, 2017 and the KGST Rules, 2017

Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017, Explanation clauses (iii) and (iv)

First Schedule to the Customs Tariff Act, 1975, including Section and Chapter Notes and General Explanatory Notes

Chapter 8 and heading 08.11 (Explanatory Notes), including the note on fruit cooked by boiling and then frozen

Chapter 20, Chapter Note 1, and heading 20.06 (Explanatory Notes)

! For the Practitioner

This ruling is useful for taxpayers making sugar-preserved or candied fruit products, such as tutti-frutti made from papaya, where the choice lies between heading 08.11 and heading 20.06. It shows that boiling alone does not bring a product under 08.11 unless the fruit is then frozen, and that a sugar-preservation process points to 20.06. The ruling does not address the applicable GST rate, and it does not decide the classification of other fruit products, or of tutti-frutti made by a different process such as one involving freezing.

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 -> krntk_27_2018_wpllp.pdf

Prepared 27-10-2026.

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

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