

**GUJARAT AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX
A/5, RAJYA KAR BHAVAN, ASHRAM ROAD,
AHMEDABAD – 380 009.**



ADVANCE RULING NO. GUJ/GAAR/R/07/2019
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2017-18/AR/26)

Date : 30.03.2019

Name and address of the applicant	:	M/s. Hindustan Coca-Cola Beverages Private Limited Vilage Goblej, Tal, Matar, Distt. – Kheda – 387440 (Gujarat)
GSTIN of the applicant	:	24AAACH3005M1ZX
Date of application	:	27.11.2017
Clause(s) of Section 97(2) of CGST / GGST Act, 2017, under which the question(s) raised.	:	(a) classification of any goods or services or both
Representatives for the applicant	:	Shri V. Lakshmikumaran Shri Anand Nainawati Shri Anurag Kapur, Shri Harsh Bhutani Shri Hamit Luthra, Shri Kamlesh Patel

The applicant M/s. Hindustan Coca-Cola Beverages Private Limited is engaged in the manufacture of aerated drinks and fruit pulp or fruit juice based drinks under different brand names, classifying the same under Chapter 22 of the First Schedule to the Central Excise Tariff Act, 1985.

2. The Applicant commenced manufacturing of a new product “FANTA FRUITY ORANGE” on 10th August, 2017 in its factory located at Village Goblej, Tal. Matar, Dist. Kheda- 387440, Gujarat and made first supply of said product on 24th August, 2017. The major ingredients for the manufacture of “FANTA FRUITY ORANGE” are Orange Juice consisting 10.5% fruit juice content, Carbonated Water, Sugar, Acidity Regulators, Preservatives, Stabilizers, Sweeteners, and Synthetic Food Colour. The manufacturing process starts with procurement of Orange juice concentrate from approved vendor and stored in -18 C cold storage which forms the base of product. This juice concentrate is then blended with sugar syrup which is prepared by mixing granulated sugar with treated water, additives and preservatives to form the beverage. Thereafter, this beverage is carbonated before being filled in bottles. It submitted the details of the ingredients used for the manufacture of “FANTA FRUITY ORANGE” and the process involved for manufacturing of the said product

3. The applicant has raised the following question for advance ruling -

Whether “FANTA FRUITY ORANGE” product is classifiable under CH 22029920 at Sl. No. 48 under Schedule - II as "Fruit pulp or fruit juice based drinks", or under CH 22029990 at Sl. No. 24A under Schedule - III as "Other non-alcoholic beverages" or under 220210 at Sl. No. 12 under Schedule IV as "All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured" under Notification No. 1/2017-Central Tax (Rate) dated

28.06.2017 (as amended) and Notification No. 1/2017- State Tax (Rate) dated 30.06.2017 (as amended) ?

4.1 The applicant has submitted that the product “FANTA FRUITY ORANGE” with 10.5% Orange juice, would be classifiable under Tariff Item 2202 99 20 as “*Fruit pulp or fruit juice based drinks*” for the reasons given hereunder :

4.2 It is submitted that the product in question is undisputedly covered under tariff heading 2202, which deals with non-alcoholic beverages, other than fruit or vegetable juices, classified under the tariff heading 2009. Customs Tariff heading 2202 is reproduced below –

Tariff Item	Description of goods
(1)	(2)
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of Heading 2009
2202 10	- <i>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:</i>
2202 10 10	--- Aerated Waters
2202 10 20	--- Lemonade
2202 10 90	--- Other
2202 99	- <i>Other:</i>
2202 99 10	--- Soya milk drinks, whether or not sweetened or flavoured
2202 99 20	--- Fruit pulp or fruit juice based drinks
2202 99 30	--- Beverages containing milk
2202 99 90	--- Other

It is submitted that tariff heading 2202 has been divided into two sub-headings, viz. sub-heading 2202 10 which covers “waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured”, and sub-heading 2202 99 which covers “other” non-alcoholic beverages. Fruit pulp or fruit juice based drinks are specifically covered under tariff item 2202 99 20 under the sub-heading 2202 99 as ‘other non-alcoholic beverages’.

4.3 It is submitted that under the erstwhile Central Excise Tariff regime, Chapter 2202 of CETA was similarly structured with some slight variations. With effect from 1st July, 2017, the products manufactured by the Applicant are covered under the new GST Regime and the goods manufactured and supplied by the Applicants are now covered under Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017 and Notification No. 1/2017- State Tax (Rate) dated 30.06.2017(as amended) which has been issued under Section 9(1) of the CGST Act and GGST Act respectively. The classification and the applicable rate of GST on products supplied are determined under the said Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017 read with Notification No. 1/2017- State Tax (Rate) dated 30.06.2017(as amended). The items manufactured and supplied under Chapter 2202 which are covered under the said Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017 and Notification No. 1/2017- State Tax (Rate) dated 30.06.2017(as amended), are specified under Schedule - II, III and IV, are as follows:

Schedule - II - 6%

47.	2202 90 10	Soya milk drinks
48.	2202 90 20	Fruit pulp or fruit juice based drinks
49.	2202 90 90	Tender coconut water put up in unit container and bearing a registered brand name
50	2202 90 30	Beverages containing milk

Schedule - III - 9%

24A.	2202 99 90	Other non-alcoholic beverages [other than tender coconut water]
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Schedule - IV - 14%

12.	2202 10	All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured
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4.4 The applicant referred to 'Explanation' (iii) and (iv) of Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017 and 1/2017-State Tax (Rate) dated 30.06.2017 (as amended) and submitted that the "Tariff item", "sub-heading" "heading" and "Chapter" shall be looked into by reference to what has been specified in the First Schedule to the Customs Tariff Act, 1975. For interpretation of correct classification of a commodity under the said Notification the rules of Interpretation of Customs Tariff Act including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall be applicable.

4.5 The applicant has submitted that the organisation and scheme of Customs tariff heading 2202 demonstrates that tariff sub-heading 2202 10 covers drinks which are predominantly made up of water, including mineral water and aerated water and are either sweetened or flavoured or both. Tariff sub-heading 2202 99 covers other non-alcoholic beverages. The drinks covered under this sub-heading would be imparted their essential character by another substance.

4.6 It is further submitted that a mere perusal of the nomenclature of the tariff items 2202 99 10 to 2202 99 30 clearly shows that these drinks would be known by the dominant ingredient present therein, like soya milk, fruit pulp, fruit juice, milk, etc. These drinks would be characterised by the strong presence of such ingredients, rather than only as a flavouring agent, as in the case of the drinks falling under tariff sub-heading 2202 10.

4.7 In view of the foregoing, the applicant submitted that goods falling under tariff item 2202 10 90 would cover within its ambit those drinks which are made up of water and contain orange-flavour added thereto. It is further submitted that the expression 'fruit pulp or fruit juice based drinks' falling under 2202 99 20 essentially means a drink based on fruit pulp or fruit juice (with or without additional flavours and sweeteners), where fruit pulp/ fruit juice gives the overall/ essential character to the drink. The applicant referred to the dictionary meaning of the term "base" and submitted that the *Collins Cobuild English Dictionary for Advanced Learners, 2001, Harper Collins Publishers*, defines 'base' thus:

"Base –
(1) The base of something is its lowest edge or part.

...

(11) The base of a substance such as paint or food is the main ingredient of it, to which other substances can be added"

It is submitted that '*The Compact Edition of the Oxford English Dictionary, 1987, Oxford University Press* explains 'base' to mean "...II. The main or the most important element or ingredient, looked upon as its fundamental part." Thus, a substance or ingredient of a food item can be called its base when such substance/ ingredient forms the main or fundamental ingredient, and imparts the essential attribute to the food item.

4.8 It is submitted that the product in question is prepared with orange juice as its base, which is added to the syrupy liquid consisting of water, sugar and other constituents. The percentage of orange juice is 10.5% of the total beverage. It is the active ingredient of the product in question, and imparts the basic attribute to the drink, including its taste and characteristics. Therefore, the product in question will be an 'orange juice based drink', qualifying as "fruit juice based drink" under the tariff item 2202 99 20.

4.9 In support of the above interpretation, the applicant placed reliance upon *D. Hicks (ed.), Production and Packaging of Non-carbonated Fruit Juices and Fruit Beverages, 1990, Van Nostrand Reinhold, New York*, wherein it is stated that the most significant feature of a fruit beverage is not its fruit content but the function for which it is designed and marketed. The fruit is often a dominant ingredient providing its overall character to the drink which cannot be achieved in any other way.

4.10 It is further submitted that the above submission is further amplified on examination of the scope of sub-headings 2202 10 *vis-à-vis* the scheme of heading 2202. It is submitted that the sub-heading 2202 10 covers waters, including aerated waters, which are either sweetened or flavoured or both. Thus, a flavoured water-based beverage is covered by sub-heading 2202 10. Flavour means the odour and taste of a food item. It is submitted that flavour is a trace (extremely small amount of a component) of a particular odour or taste in a food substance. Thus, flavoured waters contemplated under sub-heading 2202 10 are beverages or preparations which contain flavouring agents, which impart the sensation of a particular taste or odour. It does nothing more. It does not impart or attribute any sense of texture or mouth-feel identical with the substance from which the particular flavour was extracted or prepared. On the contrary, as already submitted, a fruit juice based drink not only attributes the essential character of the beverage, but also functions more than as a mere agent imparting the sense of taste. In support of the above contention, the Applicant also relied upon the US Customs Ruling No. N122815 in the matter of Ms. Michele Peplinski Parker's Organic Fruit Juice, wherein the issue was regarding the classification of certain beverages containing concentrates of fruit juices as well as other ingredients.

4.11 It is further submitted that Rule 63 of the Prevention of Food Adulteration Rules, 1955 provides that flavouring agents can be natural, nature-identical or artificial. Thus, a flavoured beverage could be imparted the flavour by natural, nature-identical or synthetic substances. Fruit juice or essence can be said to be a natural flavouring agent. In that sense, any beverage made of fruit juice flavour would be a flavoured water, and would be liable for classification under sub-heading 2202 10. However, a closer examination of the scheme of classification under heading 2202 would reveal that such an interpretation is not what is contemplated in heading 2202 and that flavoured water is not the same as a fruit juice based drink. As already stated above, fruit juice based drink is specifically classified under tariff item 2202 99 20.

4.12 Further, it is submitted that the above interpretation is in consonance with the scheme of classification as envisaged under heading 2202. The distinction drawn above between 'fruit pulp or fruit juice based drinks' and mere 'flavoured beverages' is evident from the scheme of heading 2202. If this distinction is ignored, it would render the specific tariff item 2202 99 20 redundant and otiose. Although sub-heading 2202 99 is provided as a residuary entry, it has to be examined in the broader scheme of heading 2202. If tariff item 2202 10 90 is treated to include an orange juice based drink, it would mean that any fruit juice based drink would be susceptible to classification under tariff items 2202 10 90, as being flavoured water, irrespective of the composition, nature and common understanding of the market regarding the nature of the product. This is so because in a broader sense, juice or essence is a flavouring agent, and any beverage based on fruit juice would be classifiable as flavoured water. However, this is evidently not the intention of the scheme of classification under tariff heading 2202, which provides a separate entry for classification of fruit juice based drinks.

4.13 Furthermore, upon a closer examination of the Chapter heading 2202, it can be seen that sub heading 2202 99 20 covers 'Fruit pulp or fruit juice **based** drinks' within its ambit whereas sub heading 2202 99 30 covers 'Beverages **containing** milk'. Therefore, it is evident that the intention of the Legislature is to include those beverages under sub heading 2202 90 20 wherein the fruit imparts the essential character of the beverage. Unlike, sub heading 2202 99 30 which used the word '*containing*' instead of '*based*' which would mean that beverages with any quantity of milk would be covered under sub heading 2202 99 30. Thus, it is submitted that sub-heading 2202 10 would cover only those beverages which are prepared with flavours (e.g. soft drinks) and the beverages which are prepared from fruit juice would be classifiable under tariff item 2202 99 20.

4.14 The applicant further submitted that as per the understanding of the Applicant, merely because the product is aerated, it will not be classified under tariff item 2202 10 10. This understanding of the Applicant is bolstered by several decisions rendered in the context of tariff item 2202 90 20 under the erstwhile Central Excise Tariff Act. Reliance is placed on the Tribunal's decision in the case of **CCE, Bhopal v. Parle Agro Pvt. Ltd., 2008 (226) ELT 194 (Tri.)**, wherein the issue involved was regarding classification of the product 'Appy Fizz'. Revenue wanted to classify it under tariff item 2202 10 10, because it was aerated. Respondents had classified the item under tariff item 2202 90 20 as a juice based drink because the product contained 23% apple juice. The Assessee relied upon the Prevention of Food Adulteration Rules, 1955 to submit that fruit beverage or fruit drink must contain soluble solids not less than 10%, whereas their product contained 13.7% soluble solids. Rejecting the contention of the Department, the Hon'ble Tribunal held the product classifiable under tariff item 2202 90 20. The above decision of the Hon'ble Tribunal was **affirmed by the Hon'ble Supreme Court** by dismissing the civil appeal filed by the Department, as reported in **2010 (254) ELT A13 (SC)**. The applicant further relied upon the decision in the case of **Godrej Foods Ltd. v. CCE, Indore, 2000 (121) ELT 231 (Tri.)**

4.15 The applicant has submitted that as per the General Rules for Interpretation also, the product in question would be classifiable under Tariff Item 2202 99 20.

4.16 It is submitted that as per the common parlance test also, the product in question would be classifiable under Tariff item 2202 99 20.

5. The applicant submitted additional written submission on 14.02.2018 along with copy of Test Report dated 08.02.2018, Affidavit of Shri K. Sivraman Nair, Associate Vice President, Quality Assurance & Product Integrity of the Company, Certificates issued by Dr. Lombert Rodrigues and Laxminarayan Institute of Technology.

6.1 The Goods and Services Tax, Vadodara – I Commissionerate vide letter F.No. IV/16-34/GST/AAR-HINDUSTAN/T/17 dated 15.02.2018, *inter-alia* submitted that the product is stated to contain 10.5% of the Orange Juice as base; that the said Orange Juice is reconstituted from Orange Juice Concentrate, which is as per label of the product, is 1.6% of the product. The Commissionerate referred to the Regulation No. 2.3.10 of the Food and Standards (Food Products Standards and Food Additives) Regulation, 2011. It has also been submitted that the Hon’ble CESTAT has held in the case of Commissioner of Central Excise, Bhopal Versus Parle Agro Pvt. Ltd. [2008 (226) ELT 194 (Tri. – Del.)] that the drinks based on fruit juice are specifically classifiable under heading No. 2202 90 20 of the Tariff. The said decision was affirmed by the Hon’ble Supreme Court [2010 (254) E.L.T. A13 (S.C.)] and again in Parle Agro (P) Ltd. versus Commissioner of Commercial Taxes, Trivandrum [2017 (352) E.L.T. 113 (S.C.)]. In these decisions, the Tribunal and Hon’ble Supreme Court have based their findings on the basis of definition given to these products in laws relating to the Food Safety and Standards.

6.2 It is further submitted that as per Food Safety and Standards (Food Products Standards and Food Additives) Eleventh Amendment Regulations, 2016, “in case the quantity of fruit juice is below 10.0 per cent, but not less than 5.0 per cent (2.5 per cent in case of lime or lemon), the product shall be called ‘carbonated beverage with fruit juice’ and in such cases the requirement of TSS (Total Soluble Solids) shall not apply and the quantity of fruit juice shall be declared on the label”. This means that the products with such parameters are not to be considered as fruit juice based drinks falling under tariff entry 2202 99 90 but carbonated beverages or other non-alcoholic beverages as per their constituents.

6.3 In view of the above and the fact that the product under reference contains 10.5 % orange juice, which is more than the minimum limit of 10% prescribed under the Food Safety and Standards (Food Products Standards and Food Additives) Regulations, 2011 for a product to call as fruit beverages or fruit drink, the Vadodara – I Commissionerate opined that the product falls under tariff entry 2202 99 90 mentioned in Schedule II of the Notification No. 1/2017-Central Tax (Rate) dated 28th June, 2017 and attracts CGST @ 6%.

7. We have considered the submissions made by the applicant in their application for advance ruling as well as submissions made at the time of personal hearing. We have also considered the views of the Goods & Services Tax Commissionerate, Vadodara - I.

8. We find that the main issue involved in this case is regarding classification of the product ‘Fanta Fruity Orange’ being manufactured and supplied by the applicant.

9. It is observed that the Explanation (iii) and (iv) of the Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017 provides as follows :-

“Explanation. - For the purposes of this notification, -

(i)

(ii)

(iii) *“Tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).*

(iv) *The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General*

Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.”

10. The tariff heading 2202 of the Customs Tariff, which deals with non-alcoholic beverages, other than fruit or vegetable juices, classified under the tariff heading 2009, is reproduced below –

Tariff Item	Description of goods
(1)	(2)
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of Heading 2009
2202 10	- <i>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:</i>
2202 10 10	--- Aerated Waters
2202 10 20	--- Lemonade
2202 10 90	--- Other
2202 99	- <i>Other:</i>
2202 99 10	--- Soya milk drinks, whether or not sweetened or flavoured
2202 99 20	--- Fruit pulp or fruit juice based drinks
2202 99 30	--- Beverages containing milk
2202 99 90	--- Other

11.1 It is the submission of the applicant that the product ‘Fanta Fruity Orange’ is classifiable as ‘Fruit pulp or fruit juice based drinks’ falling under Tariff Item 2202 99 20 of the Customs Tariff.

11.2 As per the label of the product, Orange Juice Concentrate is 1.6% of the product. As submitted by the applicant, the Orange Juice is reconstituted out of this Orange Juice Concentrate. Under the circumstances, a question arises whether the product ‘Fanta Fruity Orange’ can be termed as ‘Fruit pulp or fruit juice based drinks’.

11.3 It is pertinent to note that the terms used in the said tariff item is ‘Fruit pulp’ or ‘fruit juice’ based drinks and the said entry do not refer to the term ‘Fruit juice concentrate’ based drinks. Therefore, the said entry would cover the ‘Fruit pulp based drinks’ or ‘Fruit juice based drinks’ only. The ‘Fruit juice concentrate based drink’ are not covered under the said entry. It is not the case of the applicant that the product ‘Fanta Fruity Orange’ is manufactured from ‘Fruit pulp’ or ‘Fruit juice’ as the said product is undisputedly manufactured from ‘Orange Juice Concentrate’. Under the circumstances, the said product do not fall under the Tariff Item 2202 99 20.

11.4 The above view also gets support from the decision of Hon’ble Central Excise and Service Tax Appellate Tribunal in the applicant’s own case (though for different product), reported as Hindustant Coca Cola Beverages P. Ltd. Vs. Commissioner of Central Excise, Chennai – IV, wherein Hon’ble CESTAT observed as follows :-

“8. The appellant failed to show purchase of fruit pulp or fruit juice to use the same in the manufacture of drinks. There is a finding by the learned adjudicating authority in para 4.9 of his order that the master mixture used contained

authentic aseptic orange juice concentrate and authentic aseptic pineapple concentrate. So also there was orange fruit juice and pineapple fruit juice used in the manufacture of the drinks.

9. Now the question arises is when the imported authentic aseptic concentrate of both kinds were used in the manufacture of the drink and the Tariff Heading 2202.40 requires that the aerated water made out of fruit pulp or fruit juice shall only subscribe to that class, the appellant is entitled to classify its goods under that Tariff Heading. The case of the appellant being admittedly manufacture of the aerated water, (soft drink) with the basis of the concentrates imported and without demonstrating that the base was fruit pulp or fruit juice, it is bound to be classified under the Tariff Heading 2209.99. Had the appellant brought out a clear test report subjecting the goods to chemical test to rule out the allegation of Revenue that the same falls under Tariff Heading 2202.99, it could have a case to fall under tariff heading 2202.40. There was no fruit pulp or fruit juice used in the manufacture of drinks in absence of any purchase record produced before any of the Authority to prove purchase of fruit pulp or fruit juice was made by appellant for that purpose. Accordingly, the appellant is disentitled to the benefit of the exemption notification having subscribed its goods to Tariff Heading 2202.99.

10. The test for determining classification of the goods under Tariff Heading 2202.40 is that the basis of the drink ought to be fruit pulp or fruit juice. The appellant having used the concentrate imported to manufacture its drinks and was deliberately classifying the same under a wrong entry, failed to meet the condition of the notification. Accordingly appeal fails. Therefore the adjudication cannot be said to be barred by limitation. It was a case of suppression of material fact deliberately causing evasion. When Revenue discharged its onus of proof bringing out the evidence discussed aforesaid and Appellant failed to discharge its burden of proof to prove that the base of the drink manufactured was fruit pulp or fruit juice, the possible inference that can be drawn is that the claim of the appellant was baseless without any evidence.”

11.5 The applicant has referred to ‘common parlance test’ i.e. in the popular sense or ‘that sense which people conversant with the subject matter with which the statute is dealing would attribute it’. Even if the ‘common parlance test’ is applied, the industry refers the ‘fruit pulp or fruit juice based drinks’ differently than the ‘fruit juice concentrate based drinks’. Therefore even by applying the ‘common parlance test’, the product ‘Fanta Fruity Orange’ would not fall under Tariff Item 2202 99 20.

11.6 The applicant has referred and relied on the judgement of Hon’ble Supreme Court in the case of Parle Agro (P) Ltd. Vs. Commissioner of Commercial Taxes, Trivandrum [2017 (352) E.L.T. 113 (S.C.)]. However, it is observed that the issue involved in that case was related to the classification under Kerala Value Added Tax Act, 2003 and not under the Customs Tariff Act, 1975. Therefore, the said judgement is not squarely applicable in the facts of the present case. Also, Supreme Court has in case of Dilipkumar & Co. had laid a principle that exemption notifications should be interpreted strictly.

12. The applicant has submitted an affidavit of Shri Rajesh Nair, Associate Vice President – Quality Assurance & Product Integrity, wherein it has been affirmed that during the process of manufacture of Fanta Fruity Orange, Carbon Dioxide equal to 5.148 Grams per Liter (which constitutes 0.5148% of the total beverage) is added; that Carbon dioxide is added to the beverage as a preservative only and not for any other purpose. Therefore, the product ‘Fanta Fruity Orange’ would not fall under Tariff Sub Heading

2202 10 – ‘All goods including aerated waters containing added sugar or other sweetening matter or flavoured’.

13. In view of the foregoing discussion, it is apparent that the product ‘Fanta Fruity Orange’ would not fall under Tariff Sub Heading 2202 10, but it would fall under Tariff Sub Heading 2202 99. Further, it has already been discussed that the said product is not a ‘Fruit pulp or fruit juice based drinks’, therefore it would not fall under Tariff Item 2202 99 20. The said product is neither ‘Soya milk drinks’ nor ‘beverage containing milk’ therefore it would also not fall under Tariff Item 2202 99 10 or 2202 99 30. Therefore, the product ‘Fanta Fruity Orange’ is appropriately classifiable under Tariff Item 2202 99 90 as ‘Other non-alcoholic beverages, other than tender coconut water’ and would attract Goods and Services Tax @ 18% [CGST 9% + SGST 9%] as per Sr. No. 24A of Schedule- III of Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017, as amended and Notification No. 1/2017-State Tax (Rate) dated 30.06.2017, as amended.

14. In view of the foregoing, we rule as under :-

R U L I N G

The product ‘**Fanta Fruity Orange**’ manufactured and supplied by M/s. Hindustan Coca-Cola Beverages Private Limited (GSTIN 24AAACH3005M1ZX) is classifiable under Tariff Item **2202 99 90** and Goods and Service Tax rate of 18% (CGST 9% + GGST 9%) is applicable to the said product as per Sl. No. 24A of Schedule III of Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017, as amended, issued under the CGST Act, 2017 and Notification No. 1/2017-State Tax (Rate) dated 30.06.2017, as amended, issued under the GGST Act, 2017.

(R.B. Mankodi)
Member

(G.C. Jain)
Member

Place : Ahmedabad
Date : 30.03.2019