

TAMILNADU STATE APPELLATE AUTHORITY FOR ADVANCE RULING
(Constituted under Section 99 of Tamil Nadu Goods and Services Tax Act 2017)

A.R. Appeal No.05/2026 AAAR

Dated: 31.07.2026

BEFORE THE BENCH OF

Shri. Madan Mohan Singh, I.R.S., Principal Chief Commissioner of GST & Central Excise, Member (CGST), Nungambakkam, Chennai -600 034.	Shri. S. Nagarajan, I.A.S Commissioner of State Tax, Member (SGST) Chennai - 600 035.
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Order No. AAAR/08/2026 (AR)

(Passed by Tamil Nadu State Appellate Authority for Advance Ruling under Section 101(1) of the Tamil Nadu Goods and Services Tax Act, 2017)

Preamble

1. In terms of Section 102 of the Central Goods & Services Tax Act 2017/Tamil Nadu Goods & Services Tax Act 2017("the Act", in Short), this Order may be amended by the Appellate authority so as to rectify any error apparent on the face of the record, if such error is noticed by the Appellate authority on its own accord, or is brought to its notice by the concerned officer, the jurisdictional officer or the applicant within a period of six months from the date of the Order. Provided that no rectification which has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit shall be made, unless the appellant has been given an opportunity of being heard.
2. Under Section 103(1) of the Act, this Advance ruling pronounced by the Appellate Authority under Chapter XVII of the Act shall be binding only
 - (a) on the applicant who had sought it in respect of any matter referred to in sub-section (2) of Section 97 for advance ruling;
 - (b) on the concerned officer or the jurisdictional officer in respect of the applicant.
3. Under Section 103 (2) of the Act, this advance ruling shall be binding unless the law, facts or circumstances supporting the said advance ruling have changed.
4. Under Section 104(1) of the Act, where the Appellate Authority finds that advance ruling pronounced by it under sub-section (1) of Section 101 has been obtained by the appellant by fraud or suppression of material facts or misrepresentation of facts, it may, by order, declare such ruling to be void ab-initio and thereupon all the provisions of this Act or the rules made thereunder shall apply to the appellant as if such advance ruling has never been made.

Name and address of the Appellant	M/s. TSR & Co; 54A/499, Sri Nageswaran Thirumanjana Veedhi, Kumbakonam, Thanjavur District, Tamil Nadu-612001
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GSTIN or User ID	33AGYPB5328G1ZC
Advance Ruling Order against which appeal is filed	46/AAR/2026 dated 05.05.2026
Date of filing appeal	25/06/2026
Represented by	Ms. Srividya.S.U, Advocate
Jurisdictional Authority – (Admin)	State- Thiruvavur Division, Thanjavur Zone, Kumbakonam (Town) Circle
Other Authority-State	Center- Tiruchirappalli Commissionerate, Thanjavur Division, Kumbakonam Range
Whether payment of fees for filing appeal is discharged. If yes, the amount and challan details	Yes. Payment of Rs.20,000/- (CGST-10,000/- and SGST-10,000/-) made vide challan CPIN 26063300576457 dated: 20.06.2026 & CPIN 26063300671497 dated: 22.06.2026

At the outset, we would like to make it clear that the provisions of both the Central Goods and Services Tax Act and the Tamil Nadu Goods and Services Tax Act are in *pari materia* and have the same provisions in like matter and differ from each other only on few specific provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the Central Goods and Services Tax Act, 2017 would also mean a reference to the same provisions under the Tamil Nadu Goods and Services Tax Act, 2017.

2. The subject appeal was filed under Section 100(1) of the Tamil Nadu Goods & Services Tax Act 2017/Central Goods & Services Tax Act 2017 (hereinafter referred to 'the Act') by M/s. TSR AND Co, (hereinafter referred to as 'Appellant'). The Appellant is registered under the GST Act vide GSTIN 33AGYPB5328G1ZC. The appeal was filed against the Order No.46/AAR/2026 dated 05.05.2026 passed by the Tamil Nadu State Authority for Advance Ruling (hereinafter referred to as 'AAR') on the Application for Advance Ruling filed by the Appellant.

3. The Appellant is engaged in the business of manufacturing 'Pooja Panneer' and 'Pooja Powder and Tablets'. The appellant also makes and sells the product known as 'Pooja Panneer' which is used for religious rituals in Hindu, Jain, Sikh and other Indian rituals for abhishek, deity cleaning/ sprinkling consecration and for aarti welcome. An application was made before the Authority for Advance Ruling seeking tariff

classification for 'Pooja Panneer' supplied exclusively for puja/ritual use, marketed in small retail packs.

4. The Authority for Advance Ruling vide Order dated 05.05.2026 has ruled that the appropriate tariff classification of rose water supplied by the applicant exclusively for pooja/rituals marketed as Pooja Rose Water/Panneer in small retail packs is 3301 9079.

5. Aggrieved by the ruling of the Authority for Advance Ruling, the Appellant has filed an appeal against the same in relation to the correct classification of 'Pooja Rose Water/Panneer' claiming exemption under 'Puja Samagri' referred to in Entry 148, Notification No.2/2017 – CT(R) (now Entry 167, Notification 10/2025-CT(R)).

6. Apart from the merits of the case, the appellant had also filed a petition for condonation of delay. Since the filing of appeal by the appellant in the instant case was beyond the prescribed time limit of 30 days from the passing of Order No.46/ARA/2026 dated 05.05.2026, we are of the opinion that this aspect as to whether the delay in filing the appeal could be condoned or not, needs to be ascertained, before proceeding to discuss the merits of the case. Accordingly, an opportunity of personal hearing was accorded to the appellant for the limited purpose of condonation of delay.

7. PERSONAL HEARING:

7.1 Ms.Srividya.S.U, Advocate appeared for the personal hearing on 23.07.2026 as the Authorized Representative (AR) of M/s. TSR & Co. in respect of the appeal filed against the Advance Ruling no.46/ARA/2026 dated 05.05.2026.

7.2 AR explained that the appeal has been filed before the Appellate Authority for Advance Ruling against the Advance Ruling no.46/ARA/2026. There has been a delay of 6 days in filing this Appeal and this is due to the sudden demise of the earlier consultant, Mr.G.Shanmugam of the Applicant and the case was subsequently handed over to them. AR requested to condone the delay in filing the Appeal against the said Ruling of Authority for Advance Ruling and admit the appeal.

8. DISCUSSION AND FINDINGS:

8.1 We have carefully considered all the material on record, the various submissions made by the Appellant and the applicable statutory provisions. The Appellant is before us, seeking primarily to condone the delay in filing the appeal against the Order No.46/ARA/2026 dated 05.05.2026 passed by AAR.

8.2 The Appellant has stated that they have received the Advance Ruling No. 46/ARA/2026 dated 05.05.2026 passed by the AAR through post on 20.05.2026. They have stated that the appeal could not be filed in time as their Advocate, Mr.G.Shanmugam who had originally handled the AAR application unfortunately died recently and the Appellant had to approach another legal counsel, brief the issue and obtain the draft Appeal papers. The Appellant had stated that they had taken necessary steps to file the Appeal as soon as the legal advice was obtained and the appeal was filed on 25.06.2026 resulting in a delay of 6 days. They pleaded that the delay in filing the appeal was unintentional and was not wilful or deliberate and was only due to the fact that the Appellant was compelled to engage another Counsel due to the unfortunate demise of the earlier Counsel. The Appellant has requested that the delay in filing the Appeal may be condoned.

8.3 It is seen that the appeal was filed on 25.06.2026. As per Section 100(2) of the CGST Act, 2017, 30 days is the time limit for filing the appeal from the date of receipt of the order. We observe that in the instant case, having received the advance ruling on 20.05.2026, the appellant ought to have filed the appeal before the Appellate Authority for Advance Ruling by 19.06.2026 under normal circumstances, as laid down under Section 100(2) of the CGST Act, 2017.

8.4 However, the proviso to Section 100(2) of CGST Act, 2017, states as follows :-

"Provided that the Appellate Authority may, if it is satisfied that the appellant was prevented by a sufficient cause from presenting the appeal within the said period of thirty days, allow it to be presented within a further period not exceeding thirty days."

8.5 The appellant claims that they were unable to file appeal in time due to the sudden demise of their earlier Counsel and they had to approach another Counsel and get the appeal papers prepared and filed before the Appellate Authority. The appellant having filed the application for appeal on 25.06.2026, we notice that the

appeal has been filed after a delay of 6 days, but in any case, we find that the appeal has been filed within the condonable time limit of 30 days, as specified in the proviso referred above.

8.6 We are convinced that the Appellant has been unable to file the appeal within the stipulated time period of 30 days from the date of receipt of order of Authority for Advance Ruling due to unfortunate demise of their earlier Counsel. This being the case, we feel that the appellant has presented sufficient cause that prevented them from filing the appeal within the normal period. Therefore, we are of the considered opinion that the delay of 6 days beyond the normal time limit in filing the appeal is condonable as provided under the proviso to Section 100(2) of CGST Act, 2017. We further, find that this authority is empowered vide Section 101(1) of the CGST/TNGST Acts, 2017 to pass such orders as deemed fit.

9. Accordingly, we pass the following order:

ORDER

The delay in filing the appeal by the appellant beyond the normal time limit of 30 days is condoned in terms of proviso to Section 100(2) of CGST/TNGST Acts, 2017, and the appeal will be taken up for consideration on merits.


(MADAN MOHAN SINGH)
Pr.Chief Commissioner of GST &
Central Excise, TN & Puducherry
Zone/Member AAAR


(S. NAGARAJAN)
Commissioner of Commercial Taxes
Tamil Nadu / Member AAAR

To
M/s. TSR & Co.
GSTIN: 33AGYPB5328G1ZC
54A/499, Sri Nageswaran Thirumanjana Veedhi,
Kumbakonam, Thanjavur District,
Tamil Nadu-612001

(By RPAD)

Copy to:

1. The Commissioner of Central GST & Central Excise
Tiruchirappally Commissionerate.
2. The Assistant Commissioner (ST),
Kumbakonam Town Circle.
3. Master File/ Spare-2