

**AUTHORITY FOR ADVANCE RULING, TAMIL NADU
No.207, 2nd FLOOR, PAPJM BUILDING, No.1, GREAMS ROAD,
CHENNAI 600 006.**

**ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017 AND
UNDER SECTION 98(4) OF THE TNGST ACT, 2017**

Members present:

Shri C. Thiyagarajan, I.R.S., Commissioner/Member (CGST), Office of the Commissioner of GST and Central Excise, Audit I Commissionerate, Chennai - 600 101.	Shri B. Suseel Kumar, B.E., MBA., Joint Commissioner/Member (SGST), Authority for Advance Ruling, Tamil Nadu, Chennai - 600 006.
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Advance Ruling No. 46/ARA/2026, dated 05.05.2026

1. *Any appeal against this Advance Ruling order shall lie before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai under Sub-Section (1) of Section 100 of CGST Act 2017/TNGST Act 2017, within 30 days from the date on which the ruling sought to be appealed is communicated.*
2. *In terms of Section 103(1) of the Act, Advance Ruling pronounced by the 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) Section 97 for advance ruling.*
 - (b) *On the concerned officer or the Jurisdictional Officer in respect of the applicant.*
3. *In terms of Section 103(2) of the Act, this Advance Ruling shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.*
4. *Advance Ruling obtained by the applicant by fraud or suppression of material facts or misrepresentation of facts, shall render such ruling to be void ab initio in accordance with Section 104 of the Act.*
5. *The provisions of both the Central Goods and Services Tax Act and the Tamil Nadu Goods and Services Tax Act (herein referred to as the Act) are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the Central Goods and Services Tax Act would also mean a reference to the same provisions under the Tamil Nadu Goods and Services Tax Act.*

GSTIN Number, if any/User id	33AGYPB5328G1ZC
Legal Name of Applicant	Balaji
Trade Name of Applicant	M/s. T.S.R. & Co.
Registered Address/ Address provided while obtaining User id	54A/499, Sri Nageswaran Thiurmanjana Veedhi, Kumbakonam, Thanjavur District, Tamil Nadu-612001
Details of Application	Application Form GST ARA-01 received from the applicant on 21.11.2025.
Jurisdictional Officer	State – Thiruvarur Division, Thanjavur Zone Kumbakonam (Town) Circle.
	Center – Tiruchirapalli Commissionerate, Thanjavur Division. Kumbakonam Range
Nature of activity (s) (proposed/present) in respect of which advance ruling sought for A. Category B. Description (in brief)	Factory / Manufacturing The Applicant is manufacturer of 'Pooja Panneer' (Rose water) used in Hindu, Jain, Sikh and other Indian rituals for <i>abhishek</i> , deity cleaning / sprinkling, consecration and for aarti welcome.
Issues on which advance ruling required	Classification of any goods or services or both
Question(s) on which advance ruling is required	What is the appropriate tariff classification under GST HSN of 'Pooja Panneer' (Rose water) supplied exclusively for puja/ritual use, marketed as "Pooja Rose Water / Panneer", in small retail packs?

M/s T.S.R. & Co., 54A/499, Sri Nageswaran Thiurmanjana Veedhi, Kumbakonam, Thanjavur District, Tamil Nadu – 612 001 (hereinafter called as the "Applicant") are registered under the GST Act with GSTIN 33AGYPB5328G1ZC. The Applicant is manufacturer of 'Pooja Panneer' (Rose water) used in Hindu, Jain, Sikh and other Indian rituals for *abhishek*, deity cleaning / sprinkling, consecration and for aarti welcome.

2.0 The Applicant has made a payment of application fees of Rs.5,000/- each under sub rule (1) of Rule 104 of CGST Rules, 2017 and SGST Rules, 2017.

3.0 The applicant has sought advance ruling on the following question:

1. What is the appropriate tariff classification under GST HSN of 'Pooja Panneer' (Rose water) supplied exclusively for puja/ritual use, marketed as "Pooja Rose Water / Panneer", in small retail packs?

Statement of relevant facts having bearing on the questions raised:

3.1 On relevant facts having bearing on the questions raised, the applicant has stated the following:

- a. That they are manufactures / traders of 'Pooja Panneer' (Rose water) (hereinafter "Product") used in Hindu, Jain, Sikh and other Indian rituals for abhishek, deity cleaning/sprinkling, consecration, and for aarti welcome.
- b. That the Composition/Process of manufacture of the product is that the Deionized/RO potable water is infused with natural rose distillate/hydrosol or rose essence (food-/cosmetic-grade), with no added alcohol or cosmetic actives; that the product is not a perfume or toilet water for personal application; that it is devotional-use water.
- c. That it is sold in small bottles (e.g., 50ml,100ml,200ml,500 ml) labelled "For Puja Use Only / Not for cosmetic" use with a the descriptor "Pooja Panneer (Rosewater)".
- d. That the product is supplied through pooja stores, temple counters, and devotional e-commerce; that it is not marketed as cosmetic/Toilet water/room freshener.
- e. That the product is historically treated as puja samagri, taxed at NIL rate of duty under local VAT/excise exemptions and continued under GST by trade, however, different field formations have insisted on HSN 3303 (perfumes and toilet waters) at 18%, causing uncertainty.

Interpretation of Law by the Applicant based on the statement of facts:

3.2 On interpretation of law, the applicant stated the following:

- a. That 'Pooja Panneer' (Rosewater) is "Puja samagri" – Exempt under Entry 148 of Notif. 2/2017-CTR, Now the latest Exemption Notification No.10/2025 dt.17.09.2025 vide SI No.167.
- b. That Entry 148/167 of Notification No.10/2025 dated 17.09.2025 – "Any Chapter – Puja samagri namely ..." lists specific items (rudraksha, sacred thread, panchamrit, vibhuti, wick for diya, roli, kalava, chandan tika, unbranded honey). The heading uses "Any Chapter" recognising that puja samagri may map to different Chapters by nature.

- c. That for goods whose essential character is determined by ritual/puja use, courts and AARs have considered end-use coupled with market identity (e.g., diya wicks, panchamrit); that the Applicant's product is intrinsically used in rituals—for abhishek and sanctification—making it quintessential puja samagri akin to panchamrit and chandan tika.
- d. That CBIC Clarification issued in October 2023 affirmed that “puja samagri is exempt under GST”, citing the 14th & 15th GST Council decisions (May–June 2017); that the clarification specifically references holy water used in puja; rose water / panner is functionally equivalent ritual water, falling within the same devotional category when marketed and used for puja.
- e. That the list is illustrative for category, not exhaustive of all items: The items listed after “namely” illustrate typical puja goods but do not exhaust the category; several puja consumables (e.g., camphor for aarti, havan samagri mixtures) are treated as puja samagri though not named individually. The central feature is devotional function and market identity, satisfied here.
- f. That Entry 148 has no brand condition; exemption applies irrespective of branding.
- g. That Rose 'Panneer' Water qualifies for NIL rate under Entry 148 read with Sl No.167 of Notification No.10/2025 dated 17.09.2025 when supplied as puja samagri.

4.0 The applicant is under the administrative control of State Tax Authority. The concerned Authorities of the State and Centre were addressed to report the detailed remarks and no pendency report on the questions raised by the applicant in their ARA application. No remarks have been received from the State and Central jurisdictional authorities. Hence, it is construed that there are no pending proceedings against the applicant on the questions raised by them in their advance ruling application.

4.1 Prima facie, we find that the queries raised by the applicant get covered under clause (a) of the Section 97(2) of the CGST Act, 2017, and as such are liable to be admitted.

Personal Hearing

5.0 The applicant was given an opportunity to be heard in person on 27.03.2026. Mr. G. Shanmugham, Advocate appeared for the personal hearing as the authorized representative (AR) of M/s. TSR & Co. The AR reiterated the submissions made in their application for advance ruling.

5.1 The AR inform that the applicant manufactures Rose Water, (Pooja Panneer). At present, they are classifying it under Tariff Heading 33019060 and paying 18% GST on it. The AR also informed that the rose water is predominantly used for pooja

purposes and therefore, it should be exempt from GST as per Notification No. 2/2017-Central Tax (Rate) dated 28.06.2017. The AR also told the Authority that it is mentioned on the label that the product is not for medicinal purpose and also that it should be used for external purpose only.

5.2 When enquired about the ingredients and composition of the Rose water by the Members, it was told by the AR that the main ingredients are RO water and synthetic rose perfume. Further, the Members asked when there is a Specific entry for Rose Water under Tariff Heading 33030020, why the product should not be classified under the said heading, the AR argued that the usage of the product should be considered for classification and as the present product is predominantly used for pooja purpose, Notification 2/2017-Central Tax (Rate) dated 28.06.2017 is applicable to the said product. The AR also contended that the product manufactured by the applicant could be classified under Tariff Heading 2201 as Water which attracts NIL rate of duty as it is nothing but water to which a trace of synthetic rose perfume is added. The Members informed the AR that the Chapter 22 deals with beverages fit for consumption.

5.3 The Members asked the AR to submit copies of invoices under which inputs and raw materials are procured by them and also to produce third party lab report regarding the composition of the rose water manufactured by them, to which the AR agreed.

6 Discussions and Findings:

6.1 We have considered the submissions made by the applicant in their application, copies of the relevant documents furnished by them, the submissions made during the personal hearing. We find that the applicant, is engaged in the manufacturing of 'Pooja Panneer' (Rose water) used in Hindu, Jain, Sikh and other Indian rituals for *abhishek*, deity cleaning / sprinkling, consecration and for aarti welcome. The applicant seeks ruling on the appropriate tariff classification under GST HSN of 'Pooja Panneer' (Rose water) supplied exclusively for puja/ritual use, marketed as "Pooja Rose Water / Panneer", in small retail packs.

6.2 The applicant has submitted copies of invoices raised by them for supply of "Pooja Panneer" wherein they have classified the product under HSN code 33019060 the relevant description for HSN 33019060 under the Customs Tariff Act, 1975 is "*Aqueous distillates of essential oils, not elsewhere specified or included.*"

6.3 The applicant has stated that Entry 148 of Notification No. 2/2017-Central Tax (Rate) dated 28.06.2017 exempts "Pooja Samagri" of all the chapters of the Tariff. This Notification was superseded by Notification No.10/2025-Central Tax (Rate) dated.17.09.2025 and the said exemption continued vide Sl. No.167 of Notification No.10/2025-Central Tax (Rate) dated.17.09.2025.

6.4 The relevant part of the Notification is reproduced below:

Sl. No.	Chapter /Heading / Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
167	Any Chapter	Puja samagri namely,- (i) Rudraksha, rudraksha mala, tulsi kanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) Vibhuti sold by religious institutions, (vi) Unbranded honey [proposed GST Nil] (vii) Wick for diya. (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandan tika

6.5 Further, the applicant added that the CBIC Clarification of Oct 2023 affirmed that “puja samagri is exempt under GST”, citing the 14th & 15th GST Council decisions (May–June 2017) and that the clarification specifically references holy water used in puja; rose water / panneer is functionally equivalent ritual water, falling within the same devotional category when marketed and used for puja. The applicant has produced a newspaper article to the effect that the CBIC has exempted holy water used in puja from GST.

6.6 It was observed that the applicant is referring to a social media message on 12th October 2023, posted by CBIC, wherein the Board had informed that Gangajal as a puja samagri is exempt under GST. The content of the message is reproduced below for reference:

Clarification regarding certain media reports on applicability of GST on Gangajal.

Gangajal is used in pooja by households across the country and puja samagri is exempt under GST. GST on puja samagri was discussed in detail in the 14th and 15th meetings of the GST Council held on 18/19 May 2017 and 3rd Jun 2017 respectively and decided to keep them in the exempt list. Therefore, all these items have been exempt since the introduction of GST.

6.7 The applicant also argued that the list in the Notification No. 10/2025-Central Tax (Rate) dated.17.09.2025 is illustrative for category and not exhaustive of all items; that the items listed after “namely” illustrate typical puja goods but do not exhaust the category; several puja consumables (e.g., camphor for aarti, havan samagri mixtures) are treated as puja samagri though not named individually. Further, the applicant also pointed out that there is no condition mentioned against Entry No. 167 of the Notification No.10/2025-Central Tax (Rate) dated.17.09.2025, resulting in all the goods supplied are exempt, irrespective of whether they are branded or not. In addition to the above, the applicant also argued that for goods whose essential character is determined by ritual/puja use, courts and AARs have considered end-use coupled with market identity (e.g., diya wicks, panchamrit); that the Applicant’s product is intrinsically used in rituals for abhishek and

sanctification, making it quintessential puja samagri akin to panchamrit and Chandan tika.

6.8 We have gone through the minutes of the 15th GST Council Meeting mentioned in the CBIC's message. The said meeting, held on 3rd June 2017, had an elaborate discussion on the puja samagri and its treatment to tax under GST regime. The relevant portion of the minutes of the said meeting is reproduced below for reference:

Puja samagri:

9.3.1. *The Secretary recalled that in the last Council meeting, it was decided to define Puja samagri and then to exempt it. The Joint Secretary (TRU-I), CBEC stated that as per the list provided by the State of Uttar Pradesh, puja samagri included the following items: (i) incense sticks commonly known as agarbatti, dhupkathi or dhupbatti (GST rate at 12%); (ii) Sambhrani or lobhana (proposed GST rate at 12%); (iii) Rudraksha, rudraksha mala, tulsi kanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (iv) Sacred thread (commonly known as / yagnopavit); (v) Wooden khadau; (vi) Panchamrit, (vii) Vibhuti sold by religious institutions, (viii) Unbranded honey (proposed GST Nil) (ix) Wick for diya (x) Misri, batasha, bura (proposed GST rate 18%). He further stated that goods like incense sticks commonly known as agarbattis, dhupkathi or dhupbatti, sambhrani or lobhana were manufactured items and exempting them from GST would put domestic manufacturers of such goods at a disadvantage vis-a-vis imports and the agreed GST rate was 12%. He further stated that except the listed goods, namely, (i) incense sticks commonly known as agarbattis, dhupkathi or dhupbatti (to be taxed at GST rate of 12%); (ii) Sambhrani or lobhan (proposed GST rate 12%), (iii) Mishri, batasha, bura (proposed GST rate 18%), all other goods, namely, (i) Rudraksha, rudraksha mala, tulsi kanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit; (v) Vibhuti sold by religious institutions; (vi) Unbranded honey (GST rate already Nil); and (vii) Wick for diya could be kept at Nil GST, as part of Puja samagri. He added that in addition, lobhan, mishri and batasha could be kept at 5% (the same rate as for natural resin/sugar).*

9.3.2. *Starting discussion on this item, the Hon'ble Deputy Chief Minister of Gujarat suggested that agarbatti should also be kept under exempt category as it was a puja samagri and it was made at home after getting the agarbatti powder. The Hon'ble Minsters from West Bengal and Maharashtra supported this proposal. The Hon'ble Minister from Bihar observed that agarbatti was not prescribed in Vedas as puja samagri and only dhoop was used for puja. The Joint Secretary (TRU- I), CBEC, stated that agarbatti had substantial embedded Central Excise duty and also attracted VAT at the rate of 5%, and*

exempting them under GST would put the sector at a disadvantage vis- a-vis imported goods. The Hon'ble Minister from West Bengal suggested that the rate of tax on agarbatti should be 5%. The Secretary stated that tax on agarbatti was decided separately as it was not a puja item and despite the combined incidence of tax on agarbatti being about 14%, a 12% rate was suggested.

9.3.3. The Hon'ble Minister from Uttar Pradesh suggested that tax on lobhan, mishri and batasha should be kept at Nil rate. The Joint Secretary (TRU-), CBEC, stated that mishri and batasha were kept at 5% as they were also in the nature of sugar items, and sugar was at 5%. After further discussion, the Council agreed to keep the puja samagri, namely (i) Rudraksha, rudraksha mala, tulsi kanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit; (v) Vibhuti sold by religious institutions, (vi) Unbranded honey (already under Nil rate); and (vii) Wick for diya (viii) Roli, (ix) Kalava Raksha sutra), (x) Chandan tika at Nil rate and lobhan, mishri, batasha and bura at 5%.

6.9 The GST Council's decision culminated in issue of Notification No. 2/2017-Central Tax (Rate) dated 28.06.2017 which was later superseded by Notification No.10/2025-Central Tax (Rate) dated.17.09.2025, the relevant part of the same is reproduced in para 6.4 above.

6.10 From the minutes, it is seen that the GST Council had an elaborate discussion to arrive at the items to be included in the list of puja samagri. The word, 'namely' is used in the Notification to specify goods / items that are exempt under GST. The expression 'namely' is defined in Webster's Encyclopaedic Unabridged Dictionary of English Language as "that is to say', explicitly, specifically, to wit". Oxford English Dictionary defines it as "particularly, especially, above all" and Black's Law Dictionary as "by name or particular mention" and "what is to be included by name". Thus, the usage of the word 'namely' in the Notification confines goods / items to be included in the 'Puja Samagri to the ten goods / items listed therein, i.e., it is an exhaustive list.

6.11 It can be noticed that *agarbattis, dhupkathi or dhupbatti, sambhrani or lobhan*, which are predominantly used for religious pooja purposes, do not form part of the items listed as Puja Samagri in Notification No. 10/2025-Central Tax (Rate). They attract GST at respective rate according to the tariff headings under which they occur. This clearly confirms the intention of the GST Council to maintain the number of puja items limited to that listed in the Notification. under the exemption list and allow tax on the other items based on their tariff heading.

6.12 The applicant has pointed out that the label of the commodity mentions that it is not meant for medicinal purpose and it should be used for *abhishekam* and other religious purpose. But the usages of Pooja Panneer / Rose water are not limited or exclusive to religious purposes. Many people use Rose water for refreshing their living spaces. Rose water is also used in festivals and gatherings where its fragrance helps set a calming and auspicious atmosphere. It can be used

as a natural linen or pillow spray as aroma for having a relaxing effect. It is even used in luxury spa rituals.

6.13 Therefore, under the facts and circumstances of the instant case presented before us by the applicant, it can be concluded that the product supplied by the applicant, i.e., rose water does not form part of the puja samagri as listed in Notification No. 10/2025-Central Tax (Rate) dated 17.09.2025 and thus is a taxable supply.

6.14 The applicant, vide email dated 7.5.2026, has submitted the copies of invoices under which inputs and raw materials are procured by them and a third party lab report indicating the composition of the rose water manufactured by them. From the lab report No. CML/26-27 /T006787 dated 20-04-2026 issued by M/s. Chennai Mettlex Lab Private Limited, Chennai, it is seen that the Volatile oil content (ODB) is Below Detection Limit (BDL) and Moisture is 93.32%. Further, from the invoices issued by the suppliers of the raw material used by the applicant, it is seen that they are procuring Synthetic Perfumery Compound classified under HSN Code 3302.

6.15 In GST regime, tax is levied on supply of goods or services or both as per Section 9(1) of the Central Goods and Services Tax ACT, 2017 (CGST Act, 2017). Section 9(1) of the CGST Act, 2017 is reproduced below for reference:

(1) Subject to the provisions of sub-section (2), there shall be levied a tax called the central goods and services tax on all intra State supplies of goods or services or both, except on the supply of alcoholic liquor for human consumption, on the value determined under section 15 and at such rates, not exceeding twenty per cent., as may be notified by the Government on the recommendations of the Council and collected in such manner as may be prescribed and shall be paid by the taxable person.

6.16 The Government had issued a Notification No. 1/2017 – Central Tax (Rate) dated 28.06.2017 under Section 9(1) of the CGST Act, 2017, made effective from 1st of July 2017, notifying the rate of GST applicable to the goods listed in schedules to the said Notification.

6.17 It is relevant to mention here that, to classify a product, we need to rely on explanation to the Notification No. 1/2017 – Central Tax (Rate) dated 28.06.2017 issued under Section 9(1) of the CGST Act, 2017 wherein the Government has made Schedule I of Customs Tariff Act, 1975 applicable to GST.

6.18 The relevant part of the explanation to the Notification No. 1/2017 – Central Tax (Rate) dated 28.06.2017 is reproduced below for reference:

Explanation. – For the purposes of this notification, -

(a) the expressions, -

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*

6.19 Chapter 33 of the First Schedule to the Customs Tariff Act, 1975 covers *Essential oils and resinoids, perfumery, cosmetic or toilet preparations*. Heading 3303 of Chapter 33 reads as follows:

25.22 - PERFUMES AND TOILET WATERS.

3303 00 - *Perfumes and toilet waters:*

3303 00 20 — *Rose water*

Note 3 to Chapter 33 says:

3.- Headings 33.03 to 33.07 apply, inter alia, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.

6.20 Further, sub-heading explanatory notes for sub-heading 33.03 reads:

33.03 - Perfumes and toilet waters.

This heading covers perfumes in liquid, cream or solid form (including sticks), and toilet waters, designed to give fragrance primarily to the human body.

Perfumes and scents generally consist of essential oils, floral concretes, absolutes or mixtures of synthetic odoriferous substances, dissolved in highly concentrated alcohol. They are usually compounded with slightly perfumed adjuvants and a fixative or stabiliser.

Toilet waters, e.g., lavender water, eau de Cologne (not to be confused with the aqueous distillates and solutions of essential oils of heading 33.01) contain smaller proportions of essential oils, etc., generally in less concentrated alcohol than the perfumes described above.

6.21 From Note 3 to Chapter 33 and Explanatory Note to Sub-heading 33.03, it is seen that the product "rose water", to be able to classify under this chapter should be *suitable for use as fragrance primarily to the human body*. Also, the perfumes and toilet waters of heading 330300 are essential oils mixed in alcohol of various strengths. Whereas, as per the applicant's submission, their product is manufactured by adding synthetic rose perfume (Geraniol) to deionised / RO water, with no added alcohol or cosmetic actives. Therefore, the product manufactured by the applicant, i.e., "Pooja Panneer" (Rose water) cannot be classified under the heading 3303 0020.

6.22 The applicant has submitted that they are presently classifying the product under heading 3301 9060 as “Aqueous distillates of essential oils, not elsewhere specified or included”. As per Explanatory Note (D),

(D) Aqueous distillates and aqueous solutions of essential oils.

Aqueous distillates are obtained as the aqueous portions of the distillates resulting when essential oils are extracted from plants by steam distillation.

6.23 As the product under consideration, i.e., “Pooja Panneer” (Rose water) is obtained by mixing rose perfume in water, it cannot be termed as an aqueous distillate. The product is more precisely classifiable as 3301 9079 as

- *Aqueous solutions of essential oils:*
3301 90 79 — *Other*

6.24 Now that the Heading / HSN code of the product supplied by the applicant is arrived at, next step would be to arrive at the rate of tax on “Pooja Panneer” (Rose water) supplied by the applicant.

6.25 Notification 01/2017 – Central Tax (Rate) dated 28.06.2017, notified rate of Central Taxes on the goods in various Schedules. Schedule – III to the said Notification lists the goods taxed at the Central Tax rate of 9%, wherein Sl. No. 56 mentions aqueous distillates and aqueous solutions of essential oils. The relevant part of the table in Schedule – III of Notification 01/2017 – Central Tax (Rate) dated 28.06.2017 is reproduced below:

Schedule III – 9%

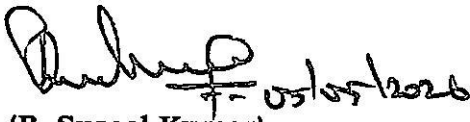
Sl. No.	Chapter / Heading / Subheading / Tariff item	Description of Goods
(1)	(2)	(3)
56	3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils; such as essential oils of citrus fruit, essential oils other than those of citrus fruit such as Eucalyptus oil, etc., Flavouring essences all types (including those for liquors), Attars of all kinds in fixed oil bases

6.26 It is seen that the said Notification No. 01/2017 – Central Tax (Rate) dated 28.06.2017 was superseded by Notification No. 09/2025 – Central Tax (Rate) dated 17.09.2025 but the rate of tax on aqueous distillates and aqueous solutions of essential oils remained unchanged even as per the new Notification (Sl. No. 58 of Schedule II). Therefore, it can be concluded that the product is classifiable under tariff heading 3301 9079 and attracts GST at the rate of 18% (CGST 9% and SGST 9%).

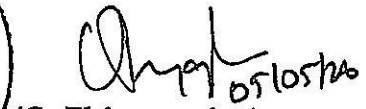
7. Based on the above discussion, we rule as under:

RULING

Query	Decision
What is the appropriate tariff classification under GST HSN of 'Pooja Panneer' (Rose water) supplied exclusively for puja/ritual use, marketed as "Pooja Rose Water / Panneer", in small retail packs?	The appropriate tariff classification of Rose water supplied by the applicant exclusively for puja/ritual use, marketed as "Pooja Rose Water / Panneer", in small retail packs is 3301 9079


(B. Suseel Kumar)
Member (SGST)




(C. Thiyagarajan)
Member (CGST)

To

M/s. T.S.R. & Co.
(33AGYPB5328G1ZC)
54A/499, Sri Nageswaran Thiurmanjana Veedhi,
Kumbakonam, Thanjavur District,
Tamil Nadu - 612 001. (By SPEED POST)

Copy submitted to:

1. The Principal Chief Commissioner of GST and Central Excise,
26/1, Uthathamar Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.
2. The Commissioner of Commercial Taxes,
2nd Floor, Ezhilagam, Chepauk, Chennai 600 005.
3. The Commissioner of GST and Central Excise,
Tiruchirappalli Commissionerate,
1st Floor, 'B' Wing, No.1 , Williams Road,
Contonment, Tiruchirappalli - 620 001.

Copy to:

1. The Assistant Commissioner (ST),
Kumbakonam (Town) Assessment Circle,
No.16, Deerka Sumangali Thirumana Mandabam,
Palakkarai, Kumbakonam,
Thanjavur District - 612 001.
2. Stock File - A1