



BEFORE THE AUTHORITY FOR ADVANCE RULING - ANDHRA PRADESH

Goods and Service Tax

D. No. 5-56, Block-B, R.K. Spring Valley Apartments, Eedupugallu, Vijayawada-521151

Present

1. Sri. D. Ramesh, Commissioner of State Tax (Member)
2. Sri. A. Syam Sundar, Additional Commissioner of Central Tax (Member)

AAR No.24/AP/GST/2021 dated:20.07.2021

1	Name and address of the applicant	M/s. AR Raju Beverages Private Limited, 40-1-20, ARTOS, Draksharamam Road, Ramachandrapuram, East Godavari-533255, Andhra Pradesh.
2	GSTIN	37AATCA8616L1ZX
3	Date of filing of Form GST ARA-01	27.01.2021
4	Personal Hearing	06.07.2021
5	Represented by	Sri KVJLN Sastry, Advocate
6	Jurisdictional Authority - Centre	Superintendent of Central CGST Ramachandrapuram Range, Kakinada Division.
7	Clause(s) of section 97(2) of CGST/SGST Act, 2017 under which the question(s) raised	(a) classification of any goods or services or both;

ORDER

(Under sub-section (4) of Section 98 of Central Goods and Services Tax Act, 2017 and sub-section (4) of Section 98 of Andhra Pradesh Goods and Services Tax Act, 2017)

1. At the outset we would like to make it clear that the provisions of CGST Act, 2017 and SGST Act, 2017 are in pari materia and have the same provisions in like matter and differ from each other only on a few specific provisions. Therefore, unless a mention is particularly made to such dissimilar provisions, a reference to the CGST Act would also mean reference to the corresponding similar provisions in the APGST Act.
2. The present application has been filed u/s 97 of the Central Goods & Services Tax Act, 2017 and AP Goods & Services Tax Act, 2017 (hereinafter referred to CGST Act and APGST Act respectively) by M/s. AR Raju Beverages Private Limited(hereinafter referred to as applicant), registered under the AP Goods & Services Tax Act, 2017.

3. Brief Facts of the case:

The applicant, M/s. AR Raju Beverages Private Limited (GSTIN 37AATCA8616L1ZX) is engaged in the manufacturing of fruit juice based beverages and marketing the same in the name and style of 'ARTOS' orange and clear lemon.

The applicant had filed an application in form GST ARA-01 dated 27.01.2021 by paying required amount of fee for seeking Advance Ruling on the following issues, as mentioned below.

4. Questions raised before the authority:

The applicant seeks advance ruling on the following:

- Whether the beverages or drinks sold in the name and style of ARTOS orange or ARTOS Clear Lemon fall under fruit pulp or fruit juice based drink or not (2202 9920), which is liable to be taxed at 6% CGST and 6% SGST?
- If not, under what classification the above goods fall and what is the applicable rate of tax to be charged on the outward supplies?

5. Record of Personal Hearing:

The authorised representative of the applicant, Sri KVJLN Sastry, appeared for Personal Hearing on 06.07.2021 and had reiterated the submissions already made in the application.

6. Discussion and Findings:

We have gone through the submission made by the applicant regarding the classification of the goods in question and the applicable rate of tax. But, before going into the merits of the case, we consider the plea made by the applicant before this authority in his letter dated: 20.07.2021 requesting for withdrawal of the Advance Ruling. The request of the applicant is considered favourably and this authority passed the following order with a direction that fees already paid shall not be refunded and the same stands as forfeited.


ORDER

Since the applicant withdrew the application, we find no reason to go into the merits of the case and it is dismissed as withdrawn and therefore no Ruling is given.

Sd/- D. Ramesh
Member

Sd/-A. Syam Sundar
Member

//t.c.f.b.o//


Deputy Commissioner (ST)

DEPUTY COMMISSIONER (ST)
O/o. Chief Commissioner of State Tax,
Government of A.P., Vijayawada

To

- M/s. AR Raju Beverages Private Limited, 40-1-20, ARTOS, Draksharamam Road, Ramachandrapuram, East Godavari 533255, Andhra Pradesh **(By Registered Post)**

Copy to

- The Assistant Commissioner of State Tax, Ramachandrapuram Circle, Kakinada Division. **(By Registered Post)**
- The Superintendent, Central Tax, CGST Ramachandrapuram Range, Kakinada Division. **(By Registered Post)**

Copy submitted to

- The Chief Commissioner (State Tax), O/o Chief Commissioner of State Tax, Eedupugallu Vijayawada, (A.P)
- The Principal Chief Commissioner (Central Tax), O/o Principal Chief Commissioner of Central Tax & Customs, Visakhapatnam Zone, GST Bhavan, Port area, Visakhapatnam-530035. A.P. **(By Registered Post)**

Note: Under Section 100 of the APGST Act 2017, an appeal against this ruling lies before the Appellate Authority for Advance Ruling constituted under Section 99 of APGST Act, 2017, with in a period of 30 days from the date of service of this order.