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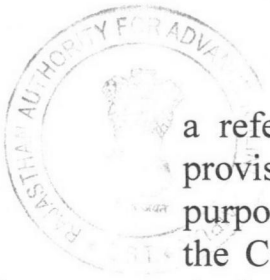
 सत्यमेव जयते	RAJASTHAN AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX KAR BHAWAN, AMBEDKAR CIRCLE, NEAR RAJASTHAN HIGH COURT JAIPUR – 302005 (RAJASTHAN)	
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ADVANCE RULING No. RAJ/AAR/2022-23/--11--

Umesh Kumar Garg Joint Commissioner	:	Member (Central Tax)
M. S. Kavia Additional Commissioner	:	Member (State Tax)
Name and address of the applicant	:	M/s Samarpan Processing Private ltd, Patta No. 1510,behind sidharth nagar jawad, Kankroli, prathappura Bhilwara Bye Pass, Nogavan, Rajsamand, Rajasthan 313342
GSTIN of the applicant	:	08ABICS6985Q1Z3
Clause(s) of Section 97(2) of CGST/SGST Act, 2017, under which the question(s) raised	:	(a) Classification of goods and /or services or both (b) applicability of a notification issued under the provisions of this Act; (c) determination of the liability to pay tax on any goods or services or both;
Date of Personal Hearing	:	Not applicable
Present for the applicant	:	Not applicable
Date of Ruling	:	14.09.2022

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

- At the outset, we would like to make it clear that the provisions of both the CGST Act and the SGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions,



a reference to the CGST Act would also mean a reference to the same provision under the RGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, a reference to such a similar provision under the CGST Act / RGST Act would be mentioned as being under the "GST Act".

- The issue raised by M/s Samarpan Processing Private Ltd, Patta No. 1510, behind sidharth nagar jawad, Kankroli, prathappura Bhilwara Bye Pass, Nogavan, Rajsamand, Rajasthan 313342, - (hereinafter the applicant) is fit to pronounce advance ruling as it falls under the ambit of the Section 97(2) (a) given as under: -
 - (a) Classification of goods and /or services or both
 - (b) applicability of a notification issued under the provisions of this Act;
 - (c) determination of the liability to pay tax on any goods or services or both;

Further, the applicant being a registered person (GSTIN is 08ABICS6985Q1Z3) as per the declaration given by him in Form ARA-01) the issue raised by the applicant is neither pending for proceedings nor proceedings were passed by any authority. Based on the above observations, the applicant is admitted to pronounce advance ruling.

A. SUBMISSION AND INTERPRETATION OF THE APPLICANT:

M/s Samarpan Processing Private Ltd (i.e. applicants) is registered under GST law vide GST No. 08ABICS6985Q1Z3. The applicant is intending to manufacture and supply 'Tobacco pre- mixed with lime' in bulk and loose quantity without bearing any brand name having principal content tobacco which is to be mixed with lime along with little aroma and menthol. The applicant submitted the process of manufacturing of such Tobacco pre- mixed with lime.

Applicant interpreted that tobacco and un manufactured tobacco substitutes are classified under Chapter 24 of CGST Tariff wherein inter alia unmanufactured tobacco is classified under heading 2401 chargeable to 28% GST with the following 2 categories- 1. Unmanufactured tobacco (without lime tube), 2. Unmanufactured tobacco (with lime tube).

Applicant interpreted that their product Tobacco pre- mixed with lime is to be categorized under Unmanufactured tobacco (without lime tube) as they will sell tobacco with premix with lime in bulk and same will not be sold along with lime tube.

Applicant further submitted that their product is same as unmanufactured tobacco with minute difference of pre mixed lime thus it does not fall under any of specified categories in the schedule of levy of GST and Compensation Cess. The

applicant further relied upon the verdict of Authority of Advance ruling , Jaipur, Rajasthan in the case of M/s Gyankeer Products P. Ltd wherein it was held that their product Keer Kokil is unmanufactured tobacco.

B. QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT:

1. Classification and applicable rate of GST and/ or Compensation cess on Tobacco premix with lime?


C. WITHDRAWAL OF APPLICATION


The Applicant vide their letter dated 16.08.2022 has requested to withdraw the Advance Ruling Application filed before the authority.

D. FINDINGS, ANALYSIS & CONCLUSION:

The Applicant vide their letter dated 16.08.2022 has requested to withdraw the Advance Ruling Application filed before the authority.

Since the applicant has requested for withdrawal of the application therefore, their request to withdraw the application is considered. Hence, no ruling is given.


14.9.2022
Umesh Kumar Garg
Member
(Central Tax)


14/9/2022
M. S. Kavia
Member
(State Tax)

SPEED POST

M/s Samarpan Processing Private Ltd, Patta No. 1510, behind sidharth nagar jawad, Kankroli, prathappura Bhilwara Bye Pass, Nogavan, Rajsamand, Rajasthan 313342

F. No. AAR/KMS/2022-23/179

Dated: 23/09/2022

Copy to: -

1. The Chief Commissioner, CGST and Central Excise, Jaipur Zone, NCRB, Statue Circle, Jaipur-302005 (Raj.).
2. The Chief Commissioner, State Tax, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme, Jaipur-302005 (Raj.).
3. The Commissioner, Central Tax, CGST & Central Excise Commissionerate, Udaipur, (Raj.).