

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



**ADVANCE RULING NO. GUJ/GAAR/R/2025/60**  
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2025/AR/19)

**Date: 4 / 12/2025**

Name and address of the applicant	:	M/s Jivraj Tea International Pvt. Ltd. H No. 5/258,259, Roowala Tekra, Baranpuri Bhagal, Surat, Gujarat-395003
GSTIN of the applicant	:	24AAECJ7960P1ZX
Jurisdiction Office	:	Office of the Assistant Commissioner of State Tax, Unit-59, Range-15, Division-7, Surat.
Date of application	:	21.05.2025
Clause(s) of Section 97(2) of CGST/GGST Act, 2017, under which the question(s) raised.	:	(e)
Date of Personal Hearing	:	16.10.2025
Present for the applicant	:	Shri Devam Sheth, Advocate

**Brief facts:**

M/s Jivraj Tea International Pvt. Ltd. H No. 5/258,259, Roowala Tekra, Baranpuri Bhagal, Surat, Gujarat-395003 [for short – ‘applicant’] is registered under GST and their GSTIN is 24AECJ7960P1ZX.

2. The applicant is a manufacturer and supplier of all kinds of tea and premix tea. The applicant has submitted the details of their products as well as their future plan is as under: -

**(i) Jivvij Samaara Black Tea Leaf 5 kg Pouch**

This product contains 5 kg Black Tea and is marketed as ‘Premium Black Tea’ and sold for a single price. The packaging of the Black Tea is 2 packages per carton. The tea is being sold by them under HSN code – 09024010 @ 5% GST. They are planning to provide sachet/s of premix tea with Jivvij Samaara Black Tea Leaf 5 kg Pouch as an introductory offer to analyse the demand of premix tea. They believe that the principal product in the above pack is Premium Black Tea.



**(ii) Jivvij Samaara Masala Instant Premix Tea**

The Premix tea includes Dairy Whitener, Sugar, Tea Extract, Masala (Clove, Cardamom, Ginger, Black Pepper, Cinnamon & Nutmeg) and is being sold by them under HSN Code-21012010 @ 18 % GST.

**(iii) Samaara Premium Ctc Leaf Black Tea 250 gms Jar, 500 gms Jar & 1 kg Jar**

This product is marketed as 'Premium Black Tea' and sold for a single price. The packaging of Premium Ctc Leaf Black Tea 250 gms Jar is 48 packages per carton, Premium Ctc Leaf Black Tea 500 gms Jar is 24 packages per carton and Premium Ctc Leaf Black Tea 1 kg Jar is 12 packages per carton. The tea is being sold by them under HSN code – 09023020 @ 5% GST. They are planning to provide a box of premix tea with Samaara Premium Ctc Leaf Black Tea 250 gms Jar as an introductory offer to analyse the demand of premix tea. They believe that the principal product in the above pack is Black Tea.

**(iv) Premium Lemon, Jasmine and Mint Green Tea**

This product contains 25 Green Tea Bags. The Premium Lemon Green Tea includes Green Tea, Lemon Flavour contains added natural flavour and is being sold by them under HSN code – 09024040 @ 5% GST. The product is marketed as 'Premium Lemon, Jasmine and Mint Green Tea' and sold for a single price. They are planning to provide a box of premix tea with Premium Lemon, Jasmine and Mint Green Tea as an introductory offer to analyse the demand of premix tea. They believe that the principal product in the above pack is Green Tea.

**(v) Herbal Tea (Chai Vedic)**

This product contains 20 bags of green tea. It is being sold by them under HSN code – 09024040 @ 5% GST. The product is marketed as 'Herbal Tea (Chai Vedic)' and sold for a single price. They are planning to provide a box of premix tea with Herbal Tea (Chai Vedic) as an introductory offer to analyse the demand of premix tea. They believe that the principal product in the above pack is Green Tea. The packaging of Herbal Tea (Chai Vedic) is 24 packages per carton.

**(vi) Pyramid Tea Bags**

This product contains 40 bags of Green tea. It is being sold by them under HSN code – 09024040 @ 5% GST. The product is marketed as 'Pyramid Tea Bags' and sold



for a single price. It is being sold by them under HSN code – 09024040 @ 5% GST. They are planning to provide a box of premix tea with Pyramid Tea Bags as an introductory offer to analyse the demand of premix tea. They believe that the principal product in the above pack is Green Tea. The packaging of Pyramid Tea Bags is 12 packages per carton.

**(vii) Flavoured Black Tea (Saffron Tea & Rose Tea)**

This product contains 250 gms of Flavoured Black Tea and its packaging is 48 packages per carton. The product is marketed as ‘Flavoured Black Tea’ and sold for a single price. They are planning to provide a box of premix tea with Flavoured Black Tea as an introductory offer to analyse the demand of premix tea. It is being sold by them under HSN code – 09023020 @ 5% GST.

3. The applicant has sought an advance ruling on the following question: -

(a) *Whether the supply of Jivvij Samaara Masala Instant Premix Tea sachets with Jivvij Samaara Black Tea Leaf 5 kg Pouch being the principal supply will be considered as the “Composite Supply” or “Mixed Supply”? What will be the rate of tax for the above?*

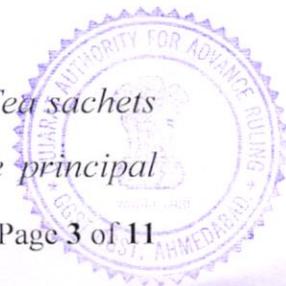
(b) *Whether the supply of Jivvij Samaara Masala Instant Premix Tea sachets with Samaara Premium Ctc Leaf Black Tea 250 gms Jar, 500 gms Jar & 900 gms Jar being the principal supply will be considered as the “Composite Supply” or “Mixed Supply”? What will be the rate of tax for the above?*

(c) *Whether the supply of Jivvij Samaara Masala Instant Premix Tea sachets with Premium Lemon, Jasmine and Mint Green Tea being the principal supply will be considered as the “Composite Supply” or “Mixed Supply”? What will be the rate of tax for the above?*

(d) *Whether the supply of Jivvij Samaara Masala Instant Premix Tea sachets with Herbal Tea (Chai Vedic) being the principal supply will be considered as the “Composite Supply” or “Mixed Supply”? What will be the rate of tax for the above?*

(e) *Whether the supply of Jivvij Samaara Masala Instant Premix Tea sachets with Pyramid Tea Bags being the principal supply will be considered as the “Composite Supply” or “Mixed Supply”? What will be the rate of tax for the above?*

(f) *Whether the supply of Jivvij Samaara Masala Instant Premix Tea sachets with Flavoured Black Tea (Saffron Tea & Rose Tea) being the principal*



*supply will be considered as the "Composite Supply" or "Mixed Supply"?*

*What will be the rate of tax for the above?*

*(g) If future, if we supply Jivvij Samaara Masala Instant Premix Tea sachets with any other product having rate of tax at 5% being the principal supply, will be considered as the "Composite Supply" or "Mixed Supply"? What will be the rate of tax for the above?*

*(h) What will be IISN code to be used by us in above case?*

4. The applicant's interpretation of law is as under: -

(i) The provisions relating to principal supply, composite Supply and mixed supply is as under: -

(a) "principal supply" means the supply of goods or services which constitutes the predominant element of a composite supply and to which any other supply forming part of that composite supply is ancillary;

(b) "composite supply" means a supply made by a taxable person to a recipient consisting of two or more taxable supplies of goods or services or both, or any combination thereof, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply;  
*Illustration. - Where goods are packed and transported with insurance, the supply of goods, packing materials, transport and insurance is a composite supply and supply of goods is a principal supply;*

(c) "mixed supply" means two or more individual supplies of goods or services, or any combination thereof, made in conjunction with each other by a taxable person for a single price where such supply does not constitute a composite supply.

*Illustration. - A supply of a package consisting of canned foods, sweets, chocolates, cakes, dry fruits, aerated drinks and fruit juices when supplied for a single price is a mixed supply. Each of these items can be supplied separately and is not dependent on any other. It shall not be a mixed supply if these items are supplied separately;*

(ii) The tax liability on a composite supply or a mixed supply shall be determined in the following manner: -

(a) a composite supply consisting of two or more taxable supplies, one of which is a principal supply, shall be treated as a supply of such principal supply; and

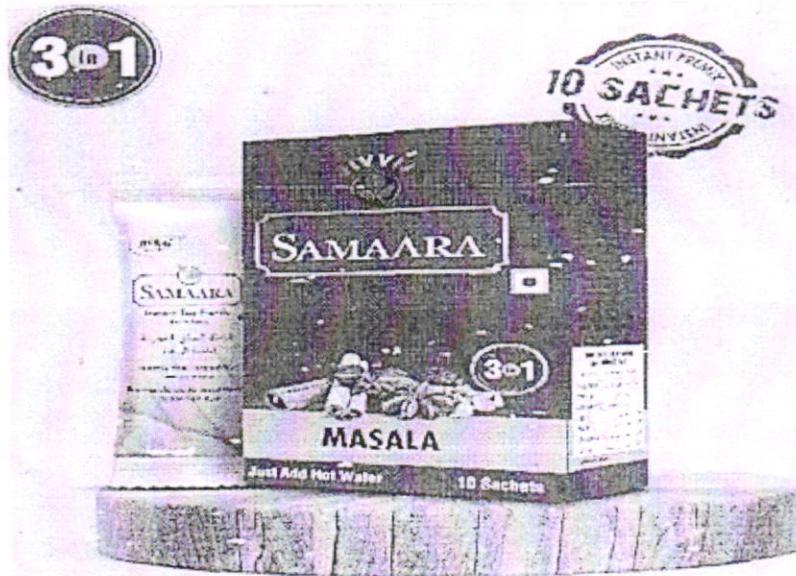
(b) a mixed supply consisting of two or more taxable supplies, shall be treated as a supply of that particular supply which attracts the highest rate of tax.



5. Personal hearing was granted on 16.10.2025 wherein Shri Devam Sheth, Advocate, appeared on behalf of the applicant and reiterated the facts & grounds as stated in the application. On a query as to how many packets/Qty of Premix tea sachets would be supplied with each type of tea, the applicant vide their letter dtd. 19.11.2025 has submitted the details as under: -

- (a) Jivvij Samaara Black Tea Leaf 5Kg Pouch- A box of 10 Sachets of premix tea per carton.
- (b) Samaara Premium Ctc Leaf Black Tea 225G Jar, 450G Jar & 900G Jar- A box of 10 Sachets of premix tea per carton.
- (c) Premium Lemon, Jasmine and Mint Green Tea - 2 Sachets of premix tea out of box of 10 Sachets.
- (d) Herbal Tea (Chai Vedic)- 2 Sachets of premix tea out of box of 10 Sachets.
- (e) Pyramid Tea Bags- 2 Sachets of premix tea out of box of 10 Sachets.
- (f) Flavoured Black Tea (Saffron Tea & Rose Tea)- A box of 10 Sachets of premix tea per carton.

The image of how the sachets of premix tea are supplied is as below: -



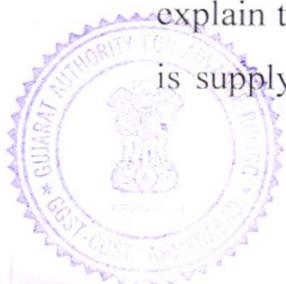
### **Discussion and findings**

6. At the outset, we would like to state that the provisions of both the CGST Act and the GGST 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 provisions under the GGST Act.

7. We have considered the submissions made by the applicant in their application for advance ruling as well as the submissions made both oral and written during the course of personal hearing. We have also considered the issue involved, the relevant facts & the applicant's submission/interpretation of law in respect of question on which the advance ruling is sought.

8. We find that the applicant is planning to provide some sachets of premix tea with other tea i.e. Jivvij Samaara Black Tea Leaf, Samaara Premium Ctc Leaf Black Tea, Premium Lemon, Jasmine and Mint Green Tea, Herbal Tea (Chai Vedic), Pyramid Tea Bags and Flavoured Black Tea (Saffron Tea & Rose Tea), as an introductory offer to analyse the demand of premix tea in the market. The applicant wants to know whether such a supply is to be considered as a “*Composite Supply*” or “*Mixed Supply*”.

9. Since, the definitions of Principal Supply, composite supply and mixed supply under Section 2 of the CGST Act, 2017 has already been reproduced earlier, we are not reproducing the same again here. As per the definition of composite supply under Section 2(30) of the CGST Act, a supply is said to be a composite supply if two or more taxable supplies of goods or services or their combination thereof, are naturally bundled and supplied in conjunction with each other in the ordinary course of business. Further, one of the services in a composite supply is a principal supply. As per Section 2(90) of the CGST Act, the supply of goods or services which constitutes the predominant element of a composite supply is the principal supply, the other supplies of the composite supply being ancillary. Thus, if we assume that the supply proposed to be made by the applicant is a composite supply, then the Black tea, Green Tea, Herbal tea, Flavoured Black tea and the pyramid tea bags would constitute the principal supply as it constitutes the predominant element of a composite supply and the Premix tea which is supplied along with the teas mentioned supra, is ancillary supply. However, we find that apart from the above, there is another leg of the definition, which is important. In a composite supply, the two or more taxable goods or supplies should be naturally bundled and supplied in conjunction with each other in the ordinary course of trade. An illustration has also been provided below the definition of composite supply to explain the meaning of naturally bundled. The example provided in the illustration is supply of goods along with transportation and insurance. When the goods are



packed and transported with insurance, the supply of goods, packing materials, transport and insurance is a composite supply, the supply of goods being the principal supply. The rule, therefore, is, if various elements of a bundled service are naturally bundled in the ordinary course of business, it shall be treated as provision of a single service which gives such bundle its essential character.

10. The CBIC in its Flyer No. 4, dated 5-8-2019 has listed some indicators to ascertain whether the bundled services are naturally bundled in the ordinary course of business, as under: -

- *The perception of the consumer or the service receiver. If large number of service receivers of such bundle of services reasonably expect such services to be provided as a package, then such a package could be treated as naturally bundled in the ordinary course of business.*
- *Majority of service providers in a particular area of business provide similar bundle of services. For example, bundle of catering on board and transport by air is a bundle offered by a majority of airlines.*
- *The nature of the various services in a bundle of services will also help in determining whether the services are bundled in the ordinary course of business. If the nature of services is such that one of the services is the main service and the other services combined with such service are in the nature of incidental or ancillary services which help in better enjoyment of a main service. For example, service of stay in a hotel is often combined with a service or laundering of 3-4 items of clothing free of cost per day. Such service is an ancillary service to the provision of hotel accommodation and the resultant package would be treated as services naturally bundled in the ordinary course of business.*
- *Other illustrative indicators, not determinative but indicative of bundling of services in ordinary course of business are -*
  - *There is a single price or the customer pays the same amount, no matter how much of the package they actually receive or use.*
  - *The elements are normally advertised as a package.*

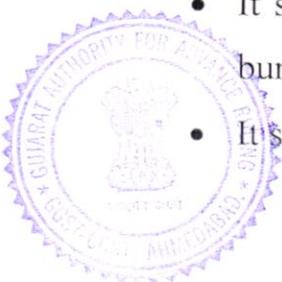


- *The different elements are not available separately.*
- *The different elements are integral to one overall supply - if one or more is removed, the nature of the supply would be affected.*

We find that none of the indicators mentioned above apply to the supply intended to be made by the applicant. The bundling of premix tea with other tea is not the perception of the customer as the customer does not expect any such bunching when he buys tea. Majority of businesses which are similar to the applicant's do not provide such bundling as a matter of course. The premix tea is not an ancillary commodity which is required to be supplied with the other tea and without which the other tea cannot be enjoyed. The premix tea and the other tea is not normally advertised as a package because as per the applicant's submission they usually sell the premix tea separately. It is only for testing the market that they have decided to bunch it with the other tea. Further, the premix is not integral to the overall supply such that if it is removed the nature of the supply is affected. Therefore, we are of the view that the supply of Instant Premix tea with other tea will not constitute a composite supply.

11. This brings us to the next question as to whether, such supply would fall under mixed supply. As per Section 2 (74) of the CGST Act, 2017, a mixed supply means two or more individual supplies of goods or service or any combination thereof, made in conjunction with each other for a single price where such supply does not constitute a composite supply. From the definition, we find that only those bundled supplies which do not constitute a composite supply, can fall under mixed supply. We have already discussed in the preceding paras as to why the supply in question is not a composite supply. We find that the illustration provided below the definition of mixed supply gives an example of a supply of a package consisting of canned foods, sweets, chocolates, cakes, dry fruits, aerated drinks and fruit juices, which when supplied for a single price as a mixed supply. The illustration further mentions that each of these items can be supplied separately and is not dependent on each other. Thus, for a bundled supply to be a mixed supply, the following elements are required: -

- It should not be a composite supply (in other words they are not naturally bundled)
- It should have a single price

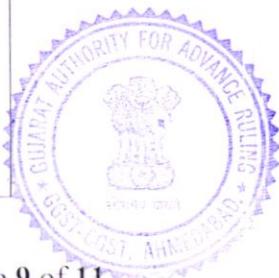


- Each of the items can be supplied separately and is not dependent on each other.
- The items should not be supplied separately.

12. As mentioned, the premix tea and the other tea are not naturally bundled and is therefore, not a composite supply. The supply is sold for a single price. The Instant Premix tea and other tea are sold separately in the market and thus are not dependent on each other. The Instant Premix tea is provided along with the other tea and is not supplied separately. Thus, all the ingredients of a mixed supply are present in the supply made by the applicant. Therefore, we hold that supply of Instant Premix tea sachets with other tea will fall under the ambit of mixed supply and taxed accordingly.

13. As per Section 8(b) of the CGST Act, 2017, a mixed supply comprising two or more supplies shall be treated as a supply of that particular supply which attracts the highest rate of tax. Thus, when the Instant Premix tea is bundled with various types of tea, the highest rate of the two tax rates, which each of them attract, will be the rate of tax at which the mixed supply is to be made. The rate of tax for each of the tea supplied by the applicant is as under: -

Type of tea	HSN	Rate of GST
Jivvij Samaara Black Tea Leaf 5 kg Pouch	09024010	5%
Samaara Premium Ctc Leaf Black Tea	09023020	5%
Premium Lemon, Jasmine and Mint Green Tea	09024040	5%
Herbal Tea (Chai Vedic)	09024040	5%
Pyramid Tea Bags	09024040	5%
Flavoured Black Tea (Saffron Tea & Rose Tea)	09023020	5%
Jivvij Samaara Masala Instant Premix Tea	21012010	5% (w.e.f. 22.09.2025) (from 1.07.2017 to 21.09.2025=18%)



From the above, it can be seen that the rate of GST for all the tea including Masala Instant Premix tea is 5%. Thus, the rate of GST for the mixed supply when Masala Instant Premix Tea is bundled with other tea would be 5%.

14. We find that the last question of the applicant is regarding the HSN code to be mentioned in such supplies. In a mix supply, the supply is to be treated of that particular supply which attracts the highest rate. Therefore, the HSN of that particular supply is to be mentioned during the course of a mixed supply. However, we find that in the instant case all the rates are equal. The GST Act is silent as to under which HSN would such supply fall, in case the GST rates of all the supplies in a mixed supply is the same. We feel that any of the HSNs of the supplies in the mixed supply can be mentioned while supplying the goods.

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

#### RULING

*Q. 1 Whether the supply of Jivvij Samaara Masala Instant Premix Tea sachets with Jivvij Samaara Black Tea Leaf 5 kg Pouch being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be the rate of tax for the above?*

*A.1 It will be considered as Mixed Supply and the rate of Tax would be 5%*

*Q.2 Whether the supply of Jivvij Samaara Masala Instant Premix Tea sachets with Samaara Premium Ctc Leaf Black Tea 250 gms Jar, 500 gms Jar & 900 gms Jar being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be the rate of tax for the above?*

*A.2 It will be considered as Mixed Supply and the rate of Tax would be 5%*

*Q.3 Whether the supply of Jivvij Samaara Masala Instant Premix Tea sachets with Premium Lemon, Jasmine and Mint Green Tea being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be the rate of tax for the above?*

*A.3 It will be considered as Mixed Supply and the rate of Tax would be 5%*

*Q.4 Whether the supply of Jivvij Samaara Masala Instant Premix Tea sachets with Herbal Tea (Chai Vedic) being the principal supply will be considered*



as the "Composite Supply" or "Mixed Supply"? What will be the rate of tax for the above?

A.4 It will be considered as Mixed Supply and the rate of Tax would be 5%

Q.5 Whether the supply of Jivvij Samaara Masala Instant Premix Tea sachets with Pyramid Tea Bags being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be the rate of tax for the above?

A.5 It will be considered as Mixed Supply and the rate of Tax would be 5%

Q.6 Whether the supply of Jivvij Samaara Masala Instant Premix Tea sachets with Flavoured Black Tea (Saffron Tea & Rose Tea) being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be the rate of tax for the above?

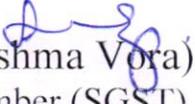
A.6 It will be considered as Mixed Supply and the rate of Tax would be 5%

Q.7 In future, if we supply Jivvij Samaara Masala Instant Premix Tea sachets with any other product having rate of tax at 5% being the principal supply, will be considered as the "Composite Supply" or "Mixed Supply"? What will be the rate of tax for the above?

A.7 It will be considered as Mixed Supply and the rate of Tax would be 5% presently. However, in future it would depend upon the tax rate for Jivvij Samaara Masala Instant Premix Tea sachets prevailing at that time.

Q.8 What will be HSN code to be used by us in above case?

A.8 Any of the HSNs of the supplies in the mixed supply can be mentioned while supplying the goods, till the time the tax rates of all the goods in the mixed supply are same. Otherwise, the HSN of the supplies which attract the highest rate is to be mentioned.

  
(Sushma Vora)  
Member (SGST)  
Place: Ahmedabad  
Date: 4.12.2025



  
(Vishal Malani)  
Member (CGST)