

GOA AUTHORITY FOR ADVANCE RULING

[Constituted under Section 96 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) read with Rule 103 of the Goa Goods and Services Tax Rules, 2017]

BEFORE THE BENCH OF

Shri. Vishant S. N. Gaunekar, Additional Commissioner of SGST, Goa.

Smt. Lakshmi Radhakrishnan, Joint Commissioner of CGST, Goa.

Advance Ruling No. GOA/GAAR/ 06 of 2025-26/ 4376.

Name of the Applicant	DUDHSAGAR BREWERIES & DISTILLERIES
Address	H. No. 625, Survey No. 89/2, Kirlapal, Codli, Dabal, South Goa 403706
GSTIN	30AANFD8071B1ZS
Date of Application	17.11.2025
Under Section 97(2) of the CGST/GGST Act, 2017 under which question raised	<ol style="list-style-type: none"> 1. Whether the manufacture and sale of the product NIRA or "NIRO" is liable to GST. 2. If liable, the appropriate HSN classification under the GST Tariff and the applicable rate of GST. 3. If exempt, the relevant exemption notification or classification under which such exemption is available.
Dates of Hearing	18/12/2025
Persons Present for Hearing	Shri Gopalkrishna G. Gaunker, Managing Partner of applicant taxpayer.

PROCEEDINGS

(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Goa Goods and Services Tax Act, 2017)

The present application has been filed under Section 97 of the Central Goods and Services Tax Act, 2017 and the Goa Goods and Services Tax Act, 2017 (hereinafter referred to as the 'SGST Act' and 'CGST Act') by the applicant registered taxable person **M/s. DUDHSAGAR BREWERIES & DISTILLERIES, H. No. 625, Survey No. 89/2, Kirlapal, Codli, Dabal, South Goa 403706** seeking an Advance Ruling in respect of the following questions:

- Classification of goods and/or services or both.
- Determination of the liability to pay tax on any goods or services or both.

BRIEF FACTS

Applicants Background:

M/s. DUDHSAGAR BREWERIES & DISTILLERIES, H. No. 625, Survey No. 89/2, Kirlapal, Codli, Dabal, South Goa 403706 is a registered taxable person and holding GSTIN 30AANFD8071B1ZS.

We at DUDHSAGAR BREWERIES & DISTILLERIES are engaged in the business of manufacturing alcoholic beverages and related products. in respect of which the applicant is seeking through the advance ruling for the purpose of determination of the following question:

CLARIFICATION REQUIRED ON THE BELOW POINTS:

The applicant has sought advance ruling on the below points in the advance ruling application.

1. Whether the manufacture and sale of the product NIRA or "NIRO" is liable to GST.

2. If liable, the appropriate HSN classification under the GST Tariff and the applicable rate of GST.
3. If exempt, the relevant exemption notification or classification under which such exemption is available.

INTERPRETATION OF LAW AND/OR FACTS BY APPLICANT

DUDHSAGAR BREWERIES & DISTILLERIES, are a registered taxpayer under GST and my registration number is 30AANFD8071B1ZS. We at DUDHSAGAR BREWERIES & DISTILLERIES are engaged in the business of manufacturing alcoholic beverages and related products. We are in the process of launching a new non-alcoholic beverage – Cashew NIRA. Nira is a juice obtained from crushing cashew apple. It is known as “NIRO” in Konkani language. This is a natural product which do not require addition of any chemicals.

PERSONAL HEARING

The personal hearing was held on 18/12/2025. Shri Gopalkrishna G. Gaunker, Managing Partner of the applicant taxpayer appeared for the personal hearing before this authority and he was heard on behalf of the applicant. During personal hearing, Shri Gopalkrishna G. Gaunker has submitted written submissions, placing on record the complete details of their product ‘Caju Niro’ and its process flowchart.

FINDINGS AND DISCUSSIONS

Upon careful consideration of all the facts placed on record by the applicant taxpayer and after hearing the Authorised Representative of applicant, we find that the product manufactured by the applicant taxpayer is described on product label as a “clarified cashew apple juice with preservatives E221, E223 & E330”.

Further, as per the product label displays that it is having FSSAI Licence No. 10625002000080. Similarly, the product label mentions the shelf-life as “Best Before - 15 days from the date of packaging. Keep in refrigerated condition. Once opened keep refrigerated and consume within 24 hrs.”

During the personal hearing held on 18/12/2025, the Authorised Representative of the applicant has placed on record the details of their product “CAJU NIRO” showing the process flow chart starting from harvesting of fully ripened cashew apples till its distribution and sales.

From the records and submissions of the applicant, we hold that the goods as described in the product label placed on record would be covered under

HSN Code- 2009 - Fruit or nut juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.

Further, we find that this product/goods are listed under Schedule I – 2.5 % at serial No. 133 of GST Rate Notification No. 9/2025-Central Tax (Rate) dated 17/09/2025 issued by CBIC, New Delhi and the corresponding Notification No. 38/1/2017-Fin(R&C)(09/2025-Rate) dated 17/09/2025 issued by Government of Goa.

In view of above, the GST rate applicable is 5 % (2.5 % CGST and 2.5% SGST).

The above findings are based on the material placed on record by the applicant describing the contents, process flowchart and all other details of the product ‘Caju Niro’ and the liability of the material placed on record being accurate is on the applicant.

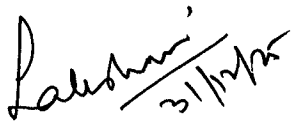
RULING**ADVANCE RULING UNDER SECTION 98 OF THE CGST/ GGST ACT, 2017.**

From the records and submissions of the applicant, we hold that the goods as described in the product label 'Caju Niro' placed on record would be covered under

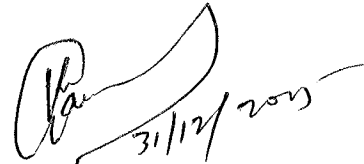
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In view of above, the GST rate applicable is 5 % (2.5 % CGST and 2.5% SGST).



(Lakshmi Radhakrishnan)
CGST Member



(Vishant S. N. Gaunekar)
SGST Member

Dated: - 31/12/2025

Place: - Panaji, Goa

To,

DUDHSAGAR BREWERIES & DISTILLERIES

H. No. 625, Survey No. 89/2, Kirlapal, Codli, Dabal, South Goa 403706

Copy to:-

1. The Commissioner of State GST, Altinho, Panaji, Goa;
2. The Commissioner of Central GST, Patto Plaza, Panaji, Goa;
3. The Dy. Commissioner of State Tax, Ponda Ward, Ponda, Goa;
4. The State Tax Officer, Ponda Ward, Ponda, Goa;

5. The Superintendent of CGST, Kundai Range, Ponda, Goa;
6. Office File;
7. Guard File.