

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/03 of 2024-25/ *2590*

Name of the Applicant	Maria Francisa Vaz
Address	Karma Plaza Building, Next to the Municipality , Vasco Da Gama, South Goa 403802
GSTIN	30ACDPV1036G1Z2
Date of Application	12.09.2024
Under Section 97(2) of the CGST/GGST Act, 2017 under which question raised	1. We would like to know the HSN code and classification for the following items which are manufactured by us and what will be the applicable GST Rate under SGST and CGST.
Dates of Hearing	11.10.2024; 09/07/2025; 22/07/2025; & 28/07/2025
Persons Present for Hearing	Smt. Neena Vaz, daughter of Proprietor 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 **Maria Francisa Vaz, Karma Plaza Building, next to the Municipality, Vasco Da Gama, South Goa 403802** seeking an Advance Ruling in respect of the following questions:

- Classification of any goods or services or both.

BRIEF FACTS

Applicants Background:

Maria Francisa Vaz, Karma Plaza Building, Next to the Municipality, Vasco Da Gama, South Goa 403802 is a registered taxable person and holding GSTIN 30ACDPV1036G1Z2.

We at KARMA FOODS manufacture a range of Spice blends, Cooking Marinades, Gravies and pickles, 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.

We would like to know the HSN code and classification for the following items which are manufactured by us and what will be the applicable GST Rate under SGST and CGST.

1. **Cafreal Masala:** This is a spice Marinade and contains only freshly ground

- coriander, green chillies, ginger, garlic, Turmeric, pepper corns and other ground spices and Preservatives.
2. **Racheado Masala:** This is a spice Marinade and contains only freshly ground red chillies, vinegar, ginger garlic and other ground spices.
 3. **Roast Masala:** This is a spice marinade and contains only red chillies, vinegar, ginger garlic and other ground spices.
 4. **Xacuti Masala Marinade;** Contains ground Coriander seeds, pepper corns, cloves, cinnamon, ellaichi, nutmeg, ginger garlic, onion, and preservatives.
 5. **Ghee Roast Masala Marinade:** Contains ground red chillies, coriander seeds, pepper corns, cloves, cinnamon, ellaichi, nutmeg, ginger garlic, onion and preservatives.

INTERPRETATION OF LAW AND/OR FACTS BY APPLICANT

Maria Francisa Vaz, are a registered taxpayer under GST and my registration number is 30ACDPV1036G1Z2.

KARMA FOODS manufacture a range of Spice blends, Cooking Marinades, Gravies and pickles.

According to us the above items would be covered under **Chapter 9 heading 9109990** as they contain mainly ground spices. All the items are processed to retain the natural, colour and flavour of the spices. These marinades/Masalas are in wet form and are mainly mixture of spices ground together that have retained the essential character of spices itself.

Hence they should be governed by Chapter 9 and GST rate applicable shall be 5% only.

PERSONAL HEARING

The personal hearings were held on 11/10/2024; 09/07/2025; 22/07/2025 and 28/07/2025. Smt. Neena Vaz, daughter of Proprietor of applicant, duly authorized appeared for the personal hearings before this authority.

During last hearing held on 22/07/2025, Smt. Neena Vaz submitted detailed written submissions, placing on record the labels of the 5 products manufactured and supplied by them in respect of classification of which this advance ruling is sought.

FINDINGS AND DISCUSSIONS

We have carefully considered the submissions made by the applicant in their application for the advance ruling and also the written submissions vide letter dated 22/06/2025 and oral arguments advanced during the personal hearings.

As stated above the primary question of the applicant is to seek the HSN code and classification for its 5 different Spice Blends manufactured by the applicant under the trade name 'KARMA FOODS' and the applicant seeks to know the GST rate applicable on the products mentioned in the application.

The applicant is the manufacturer of Spice Blends, Cooking, Marinates, Gravies and Pickles and this advance ruling is restricted in respect of 5 products namely -

1. **Cafreal Masala:** This is a spice Marinade and contains only freshly ground coriander, green chillies, ginger, garlic, Turmeric, pepper corns and other ground spices and Preservatives.
2. **Racheado Masala:** This is a spice Marinade and contains only freshly ground red chillies, vinegar, ginger garlic and other ground spices.
3. **Roast Masala:** This is a spice marinade and contains only red chillies, vinegar, ginger garlic and other ground spices.
4. **Xacuti Masala Marinade;** Contains ground Coriander seeds, pepper corns, cloves, cinnamon, ellaichi, nutmeg, ginger garlic, onion, and preservatives.
5. **Ghee Roast Masala Marinade:** Contains ground red chillies, coriander seeds, pepper corns, cloves, cinnamon, ellaichi, nutmeg, ginger garlic, onion and preservatives.

The taxpayer has provided the detailed ingredients list in respect of each of the

above given 5 products as under.

INGREDIENTS LIST

CAFREAL MASALA

Ingrident	%
cummins	0.30%
ginger	6.55%
garlic	18.15%
Fresh corriender	32.26%
Green Chillies Small	10.08%
green ellaichi	0.20%
pepper	0.50%
cinnamon	0.45%
cloves	0.81%
turmeric	1.51%
tamarind	2.02%
salt	1.51%
sugar	1.21%
acetic acid	2.06%
Water to grind	22.14%
preservative	0.25%
	100.00%

RECHHEADO MASALA

Ingrident	%
ginger	1.28%
garlic	5.55%
tamarind	2.56%
water	2.56%
Red Chillies(Bedgi)	15.59%
cloves	0.19%
cummins	1.71%
cinnamon	0.43%
turmeric	0.26%
fenny	2.56%
toddy vinegar	26.92%
salt	3.16%
sugar	6.02%
Water to grind	28.15%
jaggery	0.43%
acetic acid	2.61%
	100.00%

ROAST MASALA

Ingrident	%
ginger	6.50%
garlic	21.14%
Green Chillies Small	17.89%
tamarind	13.01%
turmeric	1.63%
Red Chillies(Bedgi)	0.81%
cummins	0.65%
cloves	0.65%
cinnamon	0.41%
salt	4.55%
sugar	3.25%
Acetic Acid	2.49%
Water to grind	26.78%
preservative	0.24%
	100.00%

Xacuti Masala Marinade

item	%
ginger	3.03%
garlic	6.05%
onion	34.29%
G/Chillies Small	3.03%
Bedgi chillies	2.02%
XM powder	4.03%
Dry Corriender	0.50%
nutmeg	0.02%
jaipatri (mace)	0.12%
cinnamon	0.20%
cloves	0.40%
dagadful	0.02%
badishap	0.20%
Turmeric	0.40%
Veg Oil	17.14%
salt	2.42%
jaggery	6.05%
tamarind	1.82%
water for grinding	18.15%
preservative	0.10%
	100.00%

Ghee Roast Masala Marinade

item	%
Red Chillies(Kashmi)	6.70%
dry corriender	2.73%
cummins	0.62%
pepper	1.74%
methi	0.02%
badishap	1.74%
cloves	0.10%
cinnamon	0.20%
garlic	13.41%
ginger	1.24%
onion	12.42%
tamarind	1.24%
ghee	37.25%
lemon juice	3.23%
white vinegar	1.17%
curry leaves	0.50%
turmeric	0.74%
salt	1.49%
Jaggery	0.79%
sugar	1.74%
WATER	9.93%
preservative	0.99%
	100.00%



As per the supplementary notes to chapter 09 of HSN Classification

- 1) Heading 0910 includes spices.
- 2) “Spice” means a group of vegetable products (including seeds, etc.), rich in essential oils and aromatic principles, and which, because of their taste, are mainly used as condiments. These products may be whole or in crushed or powdered form.

- 3) The addition of other substances to spices shall not affect their inclusion in spices provided the resulting mixtures retain the essential character of spices and spices also include products commonly known as “masalas”.

The applicant has also placed on record the printed labels of their 5 products which makes it clear that all these five products are the mixture of various spices containing water and preservatives to make them in the form of a paste. It is noted that there are no ingredients like grinded coconut paste or such other ingredients so as to make it a ready to eat formulation.

It is seen that each of these five different pastes are required to be applied on the chicken or fish and marinated for some time and then to be cooked to make it eatable.

From the list of ingredients provided by the applicant it is clear that the product includes mixture of various spices with less than 1% in preservatives. Therefore, it can be safely concluded that the classification of the product falls under chapter 09 of the HSN codes.

As per Notification no. 01/2017 Center Tax (Rate) dated 28/06/2017, it is clear that the rate of tax applicable on Goods under Chapter 09 of HSN codes are taxable at 5%.

In the instant case, the rate applicable is identified at sr. no. 44 of Schedule I of said Notification No. 1/2017 central tax (Rate) dated 28/06/2017. Thus, the HSN code assignable to the products under question is ‘0910’.

RULING

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

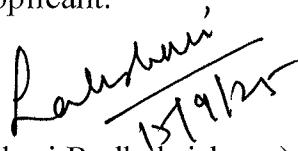
1. Would like to know the HSN code and classification for the following

items which are manufactured by us and what will be the applicable GST Rate under SGST and CGST.

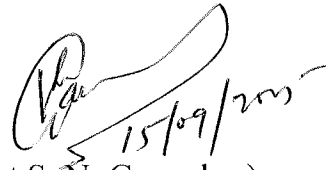
1. **Cafreal Masala:** This is a spice Marinade and contains only freshly ground coriander, green chillies, ginger, garlic, Turmeric, pepper corns and other ground spices and Preservatives.
2. **Racheado Masala:** This is a spice Marinade and contains only freshly ground red chillies, vinegar, ginger garlic and other ground spices.
3. **Roast Masala:** This is a spice marinade and contains only red chillies, vinegar, ginger garlic and other ground spices.
4. **Xacuti Masala Marinade;** Contains ground Coriander seeds, pepper corns, cloves, cinnamon, ellaichi, nutmeg, ginger garlic, onion, and preservatives.
5. **Ghee Roast Masala Marinade:** Contains ground red chillies, coriander seeds, pepper corns, cloves, cinnamon, ellaichi, nutmeg, ginger garlic, onion and preservatives.

The Above items shall be covered by HSN 0910 and taxable at 5% (2.5% CGST and 2.5% SGCT).

This advance ruling is based on the information provided by the applicant regarding their 5 products, their respective ingredients and the description on the product labels, the accuracy of which is accepted based on submissions made by the applicant.


15/09/25

(Lakshmi Radhakrishnan)
CGST Member


15/09/25

(Vishant S. N. Gaunekar)
SGST Member

Dated: - 15/09/2025

Place: - Panaji, Goa

To,

Maria Francisa Vaz

**Karma Plaza Building, Next to the Municipality, Vasco Da Gama, South Goa
403802**

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, Vasco Ward, Vasco-da-Gama;
4. The State Tax Officer, Vasco Ward, Vasco-Da-Gama, Goa;
5. The Superintendent of CGST, Vasco Range, Margao, Goa;
6. Office File;
7. Guard File.