

**AUTHORITY FOR ADVANCE RULING, TAMIL NADU  
NO.207, 2<sup>ND</sup> FLOOR, PAPJM BUILDING, NO.1, GREAMS ROAD,  
CHENNAI - 600 006.**

**ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017 AND  
UNDER SECTION 98(4) OF THE TNGST ACT, 2017**

**Members present:**

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| <b>Shri C. Thiyagarajan, I.R.S.,<br/>Additional Commissioner/Member (CGST),<br/>Office of the Commissioner of GST and<br/>Central Excise, Audit I Commissionerate,<br/>Chennai - 600 034.</b> | <b>Shri B. Suseel Kumar, B.E., MBA.,<br/>Joint Commissioner/Member (SGST),<br/>Authority for Advance Ruling,<br/>Tamil Nadu,<br/>Chennai - 600 006.</b> |
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**Advance Ruling No.38/AAR/2025, dated 24.09.2025**

- 1. Any appeal against this Advance Ruling order shall lie before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai under Sub-Section (1) of Section 100 of CGST Act 2017/TNGST Act 2017, within 30 days from the date on which the ruling sought to be appealed is communicated.*
- 2. In terms of Section 103(1) of the Act, Advance Ruling pronounced by the Authority under Chapter XVII of the Act shall be binding only-*
  - (a) On the applicant who had sought it in respect of any matter referred to in sub-section (2) Section 97 for advance ruling.*
  - (b) On the concerned officer or the Jurisdictional Officer in respect of the applicant.*
- 3. In terms of Section 103(2) of the Act, this Advance Ruling shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.*
- 4. Advance Ruling obtained by the applicant by fraud or suppression of material facts or misrepresentation of facts, shall render such ruling to be void ab initio in accordance with Section 104 of the Act.*
- 5. The provisions of both the Central Goods and Services Tax Act and the Tamil Nadu Goods and Services Tax Act (herein referred to as the Act) are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the Central Goods and Services Tax Act would also mean a reference to the same provisions under the Tamil Nadu Goods and Services Tax Act.*

|   |   |
|---|---|
| GSTIN Number, if any/User id  | 33AABCK8863F1ZH   |
| Legal Name of Applicant   | M/s. K.T.V. Health Food Pvt. Ltd.   |
| Trade Name of Applicant   | -   |
| Registered Address/ Address provided while obtaining User id  | 7/3, Arul Nagar Salai, Kodungaiyur, Chennai – 600 118.  |
| Details of Application  | Application Form GST ARA-01 received from the Applicant on 10.02.2025   |
| Jurisdictional Officer  | <b>Centre</b> – Madhavaram Range - III,<br>Madhavaram Division,<br>Chennai North Commissionerate<br><br><b>State</b> – Kodungaiyur Circle,<br>Tiruvallur Division.  |
| Nature of activity (s) (proposed/present) in respect of which advance ruling sought for<br><br>A. Category<br><br>B. Description (in brief) | Wholesale Business<br><br>The applicant is a registered Private Limited Company having its factory at Kodungaiyur and Gummidipoondi in Tamil Nadu engaged in the process of refining, bleaching and de-odorising the Crude Palm oil and Sunflower oil falling under Chapter 15. The Applicant has stated that they are engaged in the processing and refining of healthy branded edible oils. |
| Issues on which advance ruling required   | Classification of Goods and / or services or both<br><br>Applicability of a Notification issued under the provisions of CGST Act, 2017.   |
| Question(s) on which advance ruling is required   | Determination of correct classification of lamp oil   |

1. M/s. K.T.V. Health Food Pvt. Ltd., located at No. 7/3, Arul Nagar Salai, Kodungaiyur, Chennai – 600 118 (hereinafter called as the “Applicant”) is a registered private limited company who are engaged in the process of refining, bleaching and de-odorising the Crude Palm oil and Sunflower oil falling under Chapter 15. The Applicant has stated that they are engaged in the processing and refining of branded edible oils. They have factories at Kodungaiyur and Gummidipoondi in Tamil Nadu.

2. The Applicant has made a payment of application fees of Rs.5,000/- each under sub rule (1) of Rule 104 of CGST Rules, 2017 and TNGST Rules, 2017. The Applicant has filed the present application seeking Advance Ruling on the determination of correct classification of Lamp oil.

3.1 The applicant submits that the present application is maintainable under Section 97(2)(a) of the CGST/TNGST Act, 2017, i.e., ‘Classification of Goods and / or Services or both’.

3.2 Under the statement of relevant facts having a bearing on the question raised, the Applicant has stated that they procure refined Rice Bran Oil from the market and pack them in 500ml pouches and sell them as ‘lamp oil’ under the trade name ‘Mahara Jyothi’. The Applicant further states that though the refined rice bran oil is marketed as lamp oil under the trade name ‘Mahara Jyothi’, the same would still be classifiable under heading 1515 dealing with the ‘other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions whether or not refined, but not chemically modified’.

3.3 On interpretation of law, the applicant stated that as per their view, Rice bran oil as such without being mixed with any other oil is to be classified under heading 1515; that the applicable total rate of tax on the said rice bran oil is 5% (CGST 2.5% + SGST 2.5%) as per Sl. No 87 of the Schedule I of the Notification No. 1/2017-Central Tax (Rate), dated 28.06.2017.

4.1 The applicant is under the administrative control of Central Tax Authority. The concerned Authorities of the State and Centre were addressed to report the detailed remarks and no pendency report on the questions raised by the applicant in their ARA application.

4.2 Prima facie, we find that the queries raised by the applicant get covered under clause (a) of the Section 97(2) of the CGST Act, 2017, and as such are liable to be admitted.

4.3 Since, no remarks have been received from the Central and State GST jurisdictional Authorities, it is construed that there are no pending proceedings against the applicant on the questions raised by them in their advance ruling application.

#### **PERSONAL HEARING**

5.1 Mr. Mohamed Uvaisullah Muhsin A. Advocate, appeared for the personal hearing as the authorized representative (AR) of M/s. K.T.V. Health Foods Pvt. Ltd. The AR reiterated the submissions made in their application for advance ruling.

5.2 The AR submitted a copy of Chapter 15 of the Customs Tariff Act, 1975, extract of Notification No. 01/2017 – Central Tax (Rate) dated 28.06.2017 and colour photo of their product, KTV “True Value” Refined Rice Bran Oil as additional submissions during the personal hearing. The AR stated that Rice Bran Oil is covered under Tariff Heading 1515 90 40 and the rate of Tax is 5%. He referred to the colour photo of their product KTV “True Value” and stated that the back side of the pack lists the nutritional values and the FSSAI license numbers along with the description as edible Rice Bran Oil and those similar details are mentioned on the back of the ‘Mahara Jyothi’ pack also. The AR indicated that the contents of both the products are same and requested to pronounce an advance ruling keeping in view these facts.

5.3 The Members enquired whether there is any difference in the manufacturing process of 'True Value' and '*Mahara Jyothi*' brands of their Rice Bran Oil and whether the quality of both the oils differ, to which the AR responded that there is no difference in manufacturing process and quality of both the oils. To the query of the Members as to whether both the oils are manufactured in the same plant / factory, the AR replied in affirmative. The Members asked what is the reason to market an edible oil as a lamp oil, to which the AR replied that if the edible rice bran oil is marketed as lamp oil, the customer mindset would see the product to be useful as lamp oil.

5.4 The Members asked the AR to provide copies of the Trade Mark License, FSSAI License and Third-Party/independent Lab report in respect of '*Mahara Jyothi*', for which the AR agreed to provide the same at the earliest.

5.5 The AR, vide letter dated 18.08.2025, submitted copies of trade mark certificate of '*Mahara Jyothi*' Lamp oil; FSSAI certificates with regard to the subject product; test report provided by a third-party / independent laboratory and details of volume of sales of '*Mahara Jyothi*' and 'True Value' products.

#### **DISCUSSION AND FINDINGS:**

6.1 We have carefully considered the submissions made by the Applicant in their application, copies of the relevant documents furnished by them, the submissions made during the personal hearing. We find that they are engaged in the manufacture and supply of vegetable oils and lamp oils. The Applicant filed the present application for advance ruling for determination of correct classification of lamp oil.

6.2 The applicant has submitted that the product in question is rice bran oil of edible grade without changing its basic and essential character.

6.3 It is relevant to mention here that, to classify a product, we need to rely on explanation to the Notification No. 1/2017 – Central Tax (Rate) dated

28.06.2017 issued under Section 9(1) of the CGST Act, 2017 wherein the Government has made Schedule I of Customs Tariff Act, 1975 applicable to GST.

6.4 The relevant part of the explanation to the Notification No. 1/2017 – Central Tax (Rate) dated 28.06.2017 is reproduced below for reference:

*Explanation. – For the purposes of this notification, -*

(iii) *“Tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).*

(iv) *The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.*

6.5 On going through the said Schedule, it is noted that Rice bran oil finds mention in Tariff Heading 1515 90 40 of the Customs Tariff Act, 1975. The relevant part is reproduced below for reference:

6.6 Chapter 15 of the Customs Tariff Act, 1975: *‘Animal, vegetable or microbial fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes’.*

| <b>Tariff Item</b> | <b>Description of Goods</b>  |
|--------------------|--|
| 1515 90 40         | --- Fixed vegetable oils of edible grade namely the following:<br>mango kernel oil, mahua oil, rice bran oil |

6.7 Further, as per SUPPLEMENTARY NOTES to Chapter 15,

1. In this Chapter —*edible grade, in respect of a goods (i.e. edible oil) specified in Appendix B to the Prevention of Food Adulteration Rules, 1955, means the standard of quality specified for such goods in that Appendix.*

2. In this Chapter —*fixed vegetable oil means oils which cannot easily be distilled without decomposition, which are not volatile and which cannot be carried off by superheated steam (which decomposes and saponifies them).*

6.8 Appendix B to the Prevention of Food Adulteration Rules, 1955 was studied and it was found that as per Sl. No. A.17.23 of the said Appendix,

*RICE BRAN OIL means the oil obtained from the layer around the endosperm of rice obtained from paddy of Oryza Sativa Linn. Fam Gramineae which is removed during the process of rice milling and is generally known as rice bran. Refined Rice Bran Oil shall be obtained from solvent extracted oil, neutralised with alkali, bleached with bleaching earth or activated carbon or both and deodorized with steam. Alternatively, deacidification, bleaching and deodorisation may be done by physical means. The oil shall be clear and free from rancidity, adulterants, sediments, suspended and other foreign matters, separated water and added colouring and flavouring substances. The clarity of the oil shall be judged by the absence of turbidity after keeping the filtered sample at 350C for 24 hrs. Rice Bran oil shall be sold for human consumption only after refining. It shall conform to the following standards, namely:*

|  |                          |
|--|--------------------------|
| <i>Moisture and volatile matter.....</i>           | <i>Not more than</i>     |
| <i>0.1 percent by weight.</i>                      |                          |
| <i>Refractive Index at 400 °C.....</i>             | <i>1.4600 to 1.4700.</i> |
| <i>OR</i>  |                          |
| <i>Butyro-refractometer reading at 400 °C.....</i> | <i>51.0 to 66.4.</i>     |
| <i>Saponification value.....</i>                   | <i>180 to 195.</i>       |
| <i>Iodine value (Wij's method) .....</i>           | <i>90 to 105.</i>        |
| <i>Acid value.....</i>                             | <i>Not more than 0.5</i> |
| <i>Unsaponifiable matter.....</i>                  | <i>Not more than</i>     |
| <i>3.5 percent.</i>                                |                          |

*Flash point (Penske Marten closed method) .....Not less than 250 °C.*

*Test for Argemone oil shall be negative.*

*Note : The edible oils prescribed under item A.17 shall be free from Castor oil.*

6.9 The applicant provided a copy of the Test Report conducted by a third-party laboratory.

**Third party / Independent lab report: No. HECS/FA/009/030225 dated 07.02.2025**

Details of the sample as mentioned in the test report:

|                          |                                   |
|--------------------------|-----------------------------------|
| <i>Sample Name</i>       | <i>Edible Oils and fats</i>       |
| <i>Sample Mark</i>       | <i>Refined Rice Bran Oil</i>      |
| <i>Sample reference:</i> | <i>Brand Name : Mahara Jyothi</i> |
|                          | <i>Batch No. : CIRB05N021-01</i>  |
|                          | <i>Packing Date : 21.01.2025</i>  |
| <i>Sample ID</i>         | <i>030225098</i>                  |
| <i>Sample Date</i>       | <i>28.01.2025</i>                 |
| <i>Sample Quantity</i>   | <i>500ml</i>                      |

6.10 The results relevant to the parameters cited in Appendix B to the Prevention of Food Adulteration Rules, 1955, are reproduced below:

|  |               |
|--|---------------|
| <i>Moisture and volatile matter.....</i>               | <i>0.06</i>   |
| <i>Refractive Index at 400 °C.....</i>                 | <i>1.4660</i> |
| <i>Saponification value.....</i>                       | <i>188.4</i>  |
| <i>Iodine value (Wij's method) .....</i>               | <i>92.68</i>  |
| <i>Acid value.....</i>                                 | <i>0.35</i>   |
| <i>Unsaponifiable matter.....</i>                      | <i>0.42.</i>  |
| <i>Flash point (Penske Marten closed method) .....</i> | <i>290 °C</i> |
| <i>Test for Argemone oil is negative.</i>              |               |
| <i>Castor oil is absent.</i>                           |               |



6.11 The comparison shows that the test results of the product '*Mahara Jyothi*' are well within the parameters set by the Prevention of Food Adulteration Rules, 1955 for rice bran oil to be of edible grade.

6.12 Further, we have observed that FSSAI license number 10012042000120 is issued to the Applicant as a re-packer of Vegetable oil and for processing unit of Refined Rice Bran Oil under the food category of 'Fats and oils and fat emulsions'. The FSSAI license number is mentioned on the package of '*Mahara Jyothi*'.

6.13 The Registrar of Trade Marks has issued a Trade Mark certificate bearing trade mark no. 2631954 dated 22.11.2013 under Section 23 (2) of Trade Marks Act, 1999 read with Rule 56(1) of the Trade Mark Rules, 1999 as MAHARA JYOTHI in respect of blended edible vegetable oil, all kinds of edible oil, including refined oil, all kinds of vanaspati and bakery products, bakery shortening, lamp oil and sealed on 02.08.2018.

6.14 A photograph of the package of '*Mahara Jyothi*' oil was submitted by the Applicant. From the photograph, it is observed that on one side of the pouch, brand name '*Mahara Jyothi*' is printed. The other side of the pack has trade name '*Mahara Jyothi*' below which refined rice bran oil is mentioned along with the FSSAI license numbers, Nutrition facts, addresses of the manufacturing unit and packing unit.

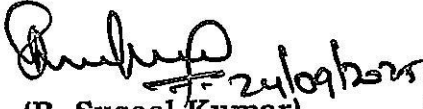
6.15 Therefore based on the facts and circumstances of the instant case presented before us by the applicant, and from the FSSAI License, Trade Mark Certificate and the relevant test report, we come to the conclusion that the rice bran oil supplied by the applicant under the trade name '*Mahara Jyothi*' is of edible grade. Though the product '*Mahara Jyothi*' is marketed as lamp oil, classification can be done only as per the contents of the item and not as per the end use, unless it is specifically mentioned so in the Tariff. Accordingly, we are of the opinion that as per the provisions of Chapter 15 of

the Customs Tariff Act, 1975, Rice Bran Oil is covered under Tariff Heading 1515 90 40.


7. In view of the above discussion, we rule as under:

**Ruling**

The rice bran oil, without any additives or mixture of other oils, marketed by the applicant as lamp oil under the trade name 'Mahara Jyothi' is classifiable under Tariff Heading 1515 90 40 of the Customs Tariff Act, 1975.

  
(B. Suseel Kumar)  
Member (SGST)



  
(C. Thiyagarajan)  
Member (CGST)

To

M/s. K T V HEALTH FOOD PRIVATE LIMITED  
No. 7/3, Arul Nagar Salai, Kodungaiyur,  
Chennai - 600 118.  
(By RPAD)

Copy submitted to:

1. The Chief Commissioner of GST and Central Excise,  
26/1, Uthamar Mahatma Gandhi Road,  
Nungambakkam, Chennai 600 034.
2. The Commissioner of Commercial Taxes,  
2<sup>nd</sup> Floor, Ezhilagam, Chepauk, Chennai 600 005.
3. The Commissioner of GST and Central Excise,  
Chennai North Commissionerate.

Copy to:

1. The Assistant Commissioner (ST),  
Kodungaiyur Assessment Circle,  
3<sup>rd</sup> Floor, Integrated State Taxes Office Complex,  
Trunk Road, Varadharajapuram, Nazarathpet,  
Chennai - 600 123.
2. Master File / Stock File - A1