

**RAJASTHAN
AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX
KAR BHAWAN, AMBEDKAR CIRCLE, NEAR
RAJASTHAN HIGH COURT
JAIPUR – 302005 (RAJASTHAN)**



ADVANCE RULING No. RAJ/AAR/2023-24/06

Umesh Garg, Joint Commissioner	:	Member (Central Tax)
Mahesh Kumar Gowla Additional Commissioner	:	Member (State Tax)
Name and address of the applicant	:	M/s Kasar Industries, Khasra No-160, Village- Kasar, Tehsil- Ladpura, Dist- Kota Rajasthan, Pin- 325003
GSTIN of the applicant	:	08ABAFK2258B1ZQ
Clause(s) of Section 97(2) of CGST/SGST Act, 2017, under which the question(s) raised	:	(a) Classification and applicable rate of GST and or Compensation Cess on the Tobacco pre mixed with lime packed in pouches under brand
Date of Personal Hearing	:	19.04.2023
Present for the applicant	:	Mr. Ashish & Mr. Kamal Agarwal
Date of Ruling	:	30.06.2023

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

The issue raised by M/s Kasar Industries, Khasra No-160, Village- Kasar, Tehsil- Ladpura, Dist-Kota, Rajasthan, Pin-325003, GSTIN 08ABAFK2258B1ZQ (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 and applicable rate of GST and or Compensation Cess on the Tobacco pre mixed with lime packed in pouches under brand

Further, the applicant being a registered person (GSTIN is 08ABAFK2258B1ZQ), 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. Kasar Industries. (hereinafter referred to as the “applicant”) are registered under GST having GSTIN 08ABAFK2258B1ZQ, Applicant wishes to manufacture and supply the product “DHARIWAL” which is ‘Tobacco pre-mixed with lime’. It is principally unmanufactured tobacco which has been pre-mixed with lime. The applicant wishes to manufacture “DHARIWAL” i.e. ‘Tobacco pre-mixed with lime’ where the principal content is tobacco which is mixed with Lime. Further, little aroma and menthol is used for freshness and to avoid bad smell. The process of manufacturing product is as under- Lime paste is mixed with Raw cut Tobacco and dried in Auto Plant where water gets evaporated during drying process; After drying in auto plant, the lime mixed tobacco is processed through vibrators to segregate uneven leaves and dust; The resulting semi-finished product is then stored in Jute fabric covered steel Silos; Such semi-finished product is then processed in coating plant to add aroma, menthol and moisturising which becomes final product i.e. “Tobacco pre-mixed with lime” for packing in pouches and dispatch.

B. QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT:

The applicant has asked the Classification and applicable rate of GST and/ or Compensation Cess on our product “DHARIWAL” i.e. ‘Tobacco pre-mixed with lime

C. PERSONAL HEARING

In the matter personal hearing was granted to the applicant on 19.04.2023 Sh. Mr. Ashish and Mr. Kamal Agarwal (employees) authorized representatives of

applicant appeared on behalf of applicant for personal hearing. During the personal hearing, he reiterated the submissions already made. On being enquired about detailed manufacturing in flow and ingredients, applicant assured to submit soon.

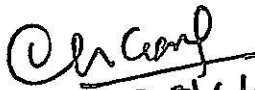
D. WITHDRAWAL OF APPLICATION

The applicant vide their letter dated 07.06.2023 requested to withdraw the Advance Ruling Application filed before the authority, as they are changing the premises.

E. FINDINGS, ANALYSIS & CONCLUSION:


The Applicant vide their letter dated 07.06.2023 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.


30/6/23
Umesh Kumar Garg

Member
(Central Tax)




30/06/2023
Mahesh Kumar Gowla

Member
(State Tax)

SPEED POST

M/s Kasar Industries, Khasra No-160, Village- Kasar, Tehsil- Ladpura, Dist- Kota Rajasthan, Pin- 325003

F. No. AAR/KASAR/2023-24/ 51-54

Dated: 30/06/2023

Copy to: -

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

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