

MAHARASHTRA AUTHORITY FOR ADVANCE RULING
GST Bhavan, Room No.107, 1st floor, B-Wing, Old Building, Mazgaon, Mumbai – 400010.
(Constituted under Section 96 of the Maharashtra Goods and Services Tax Act, 2017)

BEFORE THE BENCH OF

- (1) Shri. Rajiv Magoo, Additional Commissioner of Central Tax, (Member)
(2) Shri. T. R. Ramnani, Joint Commissioner of State Tax, (Member)

ARN No.	AD270222023971C
GSTIN Number, if any/ User-id	27AABCR3402K1ZJ
Legal Name of Applicant	M/s. Rich Products and Solutions Pvt Ltd (Formerly Known as Rich Graviss Products Pvt. Ltd)
Registered Address/Address provided while obtaining user id	J-177, MIDC, BHOSARI, PUNE-411 026 , BHOSARI, PUNE, Maharashtra, 411026
Details of application	GST-ARA, Application No. 60 Dated 14.02.2022
Concerned officer	PUNE-VAT-E-630, LTU-3
Nature of activity(s) (proposed/present) in respect of which advance ruling sought	
A	Category
	Factory/Manufacturing, Retail Business
	Description (in brief)
	The applicant at their plant at Bhosari, Maharashtra has recently developed new products with Natural Fruit based Bakery Glaze called (a) 'Rich's Nugel Fruit Strawberry Glaze', (b) 'Rich's Nugel Fruit Orange Glaze', and (c) 'Rich's Nugel Fruit Raspberry Glaze' ('hereinafter referred to as 'the said new products') wherein actual fruit puree of the respective fruit is used. However, there is no mixing of different types of fruits in a given product.
	Issues in which advance ruling required
	➤ Classification of any goods or services or both
	Question(s) on which advance ruling is required
	As reproduced in para 01 of the Proceedings below.



NO.GST-ARA- 60/2021-22/B-43

Mumbai, dt. 05.04.2022

PROCEEDINGS

(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra 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 Maharashtra Goods and Services Tax Act, 2017 [hereinafter referred to as "the CGST Act and MGST Act" respectively] by **M/s. Rich Products and Solutions Pvt Ltd (Formerly Known as Rich Graviss Products Pvt. Ltd)**, the applicant, seeking an advance ruling in respect of the following questions.

Whether (a) 'Rich's Nugel Fruit Strawberry Glaze', (b) 'Rich's Nugel Fruit Orange Glaze', and (c) 'Rich's Nugel Fruit Raspberry Glaze' used for decoration of cakes, pastry and desserts are classifiable under Heading 21039090? If not, then what is the correct classification?

The applicant has submitted a letter via email dated 04.04.2022 and requested that they may be allowed to voluntarily withdraw their subject application filed on 14.02.2022.

The request of the applicant to withdraw their application voluntarily and unconditionally is hereby allowed, without going into the merits or detailed facts of the case.


ORDER

(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

The Application in GST ARA Form No. 01 of M/s. Rich Products and Solutions Pvt Ltd (Formerly Known as Rich Graviss Products Pvt. Ltd), vide reference ARA No. 60 Dated 14.02.2022 is disposed of, as being withdrawn voluntarily and unconditionally.




RAJIV MAGOO
(MEMBER)


T. R. RAMNANI
(MEMBER)

- Copy to:-
1. The applicant
 2. The concerned Central / State officer
 3. The Commissioner of State Tax, Maharashtra State, Mumbai
 4. The Pr. Chief Commissioner of Central Tax, Churchgate, Mumbai
 5. The Joint Commissioner of State Tax, Mahavikas for Website.

Note:-An Appeal against this advance ruling order shall be made before, The Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax, 15th floor, Air India Building, Nariman Point, Mumbai – 400021. Online facility is available on gst.gov.in for online appeal application against order passed by Advance Ruling Authority.