

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. D.P. Gojamgunde, Joint Commissioner of, State Tax (Member)

(2) Smt. Himani Dhamija, Joint Commissioner of Central Tax, (Member)

ARN No.	AD270224051184D	
GSTIN Number, if any/ User-id	27AAFCC3542B1Z4	
Legal Name of Applicant	M/s. Candor Foods Pvt. Ltd.	
Registered Address/ Address provided while obtaining user id	Plot No. W-202A, TTC Industrial Area, T.B. Road, Khairane, Navi Mumbai, Maharashtra, Thane, 400 709	
Details of application	GST-ARA, Application No. 19 Dated 12.06.2024	
Concerned officer	Division-Raigad-South, Charge-Sanpada-504.	
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Wholesale Business
B	Description (in brief)	The Company manufactures dry fruit 'Laddus' for one of their customers. The laddus are made using traditional age-old Indian household recipes, owned by the customers, and are packaged in a convenient bar form.
Issue/s on 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

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] **M/s. Candor Foods Pvt. Ltd.**, the applicant is seeking an advance ruling in respect of the following questions.

1. Will the above ladduBars be treated as chikki (HSN 1704) or Sweetmeats (HSN 2106) as per GST classification? What will be their classification under respective HSN along with applicable tax rate thereon?
2. Which HSN Code would apply to the following LadduBars:
 - a. Methi Dryfruit Laddubar.
 - b. Dry-fruit Instant energy Laddubar.
 - c. Gondh Dry Fruit Laddubar.
 - d. Wholesome Millet Laddubar
 - e. Kamarkas Vitality Laddubar.

The applicant submitted a letter via email dated 26.12.2025 and stated that they do not seek clarification on their questions and would like to withdraw the same. Hence, they requested to allow them to withdraw the subject application filed on 12.06.2024.

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.

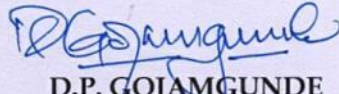
ORDER


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

NO.GST-ARA- 19/2024-25/B- 10 Mumbai, dt. 08/01/2026

The Application in GST ARA Form No. 01 M/s. Candor Foods Pvt. Ltd., vide reference Online ARA Application Dated 12.06.2024 is disposed of, as being withdrawn voluntarily and unconditionally.




D.P. GOJAMGUNDE
(MEMBER)


HIMANI DHAMIJA
(MEMBER)

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