

MAHARASHTRA AUTHORITY FOR ADVANCE RULING

(constituted under section 96 of the Maharashtra Goods and Services Tax Act, 2017)

BEFORE THE BENCH OF

(1) Shri B. V. Borhade, Joint Commissioner of State Tax

(2) Shri Pankaj Kumar, Joint Commissioner of Central Tax

GSTIN Number, if any/ User-id		27AAACP1272G1ZN
Legal Name of Applicant		PepsiCo (India) Holdings Pvt Ltd
Registered Address/Address provided while obtaining user id		Level 3-6, Pioneer Square, Golf Course Extension Road, Gurgaon - 122101
Details of application		GST-ARA, Application No. 40 Dated 16.03.2018
Concerned officer		Joint Commissioner CGST & CX, Navi Mumbai
Nature of activity(s) (proposed / present) in respect of which advance ruling sought		
A	Category	Factory / Manufacturing
B	Description (in brief)	The applicant is engaged in the manufacture and sale of various soft drinks, packaged drinking water and good items in India
Issue/s on which advance ruling required		(i) classification of goods and/or services or both (v) determination of the liability to pay tax on 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"] by PepsiCo (India) Holdings Pvt Ltd, the applicant, seeking an advance ruling in respect of the following question :

Whether the product **Sting - Caffeinated Beverage (Energy Drink)** containing 72 mg per serve (250 ml) of caffeine is classifiable under Tariff Item 2202 91 00 (SI No. 24A of Schedule - III) as "**Other Non-Alcoholic Beverage**" or under Sub-heading 2202 10 (Sl. No. 12 of Schedule-IV) as "**All goods [including aerated waters], containing added sugar or other sweetening matter or flavoured**" of the rate schedule of Notification No. 01/2017 - integrated Tax (Rate) dated 28.06.2017, read with the Corrigendum dated 27.07.2017."

The Preliminary hearing in the matter was held on 05.06.2018, Sh Nirav karia, Advocate appeared and stated they have made written request for withdrawal of the present application and requested that withdrawal of their present ARA application be allowed



The applicant authorized representative Sh. Nirav Karia, Advocate had also filed letter dated 17.05.2018 received on 17.05.2018 in this office as per which the applicant's authorized representative stated that as per instructions from his clients they are making a request to kindly withdraw the aforesaid application.

The request of the applicant to withdraw the application voluntarily and unconditionally is hereby allowed without going into the merits or detailed facts of this advance ruling application by this authority.

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-49/2017-18/B-47

Mumbai, dt. 13/06/2018

The Application in GST ARA form No. 01 of M/s. PepsiCo (India) Holdings Pvt Ltd vide reference no. 40 dated 16.03.2018 is disposed off as being withdrawn unconditionally.





B. V. BORHADE
(MEMBER)


PANKAJ KUMAR
(MEMBER)

Copy to:-

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
3. The Chief Commissioner of Central Tax, Churchgate, Mumbai.

CERTIFIED TRUE COPY


ADVANCE RULING AUTHORITY
MAHARASHTRA STATE, MUMBAI