

**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:**

<b>Shri C. Thiyagarajan, I.R.S.,</b> Additional Commissioner/Member (CGST), Office of the Commissioner of GST and Central Excise, Audit II Commissionerate, Chennai - 600 034.	<b>Shri B. Suseel Kumar, B.E., MBA.,</b> Joint Commissioner/Member (SGST), Authority for Advance Ruling, Tamil Nadu, Chennai - 600 006.
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**Advance Ruling No. 28 /ARA/2025, Dated 11.08.2025**

*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) of 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 (hereinafter 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	33ETJPS3065M1Z4
Legal Name of Applicant	Prithiviraj Sivakumar
Trade Name of Applicant (Optional)	M/s. P.S.K. Traders
Registered Address/ Address provided while obtaining user id	31-24B/3, North Street, Keelalakshmipuram, Kottankadu, Thoothukudi – 628 203.
Details of Application	Application Form GST ARA – 01 received from the applicant on 11.04.2025.
Concerned Officer	<b>Center:</b> Madurai Commissionerate Tuticorin Division <b>State:</b> Tiruchedur Assessment Circle, Tirunelveli Division.
Nature of activity(s)(proposed/ present) in respect of which advance ruling sought for	
A Category	1. Wholesale Business 2. Retail Business 3. Warehouse / Depot
B Description (in brief)	The applicant trading in Palm Jaggery and Palmyra Sugar. Their purchases are made directly from farmers and trading with GST Registered person. The place of business of the Tax Payer was inspected under Sec. 67 of the TNGST Act 2017 by the officials of the Joint Commissioner (ST), Intelligence, Tirunelveli, for the period from 31.07.2024 to 02.08.2024. The inspection was conducted relating to the Financial years 2018-19 to 2023-24. The applicant paid the Tax due for the defects. Further, they issued Notice in DRC 01A for the Rate of Tax difference on Palmyra Sugar @ 18% under HSN Codes 1701 and 1702 for the above Financial Years with penal interest.
Issue/s on which advance ruling Required	1) Classification of goods and/ or services or both. 2) Applicability of a notification issued under the provisions of the Act
Question(s) on which the advance ruling is required	1.To set aside the impugned Notice DRC – 01A dated 06.01.2025 and DRC – 01 dated 21.01.2025. Proposing to Levy Higher Rate of the Tax @ 18% and Tax due of Rs. 1,84,16,246/-

	<p>2. To provide us with an opportunity of being heard in person.</p> <p>3. To allow us to add or alter any submissions made herein and adduce additional grounds at the time of hearing this appeal.</p>
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M/s. P.S.K. Traders, 31-24B/3, North Street, Keelalakshmipuram, Kottankadu, Thoothukudi – 628 203 (hereinafter called as ‘the Applicant’) is engaged in trading of ‘Palmyra Jaggery’ and ‘Palmyra Sugar’. Their purchases are made directly from farmers and are trading with GST Registered person. They are registered under the GST Act with GSTIN 33ETJPS3065M1Z4.

**2. Applicant’s Statement of facts:**

2.1 The place of business of the Applicant was inspected under Sec. 67 of the TNGST Act 2017 by the officials of the Office of the Joint Commissioner (ST), Intelligence, Tirunelveli, for the period from 31.07.2024 to 02.08.2024. The inspection was conducted relating to the financial years 2018-19 to 2023-24. The applicant had enclosed the copies of Form GST DRC-01A, dated 14.10.2024 for the FYs 2018–19 to 2023–24 along with their advance ruling application. The applicant paid the Tax due on the Minor defects pointed out by the officials.

2.2 Further, they issued Notice in DRC 01A for the difference in Rate of Tax on Palmyra Sugar @ 18% (18%-5%=12%) under HSN Codes 1701 and 1702 for the above Financial Years with Penal interest and Penalty.

2.3 The Applicant has stated that the levying higher rate of Tax @ 18 % due to addition of Raw materials will be a heavy Financial Burden to them. Hence, they requested for levy of lesser rate @ 5% and to set aside the Form GST DRC-01A, dated 14.10.2024, and letter dated 06.01.2025 issued by the Intelligence wing.

3. The Applicant have made a payment of application fees of Rs.5,000/- each under sub-rule (1) of Rule 104 of CGST Rules, 2017 and SGST Rules, 2017.

**4. Applicant’s Interpretation of Law:**

4.1 The Applicant submits that the Commodity “Jaggery” was also exempted from Tax under GST Regime. Vide SI No. 94 of CBIC Notification No. 2/2017 – Central Tax (Rate), dated 28.06.2017 being the product manufactured by the Village Industries approved by Khadi & Village Industries Commission, Government of India.

4.2 The applicant also submits that as per Notification No.6/2022-Central Tax (Rate), dated 13.07.2022 “Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery (Pre-packaged and labelled), Khandasavi Sugar (Pre-packaged and labelled)” has been inserted into Schedule – I, 2.5% at Sl.No.91A under the HSN Code 1701 or 1702.

4.3 The Applicant submitted the following Judgements and Orders:

- 1) Commissioner of Central Excise Vs. Amrit Food – 2015 (324) EOT 418 – (Supreme Court of India)
- 2) M/s. Parle Agro Pvt. Ltd. Vs Union of India (WP No. 16608 & 16613/2020 and W.M.P. 20602 & 20604/2020, dated 31.10.2023 – Madras High Court)
- 3) M/s. Prakash & Co – AAR Karnataka, in No. KAR ADRG. 06/2023, dated 23.01.2023.

5. The applicant has informed by email dated 19.06.2025 that due to internal reasons, they had decided to withdraw their advance ruling application filed under GST Act.


#### **6. DISCUSSION AND FINDINGS:**

After due consideration, the Applicant’s decision received through e-mail dated 19.06.2025 is taken on record, wherein the applicant has informed that they have decided to withdraw their ARA application. Accordingly, the Applicant’s request is considered and the application is disposed as withdrawn without going into the merits or detailed facts of the case.


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

#### **RULING**

The ARA Application received from the applicant on 11.04.2025 is disposed as withdrawn as per the request of the Applicant.

  
(B. Suseel Kumar)  
Member (SGST)



  
(C. Thiyagarajan)  
Member (CGST)

To

**M/s. P.S.K. Traders,**  
**GSTIN: 33ETJPS3065M1Z4**  
31-24B/3, North Street,  
Keelalakshmipuram, Kottankadu,  
Thoothukudi – 628 203.

(By RPAD)

**Copy submitted to:**

1. The Principal Chief Commissioner of GST & Central Excise,  
26/1, 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,  
Madurai Commissionerate,  
Central Avenue Building,  
No.4, Lal Bahadur Shastri Road,  
Bibikulam, Madurai 625 002.

**Copy to :**

1. The Assistant Commissioner (ST),  
Thiruchendur Assessment Circle,  
Travellers Bungalow Road,  
Near Assistant Superintendent of Police Station,  
Tiruchendur – 628 215.
2. Master File / spare – 2.