GUJARAT AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX
D/5, RAJYA KAR BHAVAN, ASHRAM ROAD,
AHMEDABAD – 380 009.

ADVANCE RULING NO. GUJ/GAAR/R/2026/16
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2025/AR/42)

Date: 08/05/2026

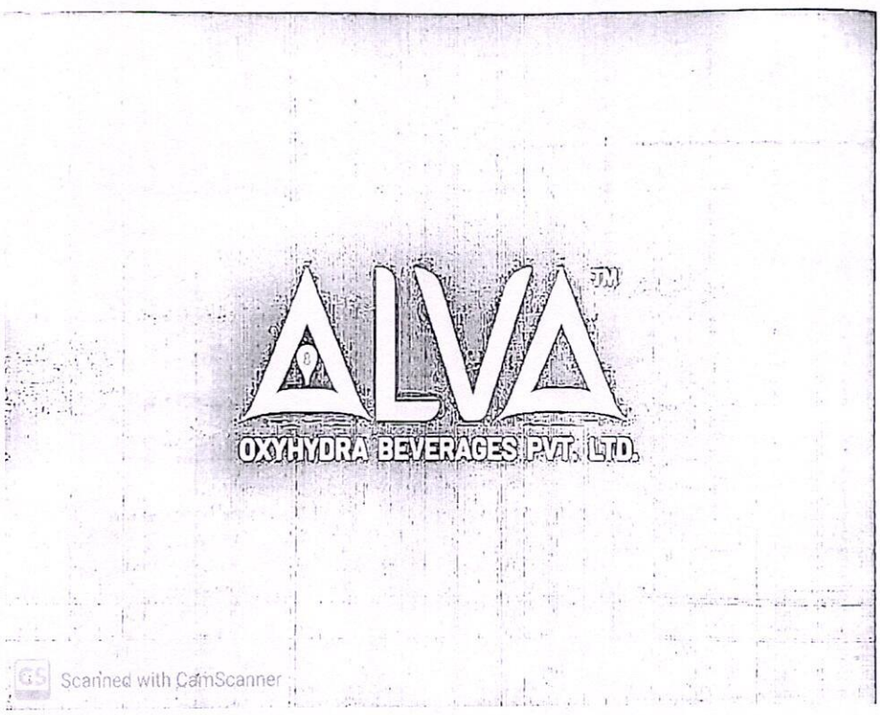
Name and address of the applicant	:	M/s. Oxyhydra Beverages Pvt. Ltd., Lodhika, Sidhdhivinayak Industrial Zone, Plot No. 27, Sonal krupa, Lodhika Sub Post Office, Lodhika, Lodhikas, Rajkot, Gujarat, 360035.
GSTIN of the applicant	:	24AAECO5970G1ZD
Jurisdiction Office	:	Office of the Assistant Commissioner of State Tax,Unit-92(Rajkot),Range-23, Division-10.
Date of application	:	29.10.2025
Clause(s) of Section 97(2) of CGST/GGST Act, 2017, under which the question(s) raised.	:	(a)
Date of Personal Hearing	:	08.04.2026
Present for the applicant	:	Shri Bansi Sudhir Pandya, Authorised Representative And P.C.Vashnani (Assistant Commissioner of the State Tax, Unit-92)

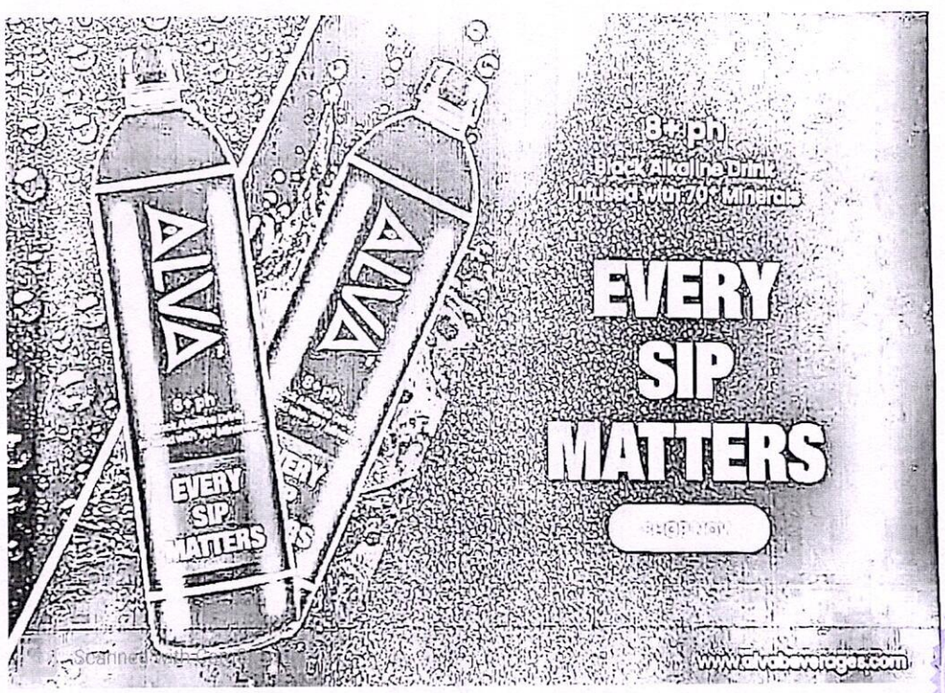
Brief facts:

M/s. Oxyhydra Beverages Private Limited, Lodhika, Sidhdhivinayak Industrial Zone, Plot No. 27, Sonal krupa, Lodhika Sub Post Office, Lodhika, Lodhikas, Rajkot, Gujarat, 360035. [for short – '*applicant*'], is registered under GST and their GSTIN is 24AAECO5970G1ZD.

2. The applicant (GSTIN 24AAECO5970G1ZD) is engaged in the business of manufacture and supply of bottled water under the brand ALVA (trade name : Oxyhydra Beverages Pvt.Ltd.). The product is sold in bottles of various capacities (250 ml, 475 ml, 500 ml& in 1 L) packed, labelled and marketed for human consumption. The product is water with added minerals (as per attached laboratory report), does not contain any added flavoring, added sugar, sweetening matter, preservatives or any other additives (lab reports confirm only mineral composition and standard physico-chemical parameters).

3. As per the laboratory analysis (Lab Report dated 17.09.2025), the product contains mainly calcium, magnesium, sodium at specified ppm levels. There are no added flavours, no added sugars/sweeteners, no preservatives and no other functional additives. The product is produced by the applicant by adding minerals to purified water at the manufacturing facility. The product is sold for human consumption as a packaged drinking water product and not sold as a medicinal product or as a food supplement. Photographs of the product as well as the copy of the lab report submitted by the applicant is reproduced here below:





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Gujarat Testlab Private Limited
TC 5961
F-16,17, Madhavpura Market,
Shahibaug, Ahmedabad-380004
Ph. : 079-25626040, 25624821
M : 7486086091, 8001389681
E : gujlab@gmail.com/gujlab.info@gmail.com
Web : www.gujaratlaboratory.com

ULR-TC596125700010351F

TEST REPORT

Doc. No : GTL/D/7.5/02
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Report Issued To :	Oxyhydra Beverages Private Limited Plot No : 27, Sidhdhivinayak Industrial Zone, At.: Virva, Ta.: Lodhika, Rajkot, Gujarat Phone No : 9558835435 Email : oxyhydrabaverages@gmail.com	Test Report No Date of Receipt Date of Issue Customer's Ref. No	: GTL/03250917015 : 11/09/2025 : 17/09/2025 : N.M

Sample Described as	: Drinking Water.		
Sample Qty	: 3.0 Ltr	Mfg. Date	: N.M.
Packing Mode	: Sample Packed in Plastic Bottle	Exp. Date	: N.M.
Sample Condition	: Satisfactory	B.No	: N.M
Marking	: Black Water		
Sample Drawn By	: Customer		
Date of Starting of Test	: 11/09/2025	Date of Completion	: 17/09/2025

Sr No	Test Parameters	IS:10500 Requirement (Acceptable Limit)	IS:10500 Permissible Limit in the Absense of Alternate Source	Result	Quant. Limit	Test Method
Chemical Water						
1	Colour	Not Prescribed	Not Prescribed	Black Colour Liquid	1	Visual
2	Odour	Agreeable	Agreeable	Agreeable	–	IS:3025(P-5)
3	pH at 25 Deg C	6.5 to 8.5	No Relaxation	7.89	1	IS:3025(P-11)
4	Taste	Agreeable	Agreeable	Agreeable	–	IS:3025(P-7 & 8)
5	Turbidity, NTU	Max. 1.0	Max. 5.0	<0.1	0.1	IS:3025(P-10)
6	Total Dissolved Solids, mg/l	Max.500	Max.2000	210	5	IS:3025(P-16)
7	Aluminium (as Al) mg/l	Max.0.03	Max. 0.2	B.L.Q.	0.01	IS:3025(P-55)
8	Anionic Surface active agents (as MBAS) mg/l	Max. 0.2	Max. 1.0	B.L.Q.	0.1	IS:3025(P-68)
9	Boron (as B) mg/l	Max.0.5	Max. 2.4	B.L.Q.	0.05	IS:3025(P-57)
10	Calcium (as Ca), mg/l	Max.75	Max.200	19.43	0.1	IS:3025(P-40)
11	Chloride (as Cl), mg/l	Max.250	Max. 1000	87.84	0.5	IS:3025(P-32)
12	Fluoride (as F) mg/l	Max. 1.0	Max. 1.5	B.L.Q.	0.01	IS:3025(P-75)
13	Magnesium (as Mg), mg/l	Max. 30	Max. 100	8.12	0.1	IS:3025(P-46)
14	Manganese (as Mn), mg/l	Max. 0.1	Max. 0.3	B.L.Q.	0.005	IS:3025(P-65)
15	Mineral Oil mg/l	Max. 0.5	No Relaxation	B.L.Q.	0.4	IS:3025(P-39)
16	Nitrate (as NO3) mg/l	Max. 45.0	No Relaxation	B.L.Q.	1	IS:3025(P-34)
17	Phenolic Compounds (as C6H5OH) mg/l	Max. 0.001	Max. 0.002	B.L.Q.	0.0001	IS:3025(P-43) Sec 1
18	Sulphate (as SO4), mg/l	Max. 200	Max. 400	B.L.Q.	1.0	IS:3025(P-24 Sec-1)

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GGST-CGST, AHMEDABAD

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Gujarat Testlab Private Limited

TC-5961

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Ph. : 079-25626040, 25624821
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Web : www.gujaratlaboratory.com

Test Report No : GTL/03250917015

Doc. No : GTL/D/7.5/02
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Sr No	Test Parameters	IS:10500 Requirement (Acceptable Limit)	IS:10500 Permissible Limit in the Absense of Alternate Source	Result	Quant. Limit	Test Method
19	Total Alkalinity as Calcium Carbonate , mg/l	Max. 200	Max. 600	97.96	0.5	IS:3025(P-23)
20	Total Hardness (as CaCO3), mg/l	Max. 200	Max. 600	103.12	0.5	IS:3025(P-21)
21	Cyanide (as CN) mg/l	Max. 0.05	No Relaxation	B.L.Q.	0.005	IS 3025 (P-27) : Sec-1
22	Banum (as Ba) mg/l	Max. 0.7	No Relaxation	B.L.Q.	0.5	Anx-G of IS: 13428
23	Sulphide (as H2S) mg/l	Max 0.05	No Relaxation	B.L.Q.	0.05	IS:3025(P-23)
	Residues and Contaminants in Water					
24	Copper (as Cu), mg/l	Max.0.05	Max 1.5	B.L.Q.	0.005	IS:3025(P-65)
25	Iron (as Fe) mg/l	Max. 0.3	No Relaxation	B.L.Q.	0.005	IS:3025(P-65)
26	Selenium (as Se) mg/l	Max. 0.01	No Relaxation	B.L.Q.	0.005	IS 3025(P-65)
27	Zinc (as Zn) mg/l	Max. 5.0	Max. 15.0	B.L.Q.	1	IS:3025(P-49)
28	Cadmium (as Cd), mg/l	Max. 0.003	No Relaxation	B.L.Q.	0.002	IS:3025(P-65)
29	Lead (as Pb), mg/l	Max. 0.01	No Relaxation	B.L.Q.	0.005	IS:3025(P-65)
30	Mercury (as Hg) mg/l	Max. 0.001	No Relaxation	B.L.Q.	0.0005	IS:3025(P-65)
31	Total Arsenic (as As) mg/l	Max. 0.01	Max. 0.05	B.L.Q.	0.005	IS:3025(P-65)
32	Total Chromium (as Cr) mg/l	Max. 0.05	No Relaxation	B.L.Q.	0.01	IS:3025(P-65)
33	Silver (as Ag) mg/l	Max. 0.1	No Relaxation	B.L.Q.	0.005	IS:3025(P-65)
34	Nickel (as Ni), mg/l	Max. 0.02	No Relaxation	B.L.Q.	0.01	IS:3025(P-65)
	Biological Water					
1	Total Coliform per 100 ml	Shall not be Detectable	Shall not be Detectable	Absent	-	IS:15185 : 2016
2	E.coli per 100 ml	Shall not be Detectable	Shall not be Detectable	Absent	-	IS:15185 : 2016

Remark : Sample Found CONFORM as per IS:10500-2012 (Acceptable Limit) with Amendment NO-4 for the tested parameters.
Note : N.M.=Not Mentioned, B.L.Q.=Below Limit of Quantification

For NABL Scope

Mamta Bhavsar
Reviewed By

For Verification

FOR, GUJARAT TESTLAB PVT. LTD
Hemal Darji-Krishna Amin
Autho. Signatory

*** END OF REPORT ***

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4. The applicant manufactures the product at the manufacturing unit situated at Lodhikas, Rajkot, Gujarat, sells to distributors/retailers and also supplies to institutional buyers. Applicant collects GST and issues tax invoices for B2B and B2C supplies.

5. The applicant has asked the following question on Advance Ruling:

1. Whether the supply of our black mineral water with brand name "ALVA" manufactured and supplied by the applicant is classifiable under HSN

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22011010 (i.e. mineral waters and aerated waters : mineral waters") or some other HSN heading for the purpose of GST?

2. In the event HSN 22011010 is not held applicable, the applicant requests the AAR to kindly specify the correct HSN heading and the GST rate applicable to the said product.

6. The applicant's interpretation of law is as under:

(a) The applicant's product is a "water, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured" and therefore falls within HSN 22011010 (mineral waters/mineral water).

(b) The text of the HSN heading and sub-heading (2201/22011010) covers mineral waters and aerated waters that do not contain added sugar or flavour, that the applicant's product contains added minerals only (as per the lab report), and contains no flavouring or sweeteners & therefore the product squarely fits within the scope of HSN 22011010.

(c) The addition of minerals (to achieve mineral composition) does not transform the product into a different category outside heading 2201, that 2201 notes and explanatory notes for HS Chapter 22 treat mineral waters (22011010 etc.) (natural or artificial) as covered under sub-headings for mineral waters (22011010 etc.). Therefore, the presence of minerals (whether naturally occurring or added to purified water to produce a mineral water) does not preclude classification under 22011010 provided there is no added sugar or flavour (which is not present in the applicant's product).

(d) If the AAR takes a different view, the applicant requests the AAR to clarify whether the product would fall under another sub-heading of Chapter 22 i.e. "waters containing added sugar or sweetening matter or flavoured" e.g. 2202 – or other sub-headings of 2201) and to specify the correct HSN and applicable GST rate.

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(e)Applicant relies upon (i) product label and technical specification. (ii) laboratory analysis report confirming composition and (ii) the explanatory notes/HSN text for Chapter 22.

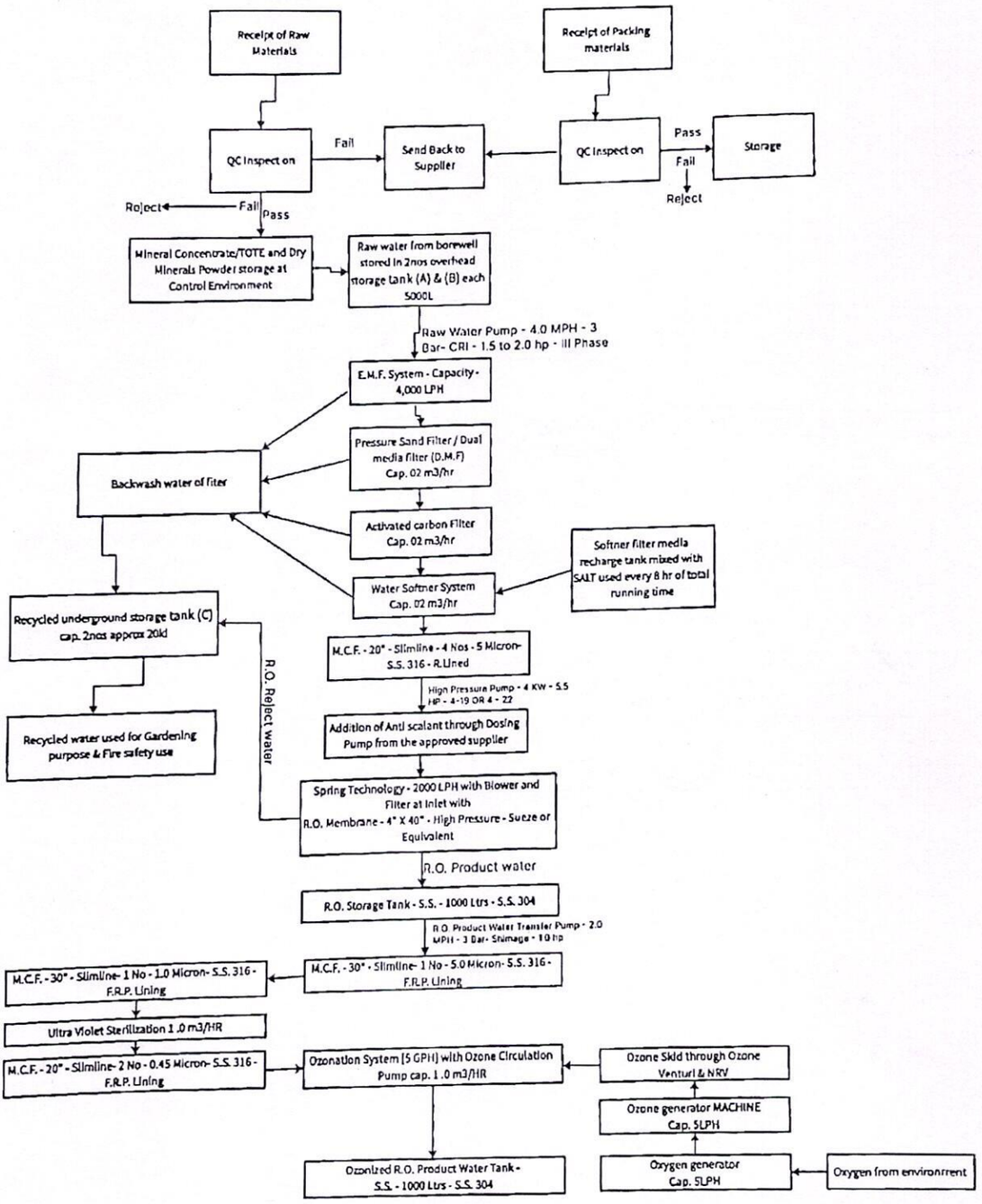
(f)The applicant has contended that the supply of ALVA is classifiable under HSN 22011010, or that if there is an alternative heading, the correct HSN heading may be specified.

7. Personal hearing was granted on 08.04.2026 wherein Shri Bansi Sudhir Pandya, authorised representative appeared on behalf of the applicant and reiterated the facts & grounds as stated in the application. During the course of hearing, the representative has submitted flow charts marked as "Raw materials to product R.O. water" and flow charts showing processes carried out in Alkaline Water Plant, Black Alkaline Water Plant as well as flow chart regarding rinsing, filling & capping RFC plant. Images of the same are shown hereunder:

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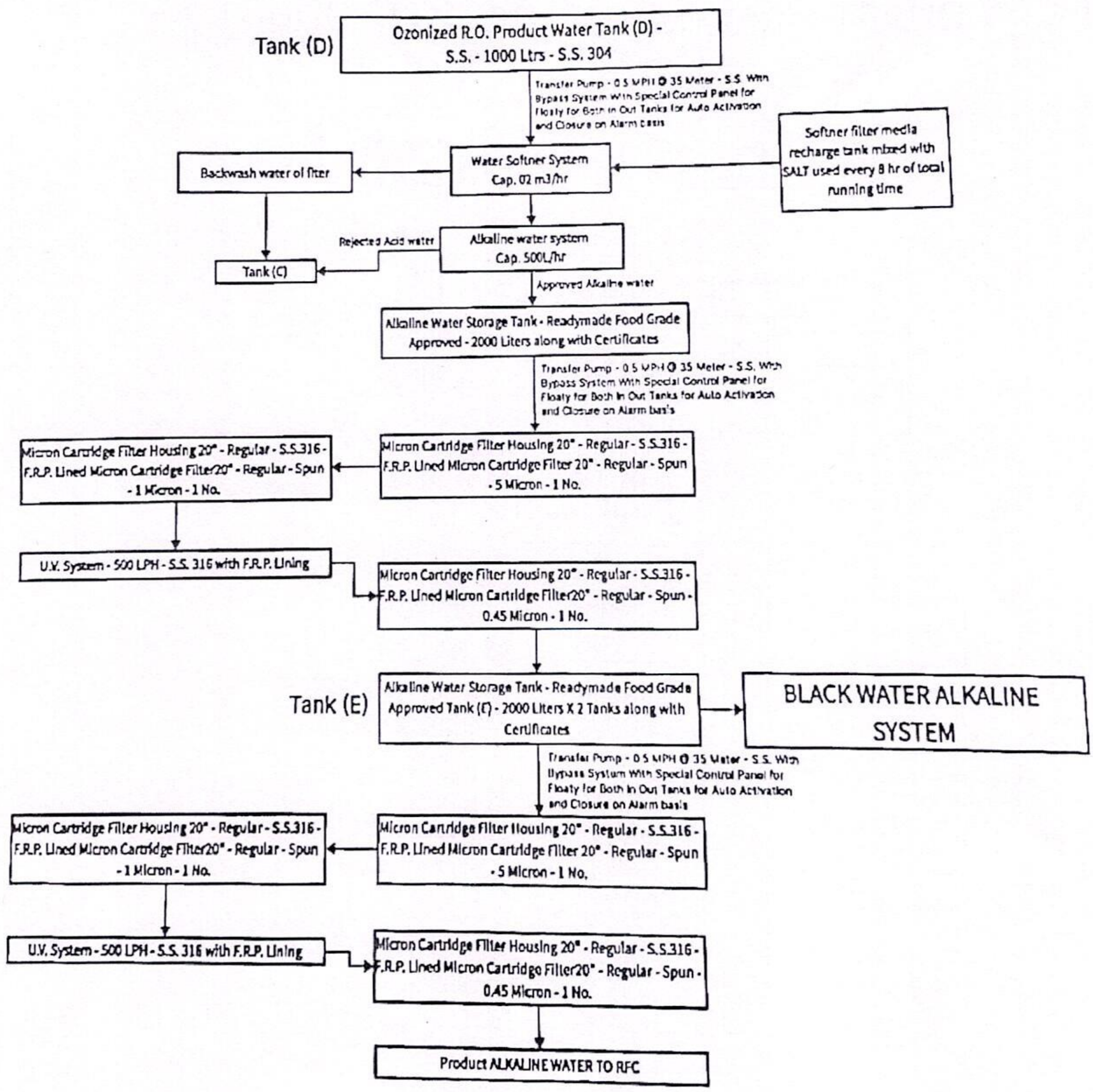
FLOW CHART : RAW MATERIALS TO PRODUCT R.O. WATER



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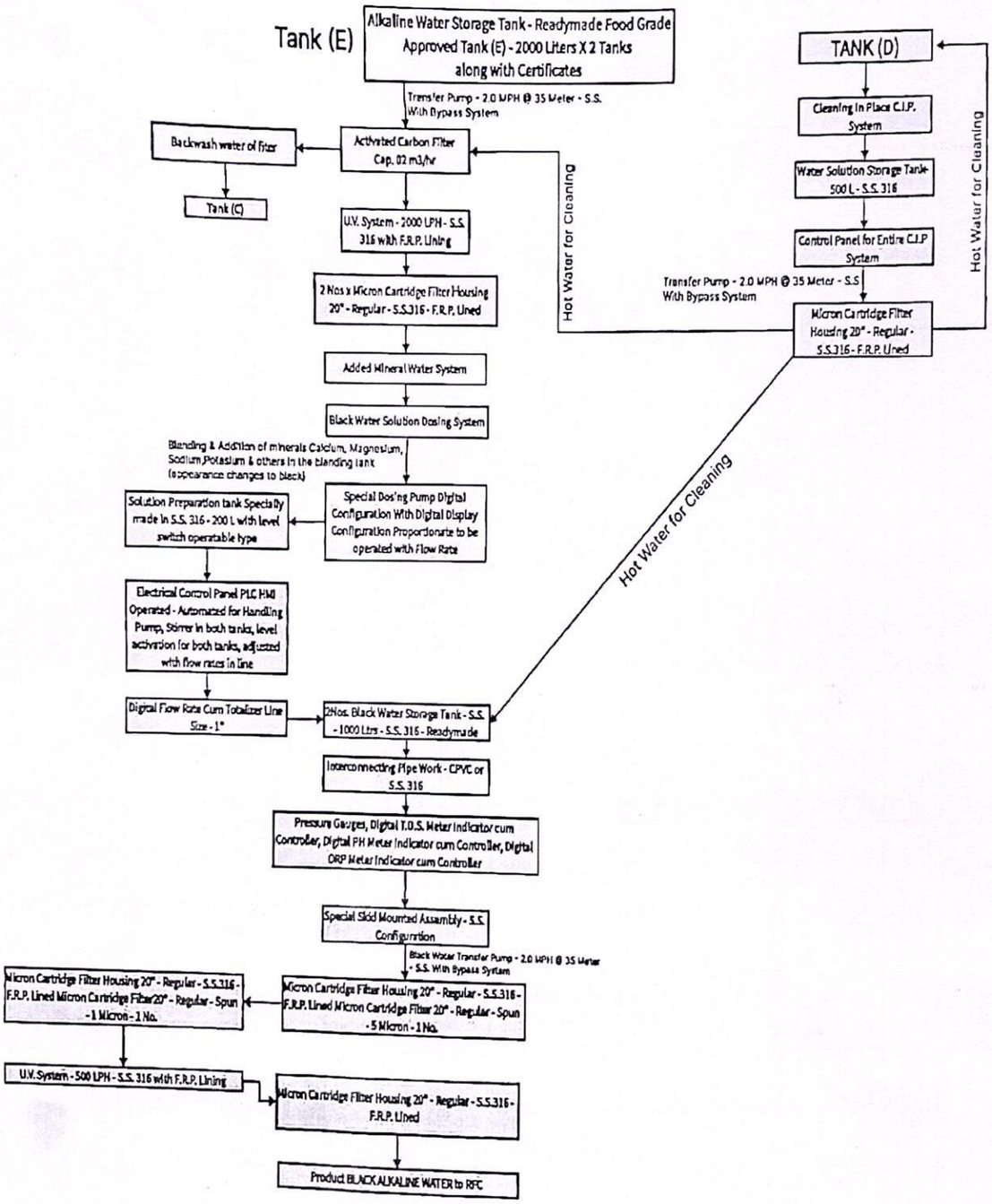
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FLOW CHART : ALKALINE WATER PLANT



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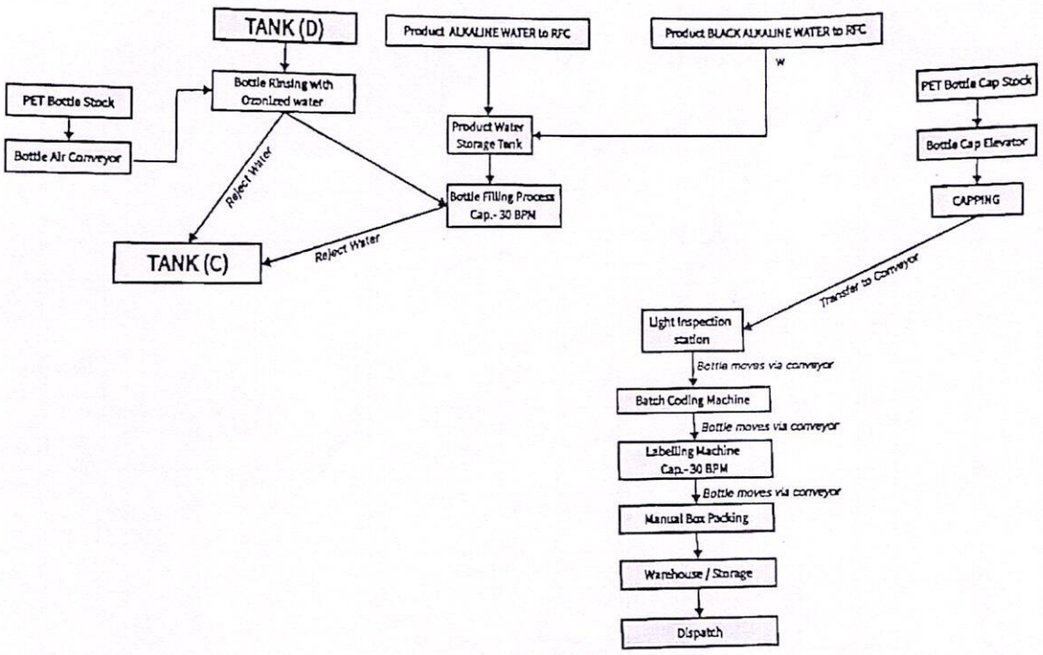
FLOW CHART : BLACK ALKALINE WATER PLANT



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FLOW CHART : RINSING,FILLING & CAPPING (RFC) PLANT



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Discussion and findings

8. At the outset, we would like to state that the provisions of both the CGST Act and the GGST 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 provisions under the GGST Act.

9. We have considered the submissions made by the applicant in their application for advance ruling as well as the submissions made both oral and written during the course of personal hearing. We have also considered the issue involved, the relevant facts & the applicant's submission/ interpretation of law in respect of question on which the advance ruling is sought. We also considered the written submission provided by the Assistant Commissioner of the State Tax, Unit-92, Rajkot dated 07/04/2026.

10. We find that the applicant is engaged in the business of manufacture and supply of bottled water under the brand ALVA (trade name : OXYHYDRA BEVERAGES PVT.LTD.) which is sold in bottles of various capacities (250 ml, 475 ml, 500 ml& in 1 L) packed, labelled and marketed for human consumption. The applicant has submitted that their product is water with added minerals (as per laboratory report shown in para 3 above), does not contain any added flavoring,

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added sugar, sweetening matter, preservatives or any other additives (lab reports confirm only mineral composition and standard physico-chemical parameters). The applicant is of the opinion that their product is covered under HSN heading and sub-heading (2201/22011010) as it covers mineral waters and aerated waters that do not contain added sugar or flavour, that the applicant's product contains added minerals only and contains no flavouring or sweeteners & therefore the product squarely fits within the scope of HSN 22011010. The applicant has further stated that the addition of minerals (to achieve mineral composition) does not transform the product into a different category outside heading 2201, that 2201 notes and explanatory notes for HS Chapter 22 treat mineral waters (22011010 etc.) (natural or artificial) as covered under sub-headings for mineral waters (22011010 etc.) and therefore, the presence of minerals (whether naturally occurring or added to purified water to produce a mineral water) does not preclude classification under 22011010 provided there is no added sugar or flavour (which is not present in the applicant's product).

11. The applicant has asked the following question on Advance Ruling:

1. Whether the supply of our black mineral water with brand name "ALVA" manufactured and supplied by the applicant is classifiable under HSN 22011010 (i.e. mineral waters and aerated waters : mineral waters") or some other HSN heading for the purpose of GST?

2. In the event HSN 22011010 is not held applicable, the applicant requests the AAR to kindly specify the correct HSN heading and the GST rate applicable to the said product.

12. We have gone through the lab report of the applicant's product as well the various flow charts marked as "Raw materials to product R.O. water" and flow charts showing processes carried out in Alkaline Water Plant, Black Alkaline Water Plant as well as flow chart regarding rinsing, filling & capping RFC plant as appearing in paras - 3 & 7 above The lab report suggests that the sample of the product is "Drinking Water" and Black coloured liquid (black water). On going through the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), we find that beverages are covered under Chapter 22 which covers "Beverages, spirit and vinegar" and drinking water/mineral water etc. being 'beverages', would fall under the said Chapter. Further, since the applicant has opined that the black mineral water with

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brand name "ALVA" manufactured and supplied by them is classifiable under HSN 22011010, we find it prudent to refer to the Chapter Notes of Chapter 22 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), heading 2201 as per the Customs Tariff as well as the HSN notes of heading 2201. The same are reproduced below:

CHAPTER 22: Beverages, spirits and vinegar

NOTES:
1. This Chapter does not cover:
(a) products of this Chapter (other than those of heading 2209) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 2103);
(b) sea water (heading 2501);
(c) distilled or conductivity water or water of similar purity (heading 2853);
(d) acetic acid of concentration exceeding 10 % by weight of acetic acid (heading 2915);
(e) medicaments of heading 3003 or 3004; or
(f) perfumery or toilet preparations (Chapter 33).

2. For the purposes of this Chapter and of Chapters 20 and 21, the —alcoholic strength by volume‖ shall be determined at a temperature of 20° C.
3. For the purposes of heading 2202, the term —non-alcoholic beverages means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 2203 to 2206 or heading 2208 as appropriate.

SUB-HEADING NOTE:
For the purposes of sub-heading 2204 10, the expression —sparkling wine‖ means wine which, when kept at a temperature of 20°C in closed containers, has an excess pressure of not less than 3 bars.

2201 WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW
2201 10 - Mineral waters and aerated waters
2201 10 10 --- Mineral waters
2201 10 20 --- Aerated waters
2201 90 - Other :
2201 90 10 --- Ice and snow
2201 90 90 --- Other

HSN Notes of heading 2201:

22.01 - Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.
2201.10 -Mineral waters and aerated waters
2201.90 - Other
This heading covers :
(A) Ordinary natural water of all kinds (other than sea water- see heading 25.01). Such waters remain in the heading, whether or not clarified or purified, except that distllled or conductivity water and water of similar purity are classified in heading 28.53. The heading excludes sweetened or flavoured water (heading 22.02).
(B) Mineral waters, whether natural or artificial.
(C) Natural mineral waters contain mineral salts or gases.
The composition of these waters varies considerably and they are generally classified according to the chemical characteristics of their salts, e.g. :
(1) Alkaline waters.
(2) Sulphated waters.
(3) Halide waters.
(4) Sulphuretted waters.
(5) Arsenical waters.
(6) Ferruginous waters.
Such natural mineral waters may also contain natural or added carbon dioxide.
Artificial mineral waters are prepared from ordinary potable water by adding the active principles (mineral salts or gases) present in the corresponding natural waters so as to produce waters of the same properties.
The heading excludes sweetened or flavoured (orange, lemon, etc.) mineral \Vaters (natural or artificial) (heading 22.02).
(C) Aerated waters (carbonated waters), i.e., ordinary potable waters charged with carbon dioxide gas under pressure. They are often called "soda waters" or "Seltzer" waters although tme "Seltzer" water is a natural mineral water.

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The heading excludes sweetened or flavoured aerated waters (heading 22.02).
(D) Ice and snow, i.e., natural snow and ice, and artificially frozen water.
The heading excludes edible ice of heading 21.05 and "carbonic acid snow" or "dry ice" (i.e., solid carbon dioxide) (heading 28.11).

13. Based on information available online, the applicant is an active company based in Rajkot, incorporated in January 2025 and engaged in the manufacturing and supply of black alkaline water. The test report submitted by the applicant for their product shows that it contains a black-coloured liquid (black water). The test report does not indicate the presence of sugar, sweetening agents or any flavouring substances in the sample of black mineral water. Additionally, the flow charts submitted by the applicant (referred to in para 7), which outline the entire process—from production of RO water, processing in the alkaline water plant and black alkaline plant to bottling and dispatch—do not mention the addition of sugar, sweetening agents or flavouring substances. Therefore, it is concluded that the applicant's product, "Black Mineral Water" under the brand name "Alva," is correctly classified under Heading 2201, specifically under sub-heading 22011010 of Chapter 22 of the First Schedule to the Customs Tariff Act, 1975.

14. Now, having decided the classification of the product, the rate of the said product needs to be ascertained for which a reference is required to be made to Notification No.09/2025-Central Tax (Rate) dated 17.9.2025. Notification No.09/2025-Central Tax (Rate) dated 17.9.2025 reads as under:

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
NOTIFICATION NO
9/2025-Central Tax (Rate)

New Delhi, the 17th September, 2025

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 01/2017-Central Tax (Rate), dated the 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 673(E), dated the 28th June, 2017, except as respects things done or omitted to be done before such supersession, the Central Government, on the recommendations of the Council, hereby notifies the rate of central tax of-

(i) 2.5 per cent. in respect of goods specified in Schedule I;
(ii) 9 per cent. in respect of goods specified in Schedule II;
(iii) 20 per cent. in respect of goods specified in Schedule III;
(iv) 1.5 per cent. in respect of goods specified in Schedule IV;
(v) 0.125 per cent. in respect of goods specified in Schedule V;
(vi) 0.75 per cent. in respect of goods specified in Schedule VI, and
(vii) 14 per cent. in respect of goods specified in Schedule VII,

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appended to this notification (hereinafter referred to as the said Schedules), that shall be levied on intra-State supplies of goods, the description of which is specified in the corresponding entry in column (3) of the said Schedules, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedules.

Schedule I – 2.5%

S. No.	Chapter/Heading/Subheading/ Tariff item	Description of goods
(1)	(2)	(3)
146.	2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured.

15. On going through the aforementioned Notification, we find that Entry No.146 of Schedule I of Notification No.09/2025- Central Tax (Rate) covers heading 2201 which reads as "Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured". wherein GST rate is 5% (2.5% CGST + 2.5% SGST). Hence, we find and conclude that the product of the applicant namely 'Black Mineral Water' is classifiable under sub-heading 22011010 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), falls under Entry No.146 of Schedule I of Notification No.09/2025- Central Tax (Rate) and is liable to GST at the rate 5% (2.5% CGST + 2.5% SGST).

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

RULING

1. Whether the supply of our black mineral water with brand name "ALVA" manufactured and supplied by the applicant is classifiable under HSN 22011010 (i.e. mineral waters and aerated waters : mineral waters") or some other HSN heading for the purpose of GST?

A.1: Black mineral water with brand name "ALVA" manufactured and supplied by the applicant is classifiable under HSN 22011010 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

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2. In the event HSN 22011010 is not held applicable, the applicant requests the AAR to kindly specify the correct HSN heading and the GST rate applicable to the said product.

A.2: The aforementioned product appears at Sr.No.146 of Schedule-I of Notification No.09/2025-Central Tax (Rate) dated 17.09.2025 and is liable to GST at the rate 5% (2.5% CGST + 2.5% SGST).

(Sushma Vora)
Member (SGST)



(Vishal Malani)
Member (CGST)

Place: Ahmedabad
Date: 08/05/2026