

THE WEST BENGAL AUTHORITY FOR ADVANCE RULING

GOODS AND SERVICES TAX

14 Beliaghata Road, Kolkata–700015

(Constituted under section 96 of the West Bengal Goods and Services Tax Act, 2017)

Members present:

Shafeeq S, Joint Commissioner, CGST & CX

Jaydip Kumar Chakrabarti, Senior Joint  
Commissioner, SGST

Preamble

A person within the ambit of Section 100 (1) of the Central Goods and Services Tax Act, 2017 or West Bengal Goods and Services Tax Act, 2017 (hereinafter collectively called “the GST Act”), if aggrieved by this Ruling, may appeal against it before the West Bengal Appellate Authority for Advance Ruling, constituted under Section 99 of the West Bengal Goods and Services Tax Act, 2017, within a period of thirty days from the date of communication of this Ruling, or within such further time as mentioned in the proviso to Section 100 (2) of the GST Act.

Every such appeal shall be filed in accordance with Section 100 (3) of the GST Act and the Rules prescribed there under, and the Regulations prescribed by the West Bengal Authority for Advance Ruling Regulations, 2018.

|                                    |                                                                                                               |
|------------------------------------|---------------------------------------------------------------------------------------------------------------|
| Name of the applicant              | McNROE Consumer Products Private Limited                                                                      |
| Address                            | UNIT 1204, Godrej Genesis Block EP & GP Plot No - XI, 12th Floor, Salt Lake, Bidhan Nagar, West Bengal 700091 |
| GSTIN                              | 19AABCM5674J1Z1                                                                                               |
| Case Number                        | WBAAR 28 of 2025-26                                                                                           |
| ARN                                | AD1911250047312D                                                                                              |
| Date of application                | November 24, 2025                                                                                             |
| Jurisdictional Authority (State)   | Stand Road Charge                                                                                             |
| Jurisdictional Authority (Central) | Bidhannagar Division                                                                                          |
| Order number and date              | 29/WBAAR/2025-26 dated 13.02.2026                                                                             |
| Applicant's representative heard   | Mr. Rahul Gupta, A/R<br>Mr. Vivek Kasera, A/R<br>Mr. Paras Kumar Jha, A/R                                     |

1.1 At the outset, we would like to make it clear that the provisions of the Central Goods and Services Tax Act, 2017 (the CGST Act, for short) and the West Bengal Goods and Services Tax Act, 2017 (the WBGST Act, for short) have the same provisions in like matter except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean reference to the corresponding similar provisions in the WBGST Act. Further to the earlier, henceforth for the purposes of these proceedings, the expression 'GST Act' would mean the CGST Act and the WBGST Act both.

1.2 The applicant, McNROE Consumer Products Pvt. Ltd., is presently engaged in the FMCG business and is one of the fastest growing companies in the personal hygiene segment. The applicant is the owner of popular brands such as Wild Stone, Secret Temptation and Heaven's Garden. In the grooming segment, the applicant supplies shaving cream and shaving foam, which are pre-shave cosmetic preparations used for softening facial hair and facilitating smooth shaving. Shaving cream is a semi-solid emulsion which requires manual lathering before application, whereas shaving foam is an aerosol-based pre-lathered preparation dispensed through a propellant system. Both shaving cream and shaving foam are intended for the same functional use, share similar formulation and composition, and differ only in their form and method of application.

1.3 The applicant has made this application under sub section (1) of section 97 of the GST Act and the rules made there under raising following questions vide serial number 14 of the application in FORM GST ARA-01:

- i. Whether "Shaving Foam" & "Shaving Cream" are same product and is classified under HSN Code 33071010?
- ii. Whether 5% GST to be applied on the supply of all the products falling under HSN Code 330710 as per Notification No. 09/2025 – Central Tax (Rate) dated 17 September 2025, effective from 22 September 2025?

1.4 The questions on which the advance ruling is sought for are found to be covered under clause (a) of sub-section (2) of section 97 of the GST Act.

1.5 The applicant states that the questions raised in the application neither have been decided by nor is pending before any authority under any provision of the GST Act.

1.6 The application is, therefore admitted.

## **2. Submission of the Applicant**

2.1 The applicant submits that in the grooming segment, he supplies shaving cream and shaving foam, which are pre-shave cosmetic preparations used for softening facial hair and facilitating smooth shaving. Both products serve the identical purpose of softening facial hair and providing lubrication for a comfortable shave. The only distinction between the two lies in their formulation and presentation, namely:

- I. Shaving cream is a semi-solid emulsion which requires manual lathering before application;
- II. Shaving foam is an aerosol-based product which provides pre-formed lather upon dispensing.

2.2 According to him, there is no difference in the essential character or consumer usage of the two products. The nature and composition of both goods are as under:

| <b>Particulars</b>                                                                                                      | <b>Shaving Cream</b>                                              | <b>Shaving Foam</b>                                                           |
|-------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|-------------------------------------------------------------------------------|
| <b>Primary Ingredients</b>                                                                                              | Stearic Acid, Myristic Acid, Glycerin, Alkali (KOH/NaOH), Perfume | Stearic Acid, Glycerin, Sorbitol, Triethanolamine, Surfactants (SLS), Perfume |
| <b>Physical Form</b>                                                                                                    | Semi-solid emulsion (requires manual lathering)                   | Pre-lathered aerosol emulsion                                                 |
| <b>Function / Use</b>                                                                                                   | Applied on beard area to soften and lubricate hair for shaving    | Same                                                                          |
| <b>Essential Character</b>                                                                                              | Foaming, cleansing, lubricating medium for shaving                | Same                                                                          |
| Both are designed for identical end use — facilitating a smooth shave by softening beard hair and lubricating the skin. |                                                                   |                                                                               |

2.3 Prior to 22.09.2025, GST of 18% was applied on the supply of the goods falling under Heading 3307. However, after the amendment vide Notification No. 09/2025 – Central Tax (Rate) dated 17th September 2025, effective from 22nd September 2025, the rate structure was bifurcated — prescribing a concessional GST rate of 5% in respect of shaving cream, shaving lotion and after-shave lotion. Further, the notification also stated that GST of 18% to applied on the supply of Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties [other than shaving cream, shaving lotion and aftershave lotion.

2.4 Interpretation on whether “Shaving Foam” and “Shaving Cream” are the same product

and are classifiable under HSN Code 33071010:-

The applicant submits that both shaving cream and shaving foam share a common base composition and exhibit similar functional and performance characteristics, as detailed below:

**A. Shaving Cream**

| <b>Ingredient</b>                                                           | <b>Function</b>            |
|-----------------------------------------------------------------------------|----------------------------|
| Aqua                                                                        | Solvent / base medium      |
| Stearic Acid                                                                | Emulsifier                 |
| Glycerin                                                                    | Moisturiser / humectant    |
| Potassium Hydroxide, Sodium Hydroxide,<br>Myristic Acid, Coconut Fatty Acid | Lather and foam formation  |
| Perfume                                                                     | Fragrance                  |
| Butylated Hydroxytoluene (BHT)                                              | Antioxidant                |
| Magnesium Stearate, Bees Wax                                                | Thickener                  |
| Menthol                                                                     | Cooling and soothing agent |

**B. Shaving Foam**

| <b>Ingredient</b>                                     | <b>Function</b>            |
|-------------------------------------------------------|----------------------------|
| Aqua                                                  | Solvent / base medium      |
| Stearic Acid                                          | Emulsifier                 |
| Glycerin, Sorbitol                                    | Moisturiser / humectant    |
| Triethanolamine, Laureth-23, Sodium<br>Lauryl Sulfate | Lather and foam formation  |
| Perfume, Cedrus Atlantica Bark Oil                    | Fragrance                  |
| Butylated Hydroxytoluene (BHT)                        | Antioxidant                |
| Hydroxyethyl Cellulose                                | Thickener                  |
| Menthol                                               | Cooling and soothing agent |

2.5 From a functional and compositional standpoint, both products are essentially identical. The only distinction between shaving cream and shaving foam lies in their form of presentation, and not in their chemical composition, intended use, or consumer application. There is no difference in the manner of usage by end consumers. Both products are designed to cleanse, soften, and lubricate the beard area to facilitate a smooth and comfortable shave. The base fatty acids (Stearic Acid and Myristic Acid) and moisturising agents (Glycerin, Sorbitol, Coconut Fatty Acid) are common to both products, resulting in similar foaming, cleansing, lubricating, and protective effects. The sole difference is that

shaving foam is supplied in a pre-lathered form, whereas shaving cream requires manual formation of lather with water and a brush. However, both products are based on the same formulation principles and perform the identical function of softening facial hair and enabling a smooth shave.

2.6 Accordingly, shaving foam is functionally, compositionally, and in trade parlance equivalent to shaving cream. It therefore merits classification under the same heading as shaving cream, i.e. HSN 330710, and should be eligible for the concessional GST rate of 5% under Notification No. 09/2025 – Central Tax (Rate) dated 17.09.2025, effective from 22.09.2025. As per Rule 3(b) of the General Rules for Interpretation, classification must be determined based on the essential character of the goods rather than minor differences in presentation or packaging.

2.7 On a literal reading, since shaving foam is not expressly mentioned against the concessional rate entry, it may appear to fall under the general rate of 18%. However, such an interpretation would be contrary to the true scope, intent, and scheme of Heading 3307. The principle of *ejusdem generis* mandates that goods of the same kind or nature as those specifically listed should be treated alike unless expressly excluded. The principle of parity and legislative intent clearly indicates that the concessional rate was intended for basic shaving preparations facilitating the act of shaving.

2.8 Excluding shaving foam—being a direct functional equivalent of shaving cream—would result in arbitrary and irrational classification without any reasonable basis. Under the erstwhile Central Excise Tariff, both shaving cream and shaving foam were classified under HSN 33071010, and judicial precedents under the earlier regime have consistently recognised functional equivalence as the decisive criterion for classification. Accordingly, “Shaving Foam” is functionally and compositionally identical to “Shaving Cream” and is classifiable under HSN 33071010 (Shaving Cream).

2.9 Interpretation on whether 5% GST is applicable on the supply of all products falling under HSN Code 330710, as per Notification No. 09/2025 – Central Tax (Rate) dated 17.09.2025:-

Notification No. 09/2025 provides a concessional GST rate of 5% for shaving cream, shaving lotion, and after-shave lotion falling under HSN Code 3307. Other products such as pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories, and other perfumery, cosmetic or toilet preparations not elsewhere specified or included—including prepared room deodorisers, whether or not perfumed or having disinfectant properties—other than shaving cream, shaving lotion, and after-shave lotion,

attract GST at the rate of 18%. The legislative intent behind the notification is to grant a concessional rate to primary shaving aids used by consumers. Shaving foam is essentially shaving cream in aerosolised form, serving the same purpose and function. It may be noted that HSN 3307 covers pre-shave, shaving, and after-shave preparations. Chapter 33 does not specifically mention shaving foam. Therefore, the intent of the law is clearly to apply the concessional rate of 5% to products falling under HSN 330710, namely shaving cream, shaving lotion, and after-shave lotion, and to apply 18% GST to other products under HSN 3307 not covered under HSN 330710.

2.10 Based on the above interpretation and facts, the Applicant respectfully submits that:-

- I. "Shaving Foam" and "Shaving Cream" are the same product in substance and are classifiable under HSN 33071010.
- II. Shaving foam is eligible for GST at the rate of 5%, as per Notification No. 09/2025 – Central Tax (Rate) dated 17.09.2025, effective from 22.09.2025, being identical in function and use to shaving cream.
- III. Products falling under HSN 330710 are eligible for GST at the rate of 5%, as per Notification No. 09/2025 – Central Tax (Rate) dated 17.09.2025.

### **3. Submission of the Revenue**

3.1 The concerned officer from revenue has not expressed any view on the merit of the instant case.

### **4. Observations & Findings of the Authority**

4.1 We have gone through the records of the issue as well as submissions made by the authorized representative of the applicant during personal hearing. The Revenue has not expressed any view in this regard.

4.2 According to the facts narrated by the applicant, it is a company dealing in FMCG in the category of personal hygiene. It is home to brands like Wild Stone, Secret Temptation & Heaven's Garden. In the grooming segment for shaving purposes, the applicant supplies shaving cream and shaving foam, which, the applicant believes, are pre-shave cosmetic preparations used for softening facial hair and facilitating smooth shaving.

The applicant states while shaving cream is a semi-solid emulsion that requires manual lathering before application, shaving foam is an aerosol-based pre-lathered preparation dispensed through a propellant system. Both are intended for the same functional use, share similar formulation and composition, and differ only in their form and method of application.

According to the applicant's submission, there is no difference in the essential character and consumer usage of the two goods. Shaving cream has Stearic Acid, Myristic Acid, Glycerin, Alkali (KOH/NaOH) and perfume as its primary ingredients while shaving foam has Stearic Acid, Glycerin, Sorbitol, Triethanolamine, Surfactants (SLS) and perfume as primary ingredients. The physical form of shaving cream is semi-solid emulsion which requires manual lathering and that of shaving foam is pre-lathered aerosol emulsion which does not require lathering.

The applicant states that after the change of GST rates in terms of Notification No. 09/2025 – Central Tax (Rate) Dated 17.09.2025, the rate structure of goods under HSN 3307 has been bifurcated. Concessional GST @ 2.5% CGST+2.5% SGST has been prescribed in respect of shaving cream, shaving lotion and after-shave lotion. The notification also prescribed GST @ 9% CGST+9% SGST is to be applied on the supply of pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties [other than shaving cream, shaving lotion and aftershave lotion].

4.3 Under the above circumstance, the applicant has placed before us the following two questions:

1. Whether "Shaving Foam" & "Shaving Cream" is the same product and is classified under HSN Code 33071010?

2. Whether 5% GST is to be applied on the supply of all the products falling under HSN Code 330710 as per Notification No. 09/2025 – Central Tax (Rate) dated 17 September 2025, effective from 22 September 2025?

4.4 Shaving is a process by which we usually remove hair from our skin. Normally it is done with the help of a razor like substance. When we use razor to cut and remove the hair, they hairs require to be softened first in order to have a smoother cut.

Shaving process usually involves three kinds of products according to the stages of shaving. In the first stage, a pre-shave product like a scrub or oil is applied on the face or skin in order to exfoliate the skin and unclog the pores. In the second stage of shaving we usually apply soap like substance to create lather over the hair to be removed and spread the lather in order to soften the hair. It creates a protective layer on the skin, allowing the razor to glide smoothly. And after the hair is removed by razor, after-shave preparations are used on the shaved area for soothing the burning sensation on the skin. This is the third and the last stage of shaving.

There may be four kinds of agents for creating lather on the face/ skin at the second stage of shaving as described above.

1. Shaving soap: we may use shaving soap for this purpose. Normally we soak a shaving brush with normal or warm water first and then load the soap by swirling the wet brush on the soap. Then we build the lather and spread it with the help of soap taken on the brush and apply water as and when required in appropriate quantity.
2. Shaving cream: We can use shaving cream also. In this case, we apply some amount of cream and create lather by swirling a wet brush on the cream and then spread the lather with the brush.
3. Shaving gel: It may also be used for this purpose. Here we apply some amount of gel and create lather by using a wet brush or we can take some amount of gel on our fingers and apply it gently to create lather and spread it on the skin from where hair is to be removed.
4. Shaving foam: It has different kind of application. We do not need a brush to use shaving foam. In this case lather is already created. We have to shake the container of the foam well and take the lather dispensed from the container on our hand and apply the lather gently and evenly on the area.

What we understand from the above is that all the four products are different from one another in terms of physical properties, application method etc. though the basic purpose of all the products is the same i.e. to soften the hair on the skin with the help of lather. While for the other three we have to create lather from those agents, in case of shaving foam lather is pre-existing and we need not create any lather. Since the subject matter of this application refers to shaving cream and shaving foam only, we will restrict our discussion to these two products.

4.5 The basic purpose of use of shaving cream and shaving foam is the same i.e. to create a protective layer of lather on the skin, allowing the razor to glide smoothly to cut the hair. In case of shaving cream lather is to be created while in case of shaving foam lather is formed on the skin when it is applied from the can in which the chemical is contained.

Composition wise shaving cream contains rich emulsion of oils (coconut, argan), fatty acids (stearic acid), soaps/surfactants, glycerine, and skin conditioners (shea butter, lanolin) etc. On the other hand, shaving foam contains Liquid soap/detergent base with water, often glycerine, plus flammable hydrocarbon propellants (butane, propane, isobutene etc.) to force the creamy liquid out as foam. So chemically the two are not the same products.

From common parlance also shaving cream and shaving foam is not the same product.

When a customer looks for shaving foam, he wants a product different from shaving cream and vice-versa. From commercial point of view, if we ask for one particular product in shop, we are not provided with the other. The names of the products under consideration are not used interchangeably in the market. Commercially the two are different products in terms of packaging, price and application for use.

4.6 If we look at the HSN codes of the goods discussed in Paragraph 4.4 and the related provisions of the Customs Tariff Act, 1975, we will observe the followings:

1. Shaving soap other than shaving cream is included in Chapter 34 and is covered by tariff item 34011120. But shaving soap is out of the scope of this ruling.
2. In the Customs Tariff Act, 1975 we find two HSN codes against shaving cream and shaving gel. Shaving cream is included in Chapter 33 covering 'Essential oils and resinoids, perfumery, cosmetic or toilet preparations' and is covered by tariff item 33071010. Again, shaving cream and shaving gel as organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap is included in Chapter 34 and related tariff item is 34013012.
3. Chapter Note 1(b) of Chapter 33 excludes 'soap or other products of heading 3401' from Chapter 33. Similarly, Chapter Note 1(c) of Chapter 34 excludes *inter alia* 'shaving creams and foams (heading 3307)' from Chapter 34. The said note is reproduced here:
  1. *This Chapter does not cover:*
    - (a) *edible mixtures or preparations of animal, vegetable or microbial fats or oils of a kind used as mould release preparations (heading 1517);*
    - (b) *separate chemically defined compounds; or*
    - (c) *shampoos, dentrifices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 3305, 3306 or 3307).*

4.7 A conjoint reading of the referred HSN codes in Paragraph 4.6 and the above noted exclusion clauses leads us to conclude that shaving cream and shaving gel are includible into tariff heading 3307. Tariff item 34013012 refers to those shaving cream and shaving gel which are organic surface-active products and preparations for washing the skin. On the other hand, shaving foam is a product different from shaving cream and both of them are includible into the HSN code 3307.

Now we should look at the sub-headings of tariff heading 3307. The related entries are as under:

|            |                                                                                                                                                                                                                                                                                      |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3307       | Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties |
| 3307 10    | - <i>Pre-shave, shaving or after-shave preparations:</i>                                                                                                                                                                                                                             |
| 3307 10 10 | --- Shaving cream                                                                                                                                                                                                                                                                    |
| 3307 10 90 | --- Other                                                                                                                                                                                                                                                                            |

Shaving cream has found its entry in tariff item 33071010. The rest of the pre-shave, shaving or after-shave preparations are included in tariff item 33071090.

In our considered view, both shaving cream and shaving foam are included in HSN code 3307. While the former is covered by tariff item 33071010, the latter is covered by item no. 33071090 which is a broad entry covering all pre-shave, shaving or after shave preparations except shaving cream.

4.8 Coming back to the domain of GST, we find the following entries in respect of the goods under question vide Notification no. 01/2017 - Central Tax (Rate) dated 28.06.2017 as amended by Notification no. 9/2025 - Central Tax (Rate) dated 17.09.2025:

Schedule I

| S. No. | Chapter/Heading/ Sub heading/Tariff item | Description of goods                             |
|--------|------------------------------------------|--------------------------------------------------|
| 249.   | 3307                                     | Shaving cream, shaving lotion, aftershave lotion |

Schedule II

| S. No | Chapter/Heading/ Sub-heading/Tariff item | Description of goods                                                                                                                                                                                                                                                                                                                                  |
|-------|------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 64.   | 3307                                     | Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties [other than shaving cream, shaving lotion and aftershave lotion] |

It is evident from the conjoint reading of the relevant entries of the two schedules that serial no. 64 of Schedule II specifically excludes shaving cream (having tariff item 33071010), shaving lotion and aftershave lotion ( both having tariff item 33071090) from this entry to accommodate these goods in Schedule I vide entry no. 249. It implies that pre-shave and

shaving or after shave preparations other than shaving cream, shaving lotion and aftershave lotion having tariff item 33071090 remain in entry no. 64 of Schedule II.

As such, shaving cream, shaving lotion and aftershave lotion is to be taxed @ 2.5% CGST + 2.5% SGST in terms of Notification No. 01/2017 – Central Tax (Rate) Dated 28.06.2017 as amended by Notification No. 9/2025 – Central Tax (Rate) Dated 17.09.2025.

On the other hand, shaving foam, being a shaving preparation is left with serial no. 64 of Schedule II to be taxed @ 9% CGST + 9% SGST in terms of Notification *ibid*.

In view of the foregoing discussion, we rule as under:

### **RULING**

**1. Whether “Shaving Foam” & “Shaving Cream” is the same product and is classified under HSN Code 33071010?**

**Answer:** The two are not the same products. Both shaving cream and shaving foam are included in tariff heading 3307. While the former is covered by tariff item 33071010, the latter is covered by tariff item 33071090.

**2. Whether 5% GST is to be applied on the supply of all the products falling under HSN Code 330710 as per Notification No. 09/2025 – Central Tax (Rate) dated 17 September 2025, effective from 22 September 2025?**

**Answer:** The answer is in the negative.

Sub heading 330710 covers all pre-shave, shaving or after shave preparations. Shaving cream is covered by tariff item 33071010. All other pre-shave, shaving or after shave preparations come under tariff item 33071090. Shaving lotion and aftershave lotion are included in this residual code. As such, shaving cream, shaving lotion and aftershave lotion are to be taxed @ 2.5% CGST + 2.5% SGST vide serial no. 249 of Schedule I in terms of Notification No. 01/2017 – Central Tax (Rate) Dated 28.06.2017 as amended by Notification No. 9/2025 – Central Tax (Rate) Dated 17.09.2025.

On the other hand, the rest of the pre-shave, shaving or after shave preparations including

shaving foam are covered by tariff item 33071090 and are to be taxed @ 9% CGST + 9% SGST vide serial no. 64 of Schedule II in terms of Notification *ibid*.

Sd/-

(SHAFEEQ S.)

Member

West Bengal Authority for Advance Ruling

Sd/-

(JAYDIP KUMAR CHAKRABARTI)

Member

West Bengal Authority for Advance Ruling

Place: Kolkata

Date: 13<sup>th</sup> February 2026

To,

McNROE Consumer Products Private Limited

UNIT 1204, Godrej Genesis Block EP & GP Plot No – XI, 12th Floor, Salt Lake,

Bidhan Nagar, West Bengal 700091

Copy to:

- (1) The Principal Chief Commissioner, CGST & CX, 180, Shantipally, R.B.Connector, Kolkata-700107
- (2) The Commissioner of State Tax, West Bengal, 14, Beliaghata Road, Kolkata-700015
- (3) The Charge Officer, Stand Road Charge, 14, Beliaghata Road, Kolkata-700015
- (4) The Commissioner, CGST & CX, Kolkata North Commissionerate, 180,, Shantipally R.B.Connector, Kolkata-700107
- (5) Office Copy