

AUTHORITY FOR ADVANCE RULING, TAMIL NADU
No.207, 2nd 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:

Shri C. Thiyagarajan, I.R.S., Commissioner/Member (CGST), Office of the Commissioner of GST and Central Excise, Audit I Commissionerate, Chennai - 600 101.	Shri B. Suseel Kumar, B.E., MBA., Joint Commissioner/Member (SGST), Authority for Advance Ruling, Tamil Nadu, Chennai - 600 006.
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Advance Ruling No. 14/ARA/2026, dated 27.02.2026

1. Any appeal against this Advance Ruling order shall lie before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai as under Sub-Section (1) of Section 100 of CGST Act / TNGST Act 2017, within 30 days from the date on 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 (herein 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		33AAACK6087A1ZW
Legal Name of Applicant		M/s. Kaleesuwari Refinery Private Limited
Registered Address / Address provided while obtaining user id		Old No.14, New No.8, Andiappan Street, Old Washermenpet Chennai – 600 021.
Details of Application		GST ARA – 01 Application Sl. No. 30/2025/ARA dated 26.06.2025
Jurisdictional Officer		State: Royapuram Assessment Circle Chennai (North) Division, North-II Zone.
Concerned Officer		Center: Chennai-North Commissionerate Division: Royapuram, Range-III.
Nature of activity(s) (proposed / present) in respect of which advance ruling sought for		
A	Category	Factory/ Manufacturing
B	Description (in brief)	The applicant is a major manufacturer and marketer of edible oils and other food products. The company is preparing to launch a new product under the name “Deepam Lite”, which is made from a single ingredient only i.e., 100% refined rice bran oil (RBO) and contains no synthetic fragrances or infusions of any kind.
Issue/s on which advance ruling required		Classification of any goods or service or both
Question(s) on which advance ruling is required		1. Whether the HSN code for rice bran oil is appropriate and in accordance with GST classification norms? 2. Whether the applicable GST rate on the edible oil is 5% or is it 12%?

1. **M/s.Kaleesuwari Refinery Private Limited** Old No.14, New No.8, Andiappan Street, Old Washermenpet Chennai – 600 021 bearing GSTIN:**33AAACK6087A1ZW** (hereinafter ‘the Applicant’) has 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. The online application form for advance ruling dated 19.06.2025 vide ARN: AD3306250591553 and subsequently physical copy received in this office on 26-06-2025 as mandated under Rule 107A.

1.2 The relevant facts as submitted by the applicant in their application is as follows.

- M/s. Kaleesuwari Refinery Private Limited (hereinafter 'the Applicant') is engaged in the manufacture and marketing of edible oils and other food products.
- Further, the applicant is preparing to launch a new product under the name "Dheepam Lite", which is made from a single ingredient only i.e., 100% refined rice bran oil (RBO) and contains no synthetic fragrances or infusions of any kind.
- A brief details on the new product is given below,
 - a. **Product Nature:** Dheepam Lite is not a blended oil – it is not a mixture or combination of any oils
 - b. **Composition:** It is made from a single ingredient only, i.e., 100% refined rice bran oil (RBO).
 - c. **Additive:** The product contains no synthetic fragrances or infusion of any kind.
 - d. **Labelling Transparency:** These key points (non-blended, 100% RBO, no fragrance) will be clearly mentioned on the product packaging for transparency.
 - e. **Regulatory Compliance:** FSSAI approved has been duly obtained, and the green logo has been affixed on the product label in compliance with applicable regulation.

1.3 The product label is attached along with the FSSAI license number, grading the same as edible oil and can be used for cooking purposes.

1.4 With the above facts of the case, the applicant has filed an application seeking for advance ruling on the following query.

1. *Whether the HSN code for rice bran oil is appropriate and in accordance with GST classification norms?*
2. *Whether the applicable GST rate on the edible oil is 5% or is it 12%?*

2. PERSONAL HEARING

The applicant was given an opportunity to be heard in person on 11.11.2025 vide this office memorandum No.30/ARA, dated 30.10.2025. However, the Applicant in letter dated 11.11.2025 have requested approval for withdrawal of their application of Advance Ruling, consequent to the clarification issued by the Central Government, prescribing the applicable rate of tax on the said product, under the GST 2.0 reform, vide Notification No.9/2025, Central Tax Rate, dated 17.09.2025.

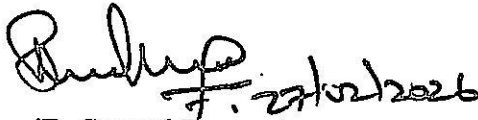
3. DISCUSSION AND FINDINGS:

After due consideration, the aforementioned letter of the applicant, wherein they have requested to approve the withdraw the Advance ruling application due to clarification issued by the Central Government, prescribing the applicable rate of tax on the said product, under the GST 2.0 reform, vide Notification No.9/2025, Central Tax Rate, dated 17.09.2025, as they do not wish to pursue it any further, is taken on record. Hence, their request is considered and the application is allowed to be treated as withdrawn without going into the merits or detailed facts of the case.

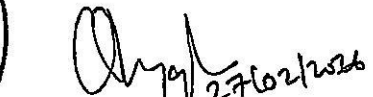
4. In view of the above, we rule as under:

RULING

The ARA Application received from the applicant on 26.06.2025 is disposed as withdrawn as per the request of the applicant.


(B. Suseel Kumar)
Member (SGST)




(C. Thiyagarajan)
Member (CGST)

To

M/s. Kaleesuwari Refinery Private Limited.
GSTIN: 33AAACK6087A1ZW
Old No.14, New No.8, Andiappan Street,
Old Washermenpet,
Chennai – 600 021. **(By Speed Post)**

Copy submitted to :

1. The Principal Chief Commissioner of GST and Central Excise,
26/1, Uthamar Mahatma Gandhi Road,
Nungambakkam, Chennai 600 034.
2. The Commissioner of Commercial Taxes,
2nd Floor, Ezhilagam, Chepauk, Chennai 600 005.
3. The Commissioner of GST and Central Excise,
Chennai-North Commissionerate,
No.26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai – 600 034.

Copy to :

1. The Assistant Commissioner (ST),
Royapuram Assessment Circle,
No.32, 2nd Floor, Integrated and Commercial Taxes Building,
Elephant Gate Bridge Road, Vepery, Chennai – 600 003.
2. Master File / Stock File – A1