

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	Zydus Wellness Products Limited
Address	Mouza- Mahiary, NH-6 Bombay Road, P.S. Domjur, Howrah, Howrah, West Bengal, 711302
GSTIN	19AABCZ3366L1ZR
Case Number	WBAAR 29 of 2025-26
ARN	AD191125008900C
Date of application	November 28, 2025
Jurisdictional authority (State)	Large Taxpayer Unit
Jurisdictional authority (Centre)	Bally I Division, Howrah Commissionerate
Order number and date	32/WBAAR/2025-26 dated 24.02.2026
Applicant's representative heard	Mr. Mayank Jain, Advocate Mr. Mihir Gupte, Advocate Mr. Marmik Kamdar, Advocate

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 is engaged in the manufacture and marketing of health and wellness products including beverage mixes such as glucose powder and nutritional beverage mix. In the course of its business, the Applicant supplies the said products in bundled form along with certain free items such as plastic sippers and shakers. These items are provided to enhance the utility of the main products and to enable consumers to consume the products in measured dosages as required. The Applicant submits that such free items are ancillary and incidental to the principal supply and form an integral component of the overall product offering.

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 seeking an advance ruling in respect of following questions:

**Question 1:** Whether the supply of Glucose Powder along with a Plastic Sipper or Shaker, supplied together and sold as a single unit, constitutes a composite supply under Section 2(30) of the CGST Act / IGST Act?

**Question 2:** If answer to Question 1 is in the affirmative, whether Glucose Powder (HSN 1702, GST @ 5%) is the principal supply, and the entire supply is taxable at 5%?

**Question 3:** Whether the supply of Nutritional Beverage Mix along with a Shaker, jointly packed and sold as a single unit, constitutes a composite supply under Section 2(30) of the CGST Act / IGST Act?

**Question 4:** If answer to Question 3 is in the affirmative, whether Nutritional Beverage Mix (HSN 1901, GST @ 5%) is the principal supply, and the entire supply is taxable at 5%?

**Question 5:** Without prejudice to the above questions, whether the Plastic Sipper and Shaker, treated as goods supplied free of cost, require reversal of input tax credit under Section 17(5)(h) of the CGST Act, 2017 and consequently the entire supply would be taxable at 5%?

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

1.5 The applicant states that the questions raised in the application have neither been decided by

nor are pending before any authority under any provision of the GST Act.

1.6 The officer concerned from the Revenue has raised no objection to the admission of the application.

1.7 The application is, therefore, admitted.

1.8 The Applicant reiterates that it is engaged in the manufacture and supply of Glucose Powder (HSN 1702) and Nutritional Beverage Mix (HSN 1901), both taxable at 5 percent under the relevant rate notifications. These products are powdered formulations requiring reconstitution with water or milk prior to consumption. In the ordinary course of business, the Applicant supplies these beverage mixes either as standalone products or as combo packs bundled with a plastic sipper or shaker, supplied without separate consideration. The accessory is co-packed, advertised, and sold as part of a single retail unit bearing one MRP and single SKU. No independent price is charged for the accessory. The sipper or shaker is functionally linked to the beverage mix, as it facilitates mixing, shaking, and on-the-go consumption. The accessory enhances usability and measured dosage, and has no independent commercial significance within the Applicant's distribution channel.

1.9 Prior to 22.09.2025, the Applicant disclosed such bundled supplies as a single pack under one invoice line item under the respective HSN of the beverage mix. In certain trade channels, the accessory was reflected as a separate line item with zero value for accounting purposes. In all cases, consideration was attributable solely to the principal product. The Applicant submits that the bundled supply satisfies the definition of "composite supply" under Section 2(30) of the CGST Act, as it consists of two taxable goods naturally bundled and supplied together in the ordinary course of business, with the beverage mix being the principal supply under Section 2(90). The essential character and dominant intention of the transaction is the purchase of the beverage mix. The accessory is ancillary, being a means of better enjoying the principal product. Consumer perception, integrated packaging, unified marketing communication, and absence of separate pricing establish natural bundling.

1.10 In terms of Section 8(a) of the CGST Act, once the transaction qualifies as a composite supply, the entire bundle assumes the tax character of the principal supply. Accordingly, the combo packs merit taxation at 5 percent, being the rate applicable to Glucose Powder or Nutritional Beverage Mix, as the case may be. According to the applicant, even if the supply is not regarded as composite, the sipper or shaker supplied free of cost does not constitute a "supply" under Section 7 of the CGST Act in the absence of consideration and in view of Circular No. 92/11/2019-GST dated 07.03.2019, subject to Schedule I. In such alternative scenario, the Applicant would undertake proportionate reversal of input tax credit under Section 17(5)(h) in respect of goods distributed free

of cost. Consequently, the only taxable supply would remain the beverage mix, taxable at 5 percent, thereby safeguarding revenue.

1.11 The concerned officer from the revenue has not expressed any view on the merit of the issue raised by the applicant.

1.12 This authority fixed a date for personal appearance on 03.02.2026 for hearing the application for advance ruling on merit. The date for hearing was communicated to the applicant by mail dated 19.01.2026. On 02.02.2026 the applicant filed a written petition seeking further adjournment of hearing. This authority allowed hearing of the case on 13.02.2026 and the date was communicated by mail dated 05.02.2026.

In personal hearing on 13.02.2026 the Authorised Representative of the applicant states that the applicant intends to withdraw the application for advance ruling. In a written submission filed on behalf of the applicant it has been stated that the applicant has undertaken a detailed commercial and financial evaluation of the business model narrated in the application and the model appears to be commercially unviable. So the applicant feels that continuation of the present advance ruling proceedings will not serve any purposeful commercial and/or business objective. So the applicant seeks to withdraw the application.

The applicant has also communicated this by mail dated 13.02.2026.

1.16 In view of the above noted fact the application for advance ruling is hereby disposed of as withdrawn.

Sd/-

Sd/-

(SHAFEEQ S.)

(JAYDIP KUMAR CHAKRABARTI)

Member

Member

West Bengal Authority for Advance Ruling

West Bengal Authority for Advance Ruling

Place: Kolkata

Date: 24.02.2026

To,

Zydus Wellness Products Limited

Mouza- Mahiary, NH-6 Bombay Road, P.S. Domjur,

Howrah, West Bengal, 711302

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, Beliaghata Charge, 14, Beliaghata Road, Kolkata-700015
- (4) The Commissioner, CGST & CX, North Commissionerate, 180, Shantipally, R.B.Connector, Kolkata-700107
- (5) Office Copy