

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	Sage Organics Private Limited
Address	4th Floor, 3B, Sir Rnm House, Lal Bazar Street, Kolkata, Kolkata, West Bengal, 700001
Gstin	19ABDCS2122E1ZP
Case Number	WBAAR 30 of 2025-26
Arn	AD190126000741H
Date Of Application	December 03, 2025
Jurisdictional Authority (State)	Lalbazar Charge
Jurisdictional Authority (Centre)	BBD Bag I Division, Kolkata North Commissionerate
Order Number And Date	36/WBAAR/2025-26 Dated 27.02.2026
Applicant's representative heard	Ms. Meghna, CA

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, Sage Organics Private Limited, is engaged in the manufacture and supply of healthy, low calorie and sugar free non-alcoholic beverage preparations intended for human consumption. The product portfolio of the applicant includes items such as Iced Tea preparations, flavoured syrups and Instant Tea mixes, which are manufactured and marketed as beverage bases to be reconstituted or diluted before consumption.

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:

**(a)**

- Non-alcoholic beverage/Iced Tea preparation (HSN 22029020)
- Syrups and beverage concentrate (HSN 21069019)
- Extracts, essences and concentrates of tea (HSN 21012010)

Please clarify if the above mentioned HSN Code is correct? If found incorrect, kindly provide the correct HSN Code.

**(b)** What is the appropriate classification under GST 2.0 for the following products:

- Non-alcoholic beverage/Iced Tea preparation
- Syrups and beverage concentrate
- Extracts, essences and concentrates of tea

**(c)** Whether these products qualify under Schedule ii or iii of the new GST rate notifications for food/beverage items?

**(d)** What is applicable GST rate under GST 2.0?

1.4 The aforesaid 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 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.

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

2.1 The Applicant respectfully submits that it is engaged in the manufacture and supply of healthy, low calorie and sugar free non alcoholic beverage preparations including iced tea preparations, syrups and beverage concentrates, and extracts, essences and concentrates of tea intended for human consumption. The present application has been filed seeking clarification regarding the appropriate classification of the said products under GST 2.0, applicability of Schedule II or Schedule III of the relevant rate notifications, and the applicable rate of tax.

2.2 The Applicant submits that iced tea preparations are non alcoholic beverage preparations falling under Chapter 22 of the Customs Tariff. These products are either ready to serve or ready to mix beverage bases meant for dilution before consumption. They are neither alcoholic beverages nor aerated drinks and are manufactured as processed beverage items intended for general human consumption.

2.3 The Applicant further submits that syrups and beverage concentrates are edible preparations falling under Chapter 21 of the Customs Tariff. These products are prepared formulations intended to be mixed with water, soda or other liquids for preparation of beverages. They are processed food preparations and are not in the nature of luxury or demerit goods.

2.4 The Applicant also submits that extracts, essences and concentrates of tea are processed derivatives of tea intended for preparation of beverages and fall under Chapter 21. These products are manufactured using tea extracts and are supplied as beverage ingredients for human consumption.

2.5 The Applicant submits that the products in question are processed food and beverage items and do not fall under the category of luxury goods or sin goods such as alcoholic beverages, tobacco products or aerated drinks. The products are sugar free, health oriented beverage preparations and are marketed as alternatives to high sugar drinks. Accordingly, they are eligible to be considered under Schedule II of the GST rate notifications and not under Schedule III.

2.6 The Applicant submits that under GST 2.0, tax rates have been rationalized into slabs such as 5 percent, 12 percent, 18 percent and higher rates for specified goods. Based on the nature and

character of the products:

- Non alcoholic iced tea preparations attract GST at 12 percent.
- Syrups and beverage concentrates attract GST at 18 percent.
- Extracts, essences and concentrates of tea attract GST at 18 percent.

2.7 The Applicant submits that the above rate structure is consistent with the legislative intent to tax processed food and beverage preparations at moderate rates while reserving higher tax rates for luxury or demerit goods. The products supplied by the Applicant are standard consumer beverage preparations and therefore merit taxation at the rates stated above.

2.8 In view of the above submissions, the Applicant prays that this Hon'ble Authority may confirm the appropriate classification of the products, hold that they fall under Schedule II of the GST rate notifications, and declare that the applicable GST rates are 12 percent for iced tea preparations and 18 percent for syrups, beverage concentrates and tea extracts.

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

3.1 The Revenue has furnished its opinion in respect of the application for Advance Ruling filed by Sage Organics Private Limited. The opinion is stated to be based on State Tax (Rate) Notification No. 1630-F.T. dated 19.09.2025 and the corresponding Central Notification No. 09/2025–Central Tax (Rate).

3.2 In respect of the question regarding correctness of HSN classification, the Revenue has stated that no specific HSN code was found mentioned in the application and, therefore, no opinion could be offered on the correctness of the same.

3.3 Regarding classification under GST 2.0, the Revenue has opined as follows:

(i) Non-alcoholic beverages fall under Schedule III and are taxable at 20 percent SGST and 20 percent CGST or 40 percent IGST under S. No. 2 of the notification, covering tariff items 2202 91 00 and 2202 99 90 described as "Other non-alcoholic beverages [other than those specified in Schedule I]".

(ii) Iced tea preparation falls under Schedule I and is taxable at 2.5 percent SGST and 2.5 percent CGST or 5 percent IGST under S. No. 136, tariff item 2101 20, described as "Extracts, essences and concentrates of tea or mate, and preparations with a basis of these extracts,

essences or concentrates or with a basis of tea or mate”.

(iii) Syrups and beverage concentrates fall under Schedule III and are taxable at 20 percent SGST and 20 percent CGST or 40 percent IGST under S. No. 1 covering tariff items 2202 91 00 and 2202 99 90 described as “All goods (including aerated waters), containing added sugar or other sweetening matter or flavoured”.

(iv) Extracts, essences and concentrates of tea fall under Schedule I and are taxable at 2.5 percent SGST and 2.5 percent CGST or 5 percent IGST under S. No. 136, tariff item 2101 20.

3.4 In response to the query whether the products qualify under Schedule II or Schedule III of the revised GST rate notifications, the Revenue has reiterated its opinion as stated above, classifying non-alcoholic beverages and syrups under Schedule III and tea extracts and iced tea preparations under Schedule I.

3.5 With regard to the applicable GST rate under GST 2.0, the Revenue has reiterated that the rates shall be as indicated above, namely 40 percent (20 percent SGST + 20 percent CGST) for non-alcoholic beverages and syrups falling under Schedule III, and 5 percent (2.5 percent SGST + 2.5 percent CGST) for iced tea preparations and tea extracts falling under Schedule I.

#### **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. We have also considered the view given by the Revenue.

4.2 According to the facts narrated and submissions made by the applicant, it is a company engaged in the manufacturing and supplying of various non-alcoholic beverages and related preparations such as Iced tea, Syrups and concentrates and Instant tea.

The applicant has provided a long list of goods manufactured by him and the ingredients used for the manufacturing of the same. The list is appended below in tabular form.

#### **Vitamins**

SL NO.	Product	Ingredients
1	Lemon mint	Water, citric acid, malic acid, clouding agent, sucralose, vitamin premix, natural & nature identical flavours (mint, lemon), antifoaming agent

2	Lemon iced tea	Water, instant tea, citric acid, malic acid, natural flavour(lemon),vitamin premix, sucralose, colour, antifoaming agent
3	Zesty orange	Water, citric acid, malic acid, nature identical flavour(orange),vitamin premix, sucralose, colour, antifoaming agent
4	Mango peach	Water, citric acid, malic acid, nature identical flavour(mango, peach),vitamin premix, sucralose, colour, antifoaming agent
5	Strawberry lemonade	Water, citric acid, malic acid, nature identical flavours(strawberry, lemon),vitamin premix, sucralose, colour, antifoaming agent
6	Watermelon mint	Water, citric acid, malic acid, natural flavours(watermelon, mint),vitamin premix, sucralose, colour, antifoaming agent

### Cocktails

SL NO.	Product	Ingredients
1	Mojito	Water, citric acid, malic acid, clouding agent, sucralose, natural & nature identical flavours(mint, lemon),antifoaming agent
2	Rose lemonade	Water, citric acid, malic acid, natural & nature identical flavours(rose, lemon),sucralose, colour, antifoaming agent
3	Lavender honey	Water, citric acid, malic acid, sucralose, natural flavours(lavender, honey), colour, antifoaming agent
4	Cucumber mint	Water, citric acid, malic acid, sucralose, natural flavours(cucumber, mint), colour, antifoaming agent

### Electrolytes

SL NO.	Product	Ingredients
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1	Ginger lime	Water, citric acid, malic acid, sodium and potassium salts, natural and nature identical flavour(ginger, lime), sucralose, colour, antifoaming agent
2	Raw mango	water, citric acid, malic acid, sodium and potassium salts, natural flavour(raw mango), sucralose, colour, antifoaming agent
3	Orange electrolyte	Water, citric acid, malic acid, sodium and potassium salts, nature identical flavour(orange), sucralose, colour, antifoaming agent
4	Lemon electrolyte	Water, citric acid, malic acid, sodium and potassium salts, nature identical flavour(lemon), sucralose, clouding agent, antifoaming agent

**Ready To Drink**

Product	Ingredients
Lemon iced tea, Peach iced tea, Earl grey iced tea, Lemongrass iced tea	Water, tea decoction, sugar, acidity regulator(INS330,296),sweetening agent(INS955),anti oxidant (INS331),contains permitted class 2 preservatives(E211),nature identical flavour
Orange vitamin water	Water, thickener(INS440), nature identical flavour(orange), acidity regulator(INS330,296), vitamins(A,B3,B6,B12,C,D,E), preservatives(E211), sucralose
Litchi vitamin water	water, thickener(INS440), nature identical flavour(litchi), acidity regulator(INS330,296), vitamins(A,B3,B6,B12,C,D,E), preservatives(E211), sucralose

The above list covers the whole range of products manufactured by the applicant. In the course of hearing the representative of the applicant produced samples of all the above noted products.

4.3 The applicant has placed before us the following questions:

- A) What is the appropriate classification under GST 2.0 for the following products:
- Non-alcoholic beverage/Iced Tea preparation (HSN 22029020)

- Syrups and beverage concentrate (HSN 21069019)
  - Extracts, essences and concentrates of tea (HSN 21012010)
- B) Please clarify if the above mentioned HSN Code is correct? If found incorrect, kindly provide the correct HSN Code.
- C) Whether these products qualify under Schedule II or III of the new GST rate notifications for food/beverage items?
- D) What is the applicable GST rate of the above goods under GST 2.0?

4.4 The applicant believes that the products under question are processed food/ beverage items intended for human consumption and do not fall under the category of luxury or sin goods. He submits that the products should have the following HSN codes:

- Non-alcoholic beverage/Iced Tea preparation (HSN 22029020)
- Syrups and beverage concentrate (HSN 21069019)
- Extracts, essences and concentrates of tea (HSN 21012010)

The applicant believes that the above noted goods should qualify to be included in Schedule II of the GST Rate Notifications and not under Schedule III. According to him, Non-alcoholic beverage/Iced Tea preparation should be taxed @ 12% and the rest two should be taxed @ 18%.

4.5 The Revenue has opined as follows:

(i) Non-alcoholic beverages fall under Schedule III and are taxable at 20 percent SGST and 20 percent CGST or 40 percent IGST under S. No. 2 of the notification, covering tariff items 2202 91 00 and 2202 99 90 described as "Other non-alcoholic beverages [other than those specified in Schedule I]".

(ii) Iced tea preparation falls under Schedule I and is taxable at 2.5 percent SGST and 2.5 percent CGST or 5 percent IGST under S. No. 136, tariff item 2101 20, described as "Extracts, essences and concentrates of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate".

(iii) Syrups and beverage concentrates fall under Schedule III and are taxable at 20 percent SGST and 20 percent CGST or 40 percent IGST under S. No. 1 covering tariff items 2202 91 00 and 2202 99 90 described as "All goods (including aerated waters), containing added sugar or other sweetening matter or flavoured".

4.6 At the very outset we must make it clear that we have not found any tariff item numbered as '22029020' as mentioned by the applicant against 'Non-alcoholic beverage/Iced Tea preparation'. The closest possible match for the number in the tariff list is 22029920 which specifies 'fruit pulp or fruit juice based drinks'. We are reproducing the relevant portion of the Customs Tariff Act, 1975.

2202		WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON-ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT, NUT OR VEGETABLE JUICES OF HEADING 2009
2202 10	-	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured :
2202 10 10	---	Aerated waters
2202 10 20	---	Lemonade
2202 10 90	---	Other
	-	Other :
2202 91 00	--	Non alcoholic beer
2202 99	--	Other:
2202 99 10	---	Soya milk drinks, whether or not sweetened or flavoured
2202 99 20	---	Fruit pulp or fruit juice based drink
2202 99 30	---	Beverages containing milk
2202 99 90	---	Other

For syrups and beverage concentrates the applicant has suggested tariff item no. 21069019. The relevant portion of tariff heading 2106 is reproduced here:

2106		FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED
2106 10 00	-	Protein concentrates and textured protein substances
2106 90	-	<i>Other:</i>
	---	<i>Soft drink concentrates :</i>
2106 90 11	----	Sharbat
2106 90 19	----	Other
2106 90 20	---	Pan masala
2106 90 30	---	Betel nut product known as 'Supari
2106 90 40	---	Sugar-syrups containing added flavouring or colouring matter, not elsewhere specified or included; lactose syrup; glucose syrup and malto dextrine syrup
2106 90 50	---	Compound preparations for making non-alcoholic beverages
2106 90 60	---	Food flavouring material

2106 90 70	---	Churna for pan
2106 90 80	---	Custard powder
	---	<i>Other :</i>
2106 90 91	----	Diabetic foods
2106 90 92	----	Sterilized or pasteurized millstone
2106 90 99	----	Other

The suggested tariff item no. for extracts, essences and concentrates of tea is 21012010. The relevant portion of tariff heading 2101 is reproduced as under:

<b>2101</b>		<b>EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS WITH A BASIS OF THESE PRODUCTS OR WITH A BASIS OF COFFEE, TEA OR MATE; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF</b>
	-	<i>Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :</i>
2101 11	--	<i>Extracts, essences and concentrates:</i>
2101 11 10	---	Instant coffee, flavoured
2101 11 20	---	Instant coffee, not flavoured
2101 11 30	---	Coffee aroma
2101 11 90	---	Other
2101 12 00	--	Preparations with basis of extracts, essences, concentrates or with a basis of coffee
2101 20	-	Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate :
2101 20 10	---	Instant tea
2101 20 20	---	Quick brewing black tea
2101 20 30	---	Tea aroma
2101 20 90	---	Other
2101 30	-	Roasted chicory and other roasted coffee  substitutes, and extracts, essences and  concentrates thereof :
2101 30 10	---	Roasted chicory
2101 30 20	---	Roasted coffee substitutes
2101 30 90	---	Other

4.7 Now we will proceed to examine the correctness of the tariff item no. suggested by the applicant against each of the products featured in the questions placed by the applicant and rate of tax thereof.

**Non-alcoholic beverages:**

Under this category the applicant manufactures products like Mojito, Rose lemonade, Lavender honey, Cucumber mint, Orange vitamin water and Litchi vitamin water.

The process of preparation of all the above products is the same. As per the process flowchart supplied by the applicant's representative, all dry ingredients except citric acid as per table in Paragraph 4.2 are added to required volume of water and are mixed well. Then colour and measured citric acid are added to the mixture and the mixture is heated up to 40 degree centigrade temperature. Then antifoaming element is added and mixed and the mixture is allowed to cool at 30 degree centigrade. Now the liquid mixture is ready for filling into the bottle.

It appears from a combined reading of the above process of preparation and the list of ingredients that the non-alcoholic beverages mentioned in the application for advance ruling do not contain any fruit pulp or fruit juice in it. As such, it cannot be covered by tariff item no. 22029920 of the Customs Tariff Act, 1975 which stands for 'fruit pulp or fruit juice based drinks'. The said non-alcoholic beverages are covered by tariff heading no. 2202 which stands for 'Waters, including Mineral Waters and Aerated Waters containing added sugar or other sweetening matter or flavoured , and other non-alcoholic beverages, not including fruit, nut or vegetable juices of Heading 2009'. The specific tariff item no. of these products is 22029990 of the Customs Tariff Act, 1975.

Now we will refer to the relevant entries in the rate schedule of Notification No. 1/2017 – Central Tax (Rate) Dated 28.06.2017, as amended by virtue of Notification No. 09/2025 – Central Tax (Rate) Dated 19.09.2025 in respect of the above noted goods.

**Schedule III**

S. No.	Chapter/Heading/ Sub-heading/Tariff item	Description of goods
(1)	(2)	(3)
1.	2202 10	All goods (including aerated waters), containing added sugar or other sweetening matter or flavoured
2.	2202 91 00, 2202 99 90	Other non-alcoholic beverages [other than those specified in Schedule I of this notification]
3.	2202 99 90	Caffeinated Beverages
4.	2202	Carbonated beverages of fruit drink or carbonated beverages with fruit juice

### Schedule I

S. No.	Chapter/Heading/ Sub-heading/Tariff item	Description of goods
(1)	(2)	(3)
148.	2202 99	Plant-based milk drinks, ready for direct consumption as beverages
149.	2202 99 10	Soya milk drinks, whether or not sweetened or flavoured
150.	2202 99 20	Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]
151.	2202 99 30	Beverages containing milk

On a conjoint reading of the above two tables it appears that the non-alcoholic beverages mentioned in the application for advance ruling will be covered by serial no. 2 of Schedule III. Serial no. 3 of the schedule refers to Caffeinated Beverages only. The exclusion clause of serial no. 2 is also not applicable for the products discussed under this head since the goods specified under serial no. 148, 149, 150 and 151 of Schedule I are not the goods under question. In our considered view, the non-alcoholic beverages as specified by the applicant will come under serial no. 2 of Schedule III and as such will be taxed @ 20% CGST + 20% SGST.

#### **Iced Tea preparation & Extracts, essences and concentrates of tea:**

The applicant prepares different kinds of iced tea like Lemon iced tea, Peach iced tea, Earl grey iced tea, Lemongrass iced tea. For preparation of iced tea, 100 gram of water is boiled up to 90 to 95 degree centigrade temperature. Then 6 gram of required tea is added to the boiled water. The mixture is further boiled for 10minutes at a low flame. Then it is allowed to cool down for 5 minutes. The liquid is strained and kept for further cooling. Then the cold preparation is packed.

From the process of preparation and the list of ingredients it appears that the products under the heading 'Iced Tea preparation & Extracts, essences and concentrates of tea' will be covered by tariff heading no. 2101 of the Customs Tariff Act, 1975 which stands for 'Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with basis of coffee, tea or mate.....' More specifically it will be covered by sub heading no. 210120 and as such it will come under serial no. 136 of Schedule I of Notification No. 1/2017 – Central Tax (Rate) Dated 28.06.2017, as amended by virtue of Notification No. 09/2025 – Central Tax (Rate) Dated 19.09.2025.

So Iced Tea preparation & Extracts, essences and concentrates of tea are to be taxed @ 2.5% CGST + 2.5% SGST.

#### **Syrups and beverage concentrate:**

Under this category the products are electrolytes like Ginger lime, Raw mango, Orange electrolyte and Lemon electrolyte. It also includes products like Lemon mint, Zesty orange, Mango peach, Strawberry lemonade and Watermelon mint. These are liquid concentrates which are to be consumed by adding water to the respective concentrate.

So far as the process of preparation and the list of ingredients are concerned the above items are covered by sub heading 210690 of the Customs Tariff Act, 1975 and specifically will come under tariff item no. 21069019. As such, it is covered by serial no. 145 of Schedule I of Notification No. 1/2017 – Central Tax (Rate) Dated 28.06.2017, as amended by virtue of Notification No. 09/2025 – Central Tax (Rate) Dated 19.09.2025. The products are taxed @ 2.5% CGST + 2.5% SGST.

In view of the foregoing discussion we rule as under:

### **RULING**

**1. What is the appropriate classification under GST 2.0 for the following products?**

- **Non-alcoholic beverage and Iced Tea preparation**
- **Syrups and beverage concentrate**
- **Extracts, essences and concentrates of tea**

**Answer:** Tariff item number for non-alcoholic beverages is 22029990.

Iced tea preparation will be covered by sub heading 210120. The same sub heading is applicable for extracts, essences and concentrates of tea.

Tariff item no. 21069019 is applicable for syrups and beverage concentrates.

**2. Non-alcoholic beverage / Iced Tea preparation (HSN 22029020)**

**Syrups and beverage concentrate (HSN 21069019)**

**Extracts, essences and concentrates of tea (HSN 21012010)**

**Please clarify if the above mentioned HSN Code is correct?**

**Answer:** The ruling is the same as Question 1 above.

**3. Whether these products qualify under Schedule II or III of the new GST rate notifications for food/beverage items?**

**Answer:** Non-alcoholic beverages will qualify for Schedule III (serial no. 2) of Notification No. 1/2017 – Central Tax (Rate) Dated 28.06.2017, as amended by virtue of Notification No. 09/2025 – Central Tax (Rate) Dated 19.09.2025.

Iced tea preparation and extracts, essences and concentrates of tea finds entry in Schedule I (serial no. 136) of the notification *ibid*.

Syrups and beverage concentrates will qualify for Schedule I (serial no. 145) of the notification *ibid*.

**4. What is the applicable GST rate of the above goods under GST 2.0?**

**Answer:** The non-alcoholic beverages as specified by the applicant will be taxed @ 20% CGST + 20% SGST.

Iced Tea preparation & Extracts, essences and concentrates of tea are to be taxed @ 2.5% CGST + 2.5% SGST.

Syrups and beverage concentrates are taxed @ 2.5% CGST + 2.5% SGST.

**Sd/-**

(SHAFEEQ S)

Member

West Bengal Authority for Advance Ruling

**Sd/-**

(JAYDIP KUMAR CHAKRABARTI)

Member

West Bengal Authority for Advance Ruling

Place: Kolkata

Date: 27<sup>th</sup> February, 2026

To,

Sage Organics Private Limited

4th Floor, 3B, Sir Rnm House, Lal Bazar Street, Kolkata, West Bengal, 700001

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 Commissioner, Kolkata North Commissionerate, 180, Shantipally, R.B.Connector, Kolkata-700107
- (4) The Charge Officer, Lalbazar Charge, 14 Beliaghata Road, Kolkata - 700015

(5) Office Copy