

**GIB/MH/Pepsico/13.06.2018/AAR-401**

**Advance Ruling Category :** Classification

**State :** Maharashtra

**Order No.:** GIB/MH/Pepsico/13.06.2018/AAR-401

**Name of Entry :**

PepsiCo (India) Holdings Pvt Ltd

**Date :** 13-06-2018

**Breif Issue :**

**Facts & Issue Of The Case :**

Application has been sought by the applicant on the following issues-

Whether the product Sting- Caffeinated Beverage (Energy Drink) containing 72mg per service (250ml) of caffeine is classifiable under Tariff Item 2202 91 00 (Sl No. 24 A of schedule- III) "Other Non-Alcoholic Beverages" or under Sub-heading 2202 10 (Sl. No 12 of Schedule -IV) as "All goods (Including aerated waters), Containing Added Sugar or other sweetening matter or Flavored" of the rate schedule of Notification No. 01/2017 - Integrated Tax (Rate) dated 28.06.2017, read with the corrigendum dated 27.07.2017."

**Decision of Advance Ruling Authority :**

**Decision :**

The Application in GST ARA form No. 01 of PepsiCo (India) Holdings Pvt. Ltd vide reference No. 40 dated 16.03.2018 is disposed off as being withdrawn unconditionally.