THE AUTHORITY FOR ADVANCE RULINGS
IN KARNATAKA
GOODS AND SERVICES TAX
VANIJYA THERIGE KARYALAYA, KALIDASA ROAD
GANDHINAGAR, BENGALURU – 560 009

F. No. KAR.AAR 28/2026
Order No. KAR.ADRG 28/2026 **Date: 06.07.2026**

Present:

1. **Shri. Kalyanam Rajesh Rama Rao**
Additional Commissioner of Customs & Indirect Taxes .... Member (**Central**)

2. **Shri. Sivakumar S Itagi**
Additional Commissioner of Commercial Taxes .... Member (**State**)

1	Name and address of the applicant	M/s Cosmix Wellness Pvt. Ltd., # 215/2, S-3, Kanakapura Main Road, Shinag Allied Enterprises, Harohalli, Gabbadi, Ramanagara, Karnataka, 562112.
2	GSTIN or User ID	29AAKCC0676P1ZX
3	Date of filing of Form GST ARA-01 (ARN date)	22.09.2025
4	Represented by	--Not Applicable--
5.	Jurisdictional Authority – Centre	The Commissioner of Central Tax, Bengaluru West, GST Commissionerate.
6	Jurisdictional Authority – State	ACCT, LGSTO 120-Bengaluru,
7	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, the Applicant has discharged the prescribed application fee Vide CIN No.SBIN25092900474356.

ORDER UNDER SECTION 98(2) OF THE CGST ACT, 2017
& UNDER SECTION 98(2) OF THE KGST ACT, 2017

M/s Cosmix Wellness Pvt. Ltd. (hereinafter referred to as the "Applicant"), having GSTIN 29AAKCC0676P1ZX and principal place of business at # 215/2, S-3, Kanakapura Main Road, Shinag Allied Enterprises, Harohalli, Gabbadi, Ramanagara, Karnataka, 562112, filed an application for Advance Ruling under Section 97 of the Central Goods and Services Tax Act, 2017 read with Rule 104 of the Central Goods and Services Tax Rules, 2017 and the corresponding provisions of the Karnataka Goods and Services Tax Act, 2017, in FORM GST ARA-01.

2. The Applicant is engaged in the manufacture and sale of plant-based protein supplements in powder form under its brand name in the Indian market. The Applicant submits that the product is manufactured using ingredients such as **pea protein isolate, rice protein isolate, fermented inactive yeast, cocoa powder, instant coffee, natural flavours**, and other minor ingredients.

Authority For Advance Ruling ★ Karnataka, Bengaluru ★

3. The Applicant further submits that the product is intended for human consumption as a nutritional and dietary supplement for enhancing protein intake. The Applicant has been classifying the said product under **HSN 3504 00 99** since the commencement of its business. However, upon review of the relevant tariff entries and GST classification provisions, the Applicant is of the view that **HSN 2106 10 00**, covering *"protein concentrates and textured protein substances"*, more appropriately describes the product, as the same is a protein-rich preparation intended for edible consumption. The Applicant has also submitted that both the aforesaid tariff entries attracted GST at the rate of 18%, and therefore the issue relates only to the correct classification of the product without any implication on revenue.

4. In the above background, the Applicant has sought an Advance Ruling on the following question:

a) Whether the plant based protein powder supplements manufactured and supplied by the are classifiable under:

- ***HSN 21061000- "Protein concentrates and textured protein substances (Chapter 21: Miscellaneous Edible Preparations).***

Instead of

- ***HSN 35040099- "Other protein substances and their derivatives, not elsewhere specified or included (Chapter 35: Albuminoidal substances).***

3. Subsequently, the Applicant, vide letter dated **26.05.2026**, requested withdrawal of the Advance Ruling application. The relevant extracts of the said letter are reproduced *inter alia* as under:

"The Applicant submitted that due to internal business considerations, the management has decided not to pursue the Advance Ruling application at this stage and has accordingly requested withdrawal of the same."

4. In view of the above, we pass the following,

R U L I N G

The application filed by the applicant for advance ruling is disposed off as withdrawn.

(Kalyanam Rajesh Rama Rao)
Member
MEMBER
Karnataka Advance Ruling Authority
Bengaluru - 560 009

(Sivakumar S Itagi)
Member
MEMBER
Karnataka Advance Ruling Authority
Bengaluru - 560 009

Authority For Advance Ruling, Karnataka, Bengaluru

Place: Bengaluru,
Date: 06.07.2026

To,
The applicant

Copy to:

1. The Principal Chief Commissioner of Central Tax, Bangalore Zone, Karnataka.
2. The Commissioner of Commercial Taxes, Karnataka, Bengaluru.
3. The Commissioner of Central Tax, Bengaluru West Commissionerate.
4. The Assistant Commissioner, LGSTO 120-Bengaluru.
5. Officer Folder.

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