GUJARAT AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX
D/5, RAJYA KAR BHAVAN, ASHRAM ROAD,
AHMEDABAD – 380 009.

NATION TAX MARKET

ADVANCE RULING NO. GUJ/GAAR/R/2026/42
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2026/AR/16)

Date: 29/10/2026

Name and address of the applicant	:	Jivraj Tea International Private Limited, H.No. 5/258, 259, Roowala Tekra, Baranpuri Bhagal, Surat- 395003
GSTIN of the applicant	:	24AAECJ7960P1ZX
Jurisdiction Office	:	Office of the Assistant Commissioner of State Tax, Unit 59, Range – 15, Division – 7, Surat
Date of application	:	09.03.2026
Clause(s) of Section 97(2) of CGST/GGST Act, 2017, under which the question(s) raised.	:	(a) & (e)
Date of Personal Hearing	:	06.08.2026
Present for the applicant	:	S/Shri Chintan Shah, C.A., Manish Shah, Advocate.

Brief facts:

1. M/s. Jivraj Tea International Pvt Ltd. (hereinafter referred to as the applicant) located at H.No. 5/258, 259, Roowala Tekra, Baranpuri Bhagal, Surat are manufacturers and suppliers of all kinds of tea and premix tea and are registered under GST having GST registration No. 24AAECJ7960P1ZX.

2. The applicant has submitted that they are engaged in the business of manufacture, packing and supply of various tea products, including black tea, CTC tea, flavoured tea, green tea and herbal tea, classifiable under HSN 0902, taxable at 5% GST and their product portfolio includes multiple retail variants such as: Black tea leaf packs (bulk and consumer packs), CTC black tea jars, Flavoured black tea, Green tea and Herbal tea in tea bags.

3. The applicant has further submitted that with a view to facilitating the consumption of tea by end consumers and familiarising new customers with the manner of preparation and use, they are considering inclusion of ancillary items (as listed below) to be included in a single pack:

(a) Black tea having product name Jivvij Samaara Black Tea 5 kg. pouch (GST 5%) alongwith stainless steel spoon as ancillary product (GST 18%).

(b) Black tea having product name Jivvij Samaara Black Tea 5 kg. pouch (GST 5%) alongwith glass tea cup as ancillary product (GST 18%).

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(c) Black tea having product name Jivvij Samaara Black Tea 5 kg. pouch (GST 5%) alongwith plastic tea spoon as ancillary product (GST 18%).

(d) Black tea having product name Samaara Premium CTC Black Tea 250 g jar (GST 5%) alongwith stainless steel spoon as ancillary product (GST 18%).

(e) Black tea having product name Samaara Premium CTC Black Tea 250 g jar (GST 5%) alongwith glass tea cup as ancillary product (GST 18%).

(f) Black tea having product name Samaara Premium CTC Black Tea 250 g jar (GST 5%) alongwith plastic tea spoon as ancillary product (GST 18%).

(g) Black tea having product name Samaara Premium CTC Black Tea 500 g jar (GST 5%) alongwith stainless steel spoon as ancillary product (GST 18%).

(h) Black tea having product name Samaara Premium CTC Black Tea 500 g jar (GST 5%) alongwith glass tea cup as ancillary product (GST 18%).

(i) Black tea having product name Samaara Premium CTC Black Tea 500 g jar (GST 5%) alongwith plastic tea spoon as ancillary product (GST 18%).

(j) Black tea having product name Samaara Flavoured Black Tea (Saffron Tea & Rose Tea) 250 g pack (GST 5%) alongwith stainless steel spoon as ancillary product (GST 18%).

(k) Black tea having product name Samaara Flavoured Black Tea (Saffron Tea & Rose Tea) 250 g pack (GST 5%) alongwith glass tea cup as ancillary product (GST 18%).

(l) Black tea having product name Samaara Flavoured Black Tea (Saffron Tea & Rose Tea) 250 g pack (GST 5%) alongwith plastic tea spoon as ancillary product (GST 18%).

(m) Green Tea having product name Samaara Premium Green Tea in 25 tea bags per box (in 3 flavours - lemon, jasmine & mint)(GST 5%) alongwith Wooden Honey Dipper (GST 18%).

(n) Green Tea having product name Samaara Premium Green Tea in 25 tea bags per box (in 3 flavours - lemon, jasmine & mint)(GST 5%) alongwith Glass Tea Cup (GST 18%).

(o) Green Tea having product name Samaara Premium Green Tea in 25 tea bags per box (in 3 flavours - lemon, jasmine & mint)(GST 5%) alongwith Plastic Honey Spoon (GST 18%).

(p) Green Tea having product name Chai Vedic Herbal Tea in 20 tea bags per box (in 5 different flavours(GST 5%) alongwith Wooden Honey Dipper (GST 18%).

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(q) Green Tea having product name Chai Vedic Herbal Tea in 20 tea bags per box (in 5 different flavours (GST 5%) alongwith Glass Tea Cup (GST 18%).

(r) Green Tea having product name Chai Vedic Herbal Tea in 20 tea bags per box (in 5 different flavours (GST 5%) alongwith Plastic Honey Spoon (GST 18%).

(s) Green Tea having product name Pryds Green Tea (Pyramid Tea Bags) in 40 tea bags per box (in 5 different flavours (GST 5%) alongwith Wooden Honey Dipper (GST 18%).

(t) Green Tea having product name Pryds Green Tea (Pyramid Tea Bags) in 40 tea bags per box (in 5 different flavours (GST 5%) alongwith Glass Tea Cup (GST 18%).

(u) Green Tea having product name Pryds Green Tea (Pyramid Tea Bags) in 40 tea bags per box (in 5 different flavours (GST 5%) alongwith Plastic Honey Spoon (GST 18%).

4. The applicant has submitted that the specific ancillary items listed above are selected solely based on functional suitability with the concerned tea product and consumer usage pattern for example: Plastic or stainless steel tea spoons proposed to be included solely for facilitating the proper use and preparation of CTC tea packs, wooden or plastic honey dippers proposed to be included to facilitate the convenient addition of honey while preparing green tea and herbal tea variants & glass tea cups proposed to be included to enable ready and convenient consumption of both categories of tea products.

5. The applicant has further submitted that they are presently in the process of evaluating the most suitable ancillary item to be paired with each specific tea product and accordingly, they have identified the above options as the most appropriate alternatives that may be considered for inclusion along with the respective tea products in a single retail pack; that the tea product is the sole principal product offered for sale and the customer's primary intention is to purchase tea, and the price charged (MRP) is entirely attributable to the tea; that the ancillary item is supplied without any separate consideration, is not available for sale independently, is not advertised or marketed as a free gift or incentive, has no independent commercial objective in the transaction, is supplied purely as incidental and ancillary and is of insignificant value in comparison to the tea product; that the tea product and the ancillary item are packed together in a single retail unit only for consumer convenience. The applicant has also submitted that there shall be single MRP, single supply, single invoice line item, describing the supply as tea & no separate value, HSN or tax rate is assigned to the ancillary item in the invoice.

6. Applicant's interpretation of law is as under:

- The provision relating to Principal Supply, Composite Supply and Mixed Supply is discussed as under:-

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- "Principal Supply" means the supply of goods or services which constitutes the predominant element of a composite supply and to which any other supply forming part of that composite supply is ancillary;

- "Composite Supply" means a supply made by a taxable person to a recipient consisting of two or more taxable supplies of goods or services or both, or any combination thereof, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply;

- Illustration - Where goods are packed and transported with insurance, the supply of goods, packing materials, transport and insurance is a composite supply and supply of goods is a principal supply;

- "Mixed Supply" means two or more individual supplies of goods or services, or any combination thereof, made in conjunction with each other by a taxable person for a single price where such supply does not constitute a composite supply.

- Illustration - A supply of a package consisting of canned foods, sweets, chocolates, cakes, dry fruits, aerated drinks and fruit juices when supplied for a single price is a mixed supply. Each of these items can be supplied separately and is not dependent on any other. It shall not be a mixed supply if these items are supplied separately;

- Section 8. Tax liability on composite and mixed supplies The tax liability on a composite or a mixed supply shall be determined in the following manner, namely: (a) a composite supply comprising two or more supplies, one of which is a principal supply, shall be treated as a supply of such principal supply; and (b) a mixed supply comprising two or more supplies shall be treated as a supply of that particular supply which attracts the highest rate of tax.

7. The Applicant has asked the following question seeking Advance Ruling:

1. Whether the supply of Stainless Steel Teaspoon with Jivvij Samaara Black Tea 5 Kg Pouch being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

2. Whether the supply of Plastic Teaspoon with Jivvij Samaara Black Tea 5 Kg Pouch being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

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3. Whether the supply of Glass Tea cup with Jivvij Samaara Black Tea 5 Kg Pouch being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

4. Whether the supply of Stainless Steel Teaspoon with Samaara Premium Ctc Black Tea 250G Jar and 500G Jar being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

5. Whether the supply of Plastic Teaspoon with Samaara Premium Ctc Black Tea 250G Jar and 500G Jar being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

6. Whether the supply of Glass Tea cup with Samaara Premium Ctc Black Tea 250G Jar and 500G Jar being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

7. Whether the supply of Stainless Steel Teaspoon with Flavoured Tea (Saffron Tea & Rose Tea) being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

8. Whether the supply of Plastic Teaspoon with Flavoured Tea (Saffron Tea & Rose Tea) being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

9. Whether the supply of Glass Tea Cup with Flavoured Tea (Saffron Tea & Rose Tea) being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

10. Whether the supply of Wooden Honey Dipper with Premium Lemon, Jasmine and Mint Green Tea being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

11. Whether the supply of Plastic Honey Spoon with Premium Lemon, Jasmine and Mint Green Tea being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

12. Whether the supply of Glass Tea cup with Premium Lemon, Jasmine and Mint Green Tea being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

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13. Whether the supply of Wooden Honey Dipper with Herbal Tea (Chai Vedic) being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

14. Whether the supply of Plastic Honey Spoon with Herbal Tea (Chai Vedic) being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

15. Whether the supply of Glass Tea Cup with Herbal Tea (Chai Vedic) being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

16. Whether the supply of Wooden Honey Dipper with Pyramid Tea Bags being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

17. Whether the supply of Plastic Honey Spoon with Pyramid Tea Bags being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

18. Whether the supply of Glass Tea Cup with Pyramid Tea Bags being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

19. What will be HSN code to be used by them in above cases?

8. Personal hearing was held on 06.08.2026 wherein Shri Chintan Shah, C.A. and Shri Manish Shah, Advocate appeared on behalf of the applicant and reiterated the facts & grounds as stated in the application.

Discussion and findings

9. At the outset, we would like to state that the provisions of both the CGST Act and the GGST Act are the same, except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provisions under the GGST Act.

10. We have considered the submissions made by the applicant in their application for advance ruling. We have also considered the issue involved, the relevant facts & the applicant's submission/views in respect of the questions on which the advance ruling is sought.

11. We find that the applicant is planning to provide various combinations of bundled supplies such as supply of: (i) Stainless Steel Teaspoon with Jivvij Samaara Black Tea 5 Kg Pouch. (ii) Plastic Teaspoon with Jivvij Samaara Black Tea 5 Kg Pouch. (iii) Glass Tea cup with Jivvij Samaara Black Tea 5 Kg Pouch. (iv) Stainless Steel Teaspoon with Samaara Premium CTC Black Tea 250G Jar and 500G Jar. (v) Plastic Teaspoon with Samaara Premium CTC Black Tea 250G Jar and 500G Jar. (vi) Glass Tea cup with Samaara Premium CTC Black Tea 250G Jar and 500G Jar. (vii) Stainless Steel Teaspoon with Flavoured Tea (Saffron Tea & Rose Tea). (viii) Plastic Teaspoon with Flavoured Tea (Saffron Tea & Rose Tea). (ix) Glass Tea Cup with Flavoured Tea (Saffron Tea & Rose Tea). (x) Wooden Honey Dipper with Premium Lemon, Jasmine and Mint Green Tea. (xi) Plastic Honey Spoon with Premium Lemon, Jasmine and Mint Green Tea. (xii) Glass Tea cup with Premium Lemon, Jasmine and Mint Green Tea. (xiii) Wooden Honey Dipper with Herbal Tea (Chai Vedic). (xiv) Plastic Honey Spoon with Herbal Tea (Chai Vedic). (xv) Glass Tea Cup with Herbal Tea (Chai Vedic). (xvi) Wooden Honey Dipper with Pyramid Tea Bags. (xvii) Plastic Honey Spoon with Pyramid Tea Bags. (xviii) Glass Tea Cup with Pyramid Tea Bags. The applicant wants to know whether such a supply is a composite supply or a mixed supply. The applicant also wants to the HSN code of such supply as also the GST rate applicable on the same.

12. Since, the definitions of principal supply, composite supply and mixed supply under Section 2 of the CGST Act, 2017 has already been reproduced earlier, we are not reproducing the same again here. As per the definition of composite supply under Section 2(30) of the CGST Act, 2017, a supply is said to be a composite supply if two or more taxable supplies of goods or services or their combination thereto, are naturally bundled and supplied in conjunction with each other in the ordinary course of business. Further, one of the services in a composite supply is a principal supply. As per Section 2(90) of the CGST Act, 2017, the supply of goods or services which constitutes the predominant element of a composite supply is the principal supply, the other supplies of the composite supply being ancillary. Thus, if we assume that the supply proposed to be made by the applicant is a composite supply, then the Jivvij Samaara Black Tea, Samaara Premium CTC black tea, black tea, Green tea, Herbal tea, flavoured Black tea and the pyramid tea bags would constitute the principal supply as it constitutes the predominant element of a composite supply and the various items/commodities such as stainless steel spoon, plastic tea spoon, plastic honey spoon, glass tea cup and wooden honey dipper which is supplied along with the various types/packages of tea mentioned supra, would constitute the ancillary supply. However, we find that apart from the above, there is another leg of the definition, which is important. In a composite supply, the two or more taxable goods or supplies should be naturally bundled and supplied in conjunction with each other in the ordinary course of trade. An illustration has also been provided below the definition of composite supply to explain the meaning of naturally bundled. The example provided in the illustration is supply of goods along with transportation and insurance when the goods are packed and transported with insurance, the supply of goods, packing materials, transport and insurance is a composite supply, the supply of goods being the principal supply. The rule therefore is, if various elements of a bundled service are naturally bundled in the ordinary course of business, it shall be treated as provision of a single service which gives such bundle its essential character.

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13. The CBIC in its Flyer No.4, dated 05.08.2019 has listed some indicators to ascertain whether the bundled services are naturally bundled in the ordinary course of business, as under:

> The perception of the consumer or the service receiver: If large number of service receivers of such bundle of services reasonably expect such services to be provided as a package, then such a package could be treated as naturally bundled in the ordinary course of business.

> Majority of service providers in a particular area of business provide similar bundle of services. For example, bundle of catering on board and transport by air is a bundle offered by a majority of airlines.

> The nature of the various services in a bundle of services will also help in determining whether the services are bundled in the ordinary course of business. If the nature of services is such that one of the services is the main service and the other services combined with such service are in the nature of incidental or ancillary services which help in better enjoyment of a main service. For example, service of stay in a hotel is often combined with a service or laundering of 3-4 items of clothing free of cost per day. Such service is an ancillary service to the provision of hotel accommodation and the resultant package would be treated as services naturally bundled in the ordinary course of business.

> Other illustrative indicators, not determinative but indicative of bundling of services in ordinary course of business are -

- There is a single price or the customer pays the same amount, no matter how much of the package they actually receive or use.
- The elements are normally advertised as a package.
- The different elements are not available separately.
- The different elements are integral to one overall supply - if one or more is removed, the nature of the supply would he affected.

13.1 We find that none of the indicators mentioned above apply to the supplies intended to be made by the applicant. The bundling of various types/packages of tea with the other items/commodities such as stainless steel spoon, plastic tea spoon, plastic honey spoon, glass tea cup and wooden honey dipper (referred to by the applicant as ancillary items) is not the perception of the customer as the customer does not expect any such bunching when he buys tea. Majority of the businesses which are similar to that of the applicant do not provide such bundling as a matter of course. Items such as stainless steel spoon, plastic tea spoon, plastic honey spoon, glass tea cup and wooden honey dipper are not ancillary commodities which are required to be supplied with the various types/packages of tea and without which the tea cannot be enjoyed. The applicant have themselves submitted that they are considering inclusion of the above items (which they have mentioned as ancillary items) to be included in a single pack with a view to facilitating the

consumption of tea by customers and familiarising the new customers with the manner of preparation and use. It is only for testing the market that they have decided to bunch various types/packages of tea with the aforementioned items. Further, these items/commodities such as stainless steel spoon, plastic tea spoon, plastic honey spoon, glass tea cup and wooden honey dipper are not integral to the overall supply such that if it is removed, the nature of the supply is affected. We are therefore, of the view that the supply of various types/packages of tea along with the items/commodities mentioned above will not constitute a composite supply.

13.2 This brings us to the next question as to whether, such supply would fall under mixed supply. As per Section 2 (74) of the CGST Act, 2017, a mixed supply means two or more individual supplies of goods or service or any combination thereof, made in conjunction with each other for a single price where such supply does not constitute a composite supply. From the definition, we find that only those bundled supplies which do not constitute a composite supply, can fall under mixed supply. We have already discussed in the preceding paras as to why the supply in question is not a composite supply. We find that the illustration provided below the definition of mixed supply gives an example of a supply of a package consisting of canned foods, sweets, chocolates, cakes, dry fruits, aerated drinks and fruit juices, which when supplied for a single price is a mixed supply. The illustration further mentions that each of these items can be supplied separately and are not dependent on each other. Thus, for a bundled supply to be a mixed supply, the following elements are required: -

- It should not be a composite supply (in other words they are not naturally bundled).
- It should have a single price.
- Each of the items can be supplied separately and is not dependent on each other.
- The items should not be supplied separately.

13.3 As mentioned earlier, the various types/packages of tea and the other items such as stainless steel spoon, plastic tea spoon, plastic honey spoon, glass tea cup and wooden honey dipper are not naturally bundled and is therefore, not a composite supply. The supply is sold for a single price. The various types/packages of tea and the other items/commodities mentioned above are sold separately in the market and thus are not dependent on each other. The various types/packages of tea is provided along with the other items/commodities mentioned above and is not supplied separately. Thus, all the ingredients of a mixed supply are present in the supply made by the applicant. Therefore, we hold that supply of the various types/packages of Tea with the other items/commodities such as stainless steel spoon, plastic tea spoon, plastic honey spoon, glass tea cup and wooden honey dipper will fall under the ambit of mixed supply and taxed accordingly.

13.4 As per Section 8 (b) of the CGST Act, 2017, a mixed supply comprising two or more supplies shall be treated as a supply of that particular supply which attracts the highest rate of tax. Thus, when the various types/packages of tea is bundled with items/commodities like stainless steel spoon, plastic tea spoon, plastic honey spoon, glass tea cup and wooden honey dipper, the

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highest rate of the two tax rates, which each of them attract, will be the rate of tax at which the mixed supply is to be made. The rate of GST of each of the items supplied by the applicant is as under:

Sl. No.	Item/commodity	HSN Code	Rate of GST	Applicable entry & schedule as per Notification No.09/2025-Central Excise (Rate) dated 17.09.2025.
01.	Jivvij Samaara Black Tea (5 kg. Pouch)	09024010	5% (2.5%CGST + 2.5% SGST)	Entry No. 34 of Schedule-I.
02.	Samaara Premium CTC Black Tea (250 gm. Jar)	09023020		
03.	Samaara Premium CTC Black Tea (500 gm. Jar)	09023020		
04.	Samaara Flavoured Black Tea (Saffron Tea & Rose Tea)(250 gm. Pouch)	09023020		
05.	Samaara Premium Green Tea (in 3 flavours-Lemon/Jasmine/Mint)	09022090		
06.	Chai Vedic Herbal Tea (in 5 different flavours)	09022090		
07.	Pryds Green Tea (Pyramid Tea Bags)(in 5 different flavours)	09022090		
08.	Stainless Steel Spoon	82159900	18%	Entry No.375 of Schedule-II.
09.	Plastic Tea Spoon	39241090	18%	Entry No.125 of Schedule-II.
10.	Plastic Honey Spoon	39241090	18%	Entry No.125 of Schedule-II.
11.	Glass Tea Cup	70139900	18%	Entry No.252 of Schedule-II.
12.	Wooden Honey Dipper	44199090	5%	Entry No.304 of Schedule-I.

13.5 From the above, it can be seen that the rate of GST of all types/packages of tea mentioned above is 5% only whereas in four out of the five items/commodities which are being supplied along with the various types/ packages of tea, the GST liability is 18% (9% CGST + 9% SGST) whereas in one item/commodity viz. wooden honey dipper, the GST liability is 5% (2.5% CGST + 2.5% SGST).

14. We find that the last question of the applicant is regarding the HSN code to be mentioned in such supplies. In a mixed supply, the supply is to be treated as of that particular supply which attracts the highest rate of GST. Therefore, the HSN code of that particular supply having the highest tax rate of GST is to be mentioned during the course of a mixed supply. However, we find that there are instances in the present case where the GST rate of both the supplies are equal. Here, the CGST Act is silent as to under which HSN code such supply would fall. We, therefore, feel that in such instances, HSN codes of any of the supplies in a mixed supply can be mentioned while supplying the goods.

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

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Question-1: Whether the supply of Stainless Steel Teaspoon with Jivvij Samaara Black Tea 5 Kg Pouch being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

Answer-1: It will be considered as mixed supply and the rate of GST will be 18% (9%CGST + 9%SGST).

Question-2: Whether the supply of Plastic Teaspoon with Jivvij Samaara Black Tea 5 Kg Pouch being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

Answer-2: It will be considered as mixed supply and the rate of GST will be 18% (9%CGST + 9%SGST).

Question-3: Whether the supply of Glass Tea cup with Jivvij Samaara Black Tea 5 Kg Pouch being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

Answer-3: It will be considered as mixed supply and the rate of GST will be 18% (9%CGST + 9%SGST).

Question-4: Whether the supply of Stainless Steel Teaspoon with Samaara Premium Ctc Black Tea 250G Jar and 500G Jar being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

Answer-4: It will be considered as mixed supply and the rate of GST will be 18% (9%CGST + 9%SGST).

Question-5: Whether the supply of Plastic Teaspoon with Samaara Premium Ctc Black Tea 250G Jar and 500G Jar being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

Answer-5: It will be considered as mixed supply and the rate of GST will be 18% (9%CGST + 9%SGST).

Question-6: Whether the supply of Glass Tea cup with Samaara Premium Ctc Black Tea 250G Jar and 500G Jar being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

Answer-6: It will be considered as mixed supply and the rate of GST will be 18% (9%CGST + 9%SGST).

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Question-7: Whether the supply of Stainless Steel Teaspoon with Flavoured Tea (Saffron Tea & Rose Tea) being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

Answer-7: It will be considered as mixed supply and the rate of GST will be 18% (9%CGST + 9%SGST).

Question-8: Whether the supply of Plastic Teaspoon with Flavoured Tea (Saffron Tea & Rose Tea) being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

Answer-8: It will be considered as mixed supply and the rate of GST will be 18% (9%CGST + 9%SGST).

Question-9: Whether the supply of Glass Tea Cup with Flavoured Tea (Saffron Tea & Rose Tea) being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

Answer-9: It will be considered as mixed supply and the rate of GST will be 18% (9%CGST + 9%SGST).

Question-10: Whether the supply of Wooden Honey Dipper with Premium Lemon, Jasmine and Mint Green Tea being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

Answer-10: It will be considered as mixed supply and the rate of GST will be 5% (2.5%CGST + 2.5%SGST).

Question-11: Whether the supply of Plastic Honey Spoon with Premium Lemon, Jasmine and Mint Green Tea being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

Answer-11: It will be considered as mixed supply and the rate of GST will be 18% (9%CGST + 9%SGST).

Question-12: Whether the supply of Glass Tea cup with Premium Lemon, Jasmine and Mint Green Tea being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

Answer-12: It will be considered as mixed supply and the rate of GST will be 18% (9%CGST + 9%SGST).

Question-13: Whether the supply of Wooden Honey Dipper with Herbal Tea (Chai Vedic) being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

Answer-13: It will be considered as mixed supply and the rate of GST will be 5% (2.5%CGST + 2.5%SGST).

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Question-14: Whether the supply of Plastic Honey Spoon with Herbal Tea (Chai Vedic) being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

Answer-14: It will be considered as mixed supply and the rate of GST will be 18% (9%CGST + 9%SGST).

Question-15: Whether the supply of Glass Tea Cup with Herbal Tea (Chai Vedic) being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

Answer-15: It will be considered as mixed supply and the rate of GST will be 18% (9%CGST + 9%SGST).

Question-16: Whether the supply of Wooden Honey Dipper with Pyramid Tea Bags being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

Answer-16: It will be considered as mixed supply and the rate of GST will be 5% (2.5%CGST + 2.5%SGST).

Question-17: Whether the supply of Plastic Honey Spoon with Pyramid Tea Bags being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

Answer-17: It will be considered as mixed supply and the rate of GST will be 18% (9%CGST + 9%SGST).

Question-18: Whether the supply of Glass Tea Cup with Pyramid Tea Bags being the principal supply will be considered as the "Composite Supply" or "Mixed Supply"? What will be rate of tax for the above?

Answer-18: It will be considered as mixed supply and the rate of GST will be 18% (9%CGST + 9%SGST).

Question-19: What will be HSN code to be used by them in above cases?

Answer-19: In instances where GST rate of both the supplies in a mixed supply are the same, HSN code of any of the supplies of a mixed supply can be mentioned while supplying the goods. In other instances, the HSN code of that supply which attracts the highest rate of GST is to be mentioned.

(Sushma Vora)
Member (SGST)

GUJARAT AUTHORITY FOR ADVANCE RULING
GOST-CGST, AHMEDABAD
सत्यमेव जयते

(Vishal Malani)
Member (CGST)

Place: Ahmedabad
Date: 29/10/2026