



**HIGH COURT OF JUDICATURE FOR RAJASTHAN  
BENCH AT JAIPUR**

S.B. Civil Writ Petition No. 9149/2021

M/s Epicu Agro Products Pvt. Ltd.

----Petitioner

Versus

Dy. Commissioner (State Tax) Circle - Anti Evasion & Anr.

----Respondents

For Petitioner(s) : Mr. Sameer Jain & Mr. H.G.  
Dharmadhikari

For Respondent(s) :

**HON'BLE MR. JUSTICE SANJEEV PRAKASH SHARMA**  
**Order**

**24/08/2021**

Learned counsel submits that as per the law laid down by Supreme Court, the Appy Fizz shall fall under the category of fruit pulp and fruit juice based drink, therefore the applicable GST tariff would be under heading of 2202 99 20, as Appy Fizz is a Fruit juice based drink, at the rate of 6% CGST and 6% SGST. However, the respondent/s have issued notices on 04.08.2021 treating the same as other non-alcoholic beverage under the heading of 2202 99 90 including tariff at rate of 9% CGST and 9% SGST. Notice in this regard has been issued for 2017-2018, 2018-2019, 2019-2020 and 2020-2021 up to 11.08.2021.

Learned counsel for the petitioner has taken this Court the order passed by CESTAT New Delhi, dated 18.12.2008 and order passed by Rajasthan Tax Board, Ajmer dated 22.06.2018 to submit that the GST payable Appy, Frooti and Appy Fizz is only as Fruit juice based drink.

Issue notice of the writ petition as well as stay application, returnable by 21.10.2021.



In the meanwhile and till further orders the effect and operation of notice dated 04.08.2021 (Annexure-1) for the years 2017-2018, 2018-2019, 2019-2020 and 2020-2021 up to 11.08.2021 shall remain stayed.

List on 21.10.2021.

(SANJEEV PRAKASH SHARMA),J



RAJASTHAN HIGH COURT



सत्यमेव जयते