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**2018 (19) G.S.T.L. 146 (A.A.R. - GST)**

BEFORE THE AUTHORITY FOR ADVANCE RULING UNDER GST, ANDHRA PRADESH  
S/Shri J.V.M. Sarma, Member (State Tax) and Amaresh Kumar, Member (Central Tax)

**IN RE : TRAILER SPRINGS**

Ruling No. AAR/AP/15(GST)/2018, dated 9-10-2018 in Application No. AAR/20(GST)/2018

**Spring - Leaf spring of iron and steel - Supply for use as part of agricultural tractor trailers - Classification under GST - Rate of GST thereon - Applicant asserting that being part of agriculture tractor trailer, aforesaid item should attract GST @ 12% under Entry 197 of Schedule II of Notification No. 1/2017-C.T. (Rate), dated 28-6-2017 - Said assertion not acceptable in view of specific entry for this item classifiable under HSN 7320 at S. No. 234 of Schedule III of Notification ibid with GST rate of 18% (CGST @ 9% + SGST @ 9% or IGST 18%) - Ruled accordingly. [paras 6, 8]**

**Ruling in favour of assessee**

REPRESENTED BY : Shri T. Vinod Babu, Managing Partner, for the Assessee.

**[Order].** - M/s. Trailor Springs, (hereinafter also referred to as applicant), having GSTIN : 37AABFT2219F1ZG, are engaged in the activity of manufacture of Tractor Trailers and Leaf Springs. Here the applicant seeks advance ruling on the following issue...

❖ Applicable rate on agricultural tractor trailers (attachment) parts leaf springs, disks, axels, hubs, and shacke pins meant for tractor trailers.

2. The applicant has filed an application in Form GST ARA-01, dated 19-7-2018, and paid prescribed fee in prescribed format having CPIN : 18053700055848, dated 17-5-2018.

3. As per the basic information available on record, it is observed that the applicant falls under State jurisdiction, i.e. Autonagar Circle, of Vijayawada II Division (as per the bifurcation lists of tax payers between the Centre and State in the prescribed manner), accordingly, the application has been forwarded to the jurisdictional officers and also a copy marked to the Central Tax authorities to offer their remarks as per the Sec. 98(1) of CGST/APGST Act, 2017, and requested for the information.

4. In response to this communication, the concerned jurisdictional officer, offered their remarks, and stated that there were no proceedings pending relating to the applicant, and no proceedings were passed on the issue, for which the advance ruling sought by the applicant.

5. A personal hearing is called for on 14th September, 2018, to hear from the applicant. Sri T. Vinod Babu, Managing partner, had attended and submitted the facts of the case. The applicant sought for the rate of tax on the parts of tractor trailer including the leaf springs. In the other column they have described the entry 63, which reads about the tractors, threshers, harvesters and attachments and parts thereof falling under the HSN : 8433.59.00. Hence, at the time of personal hearing the applicant was asked about the exact question for which the advance ruling is sought for. It was submitted by the applicant that they are manufacturing 'Leaf springs' meant for tractor trailers, and requested for clarification of the rate of tax. Further, the applicant has filed a letter confining his advance ruling to this extent only. As an annexure, the applicant has filed the photographs of the products that are being manufactured by them, on which the ruling has been sought for.

6. We have gone through the details of the product, in the light of information provided by the applicant. On careful examination of the relevant entries it is felt that the HSN : 8433.59.00 referred to by the applicant is not relevant to the products that are being manufactured by them.

Entry. No.	Description	Rate of Tax
197 of Schedule II	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; 'parts [8433 90 00]	12% (6% - CGST + 6% - SGST)

However, as per the description given by the applicant along with the photographs, the commodity shall be classified as 'springs and leaves for springs of iron and steel', the commodity falls under the HSN Code 7320 and it listed in the Entry No. 234 of Schedule III of Notification No. 1/2017-Central Tax (Rate), dated 28-6-2017 and taxable at 9% for CGST and 9% for SGST.

Sl. No.	Chapter/Heading	Description	Applicable Rate of Tax
234	7320	Springs and leaves for springs, of iron and steel	18%

7. Accordingly, this authority is hereby giving the ruling as follows :

***RULING***

8. The commodity 'Springs and leaves for springs of iron and steel', falls under Entry Number 234 of Schedule III of Notification Number 1/2017-Central Tax (Rate), dated 28-6-2017 and taxable at 9% under CGST Act, 2017 and 9% under APGST Act, 2017.

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