

**AUTHORITY FOR ADVANCE RULING, TAMIL NADU
NO.206, 2ND FLOOR, PAPJM BUILDING , NO.1 , GREAMS ROAD,
CHENNAI -600 006.**

**ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017 AND UNDER
SECTION 98(4) OF THE TNGST ACT, 2017.**

Members present:

Smt. D. Jayapriya, I.R.S., Additional Commissioner / Member, Office of the Principal Chief Commissioner of GST & Central Excise, Chennai -600 034.	Smt. T Indira, Joint Commissioner (ST)/ Member, Office of the Authority for Advance Ruling, Tamil Nadu, Chennai-600 006.
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Advance Ruling No.117 /AAR/2023 Dated:22.11.2023

- 1. Any appeal against this Advance Ruling order shall lie before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai under Sub-Section (1) of Section 100 of CGST Act 2017/ TNGST Act 2017, within 30 days from the date on the ruling sought to be appealed, is communicated.*
- 2. In terms of Section 103(1) of the Act, Advance Ruling pronounced by the Authority under Chapter XVII of the Act shall be binding only-*
 - (a) on the applicant who had sought it in respect of any matter referred to in sub-section (2) of Section 97 for advance ruling.*
 - (b) on the concerned officer or the jurisdictional officer in respect of the applicant.*
- 3. In terms of Section 103(2) of the Act, this advance ruling shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.*
- 4. Advance Ruling obtained by the applicant by fraud or suppression of material facts or misrepresentation of facts, shall render such ruling to be void ab initio in accordance with Section 104 of the Act.*
- 5. The provisions of both the Central Goods and Service Tax Act and the Tamil Nadu Goods and Service Tax Act (herein referred to as an Act) are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the Central Goods and Service Tax Act would also mean a reference to the same provisions under the Tamil Nadu Goods and Service Tax Act.*

GSTIN Number, if any / User id		33AAACL1019K1ZW
Legal Name of Applicant		M/S DELPHI TVS TECHNOLOGIES LIMITED
Registered Address / Address provided while obtaining user id		Thodukadu Post, Mannur, Sriperumbudur Taluk, Tamil Nadu, Kancheepuram 602105.
Details of Application		GST ARA – 01 Application Sl.No.82/2023 dated 28.04.2023
Jurisdictional Officer		Centre : Irungatukottai Division, Chennai Outer Commissionerate;
Concerned Officer		State : Sriperumbudur Circle, Kancheepuram Distt.
Nature of activity(s) (proposed / present) in respect of which advance ruling sought for		
A	Category	Factory/Manufacturing
B	Description (in brief)	Applicant is engaged in the business of manufacture and supply of fuel injection pumps and parts thereof for automobiles.
Issue/s on which advance ruling required		Classification of any goods or services or both
Question(s) on which advance ruling is required		<ol style="list-style-type: none"> Whether the following parts of fuel injection pumps manufactured / procured indigenously/imported and supplied by the Applicant are classifiable under HSN 84139110/ 84139190 and taxable under Sl. No. 453 (goods which are not specified in Schedule I, II, IV, V, and VI) of Schedule III of Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017? <ol style="list-style-type: none"> Assy Head & Rotor X Roller & Shoe Kit Kit Excess Piston Hyd head Assy for Tata Ace Whether the following parts of fuel injection pumps manufactured/procured indigenously/imported and supplied by the Applicant are classifiable under HSN 84139130/ 84139190 and taxable under Sl. No. 453 (goods which are not specified in Schedule I, II, IV, V, and VI) of Schedule III of Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017? <ol style="list-style-type: none"> TP Blade/ Spring Kit (Set of 4 Nos) TP Liner

1. M/s Delphi TVS Technologies Ltd, Mannur, Thodukadu, Sriperumbudur Taluk, Tamil Nadu, Kancheepuram District 602105 (hereinafter referred to as 'The Applicant'), a GST Registrant with GSTIN 33AAACL1019K1ZW is under the Administrative control of Centre and is engaged in manufacture and supply of fuel injection pumps and parts thereof for automobiles.

2.1 The Applicant submitted a copy of Electronic Cash Ledger evidencing payment of application fees of Rs.5,000/- each under sub-rule (1) of Rule 104 of CGST Rules 2017 and SGST Rules 2017.

2.2 The Applicant has submitted that –

- They classify the fuel injection pumps under Tariff Heading 84133010 and discharges GST at the rate of 28% in terms of Sl. 117 of Schedule II of Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017.
- They also supply the parts of fuel injection pumps and they are either manufactured by them or procured indigenously/imported and supplied to the customers.
- The present ruling is sought in respect of the following parts of fuel injection pumps supplied by the Applicant.
 - Assy Head & Rotor
 - X Roller & Shoe Kit
 - TP Blade/ Spring Kit (Set of 4 Nos)
 - TP Liner
 - Kit Excess Piston
 - Hyd head Assy for Tata Ace
- Presently, they classify the above noted parts of fuel injection pumps under Tariff Heading 84139190 and discharge GST at the rate of 28% in terms of Sl. 117 of Schedule II of IGST Goods Rate Notification on supply of said parts.
- In this application they seek determination of whether the above parts of fuel injection pumps manufactured/procured indigenously/imported and supplied by them are classifiable under HSN 84139130/ 84139190 (TP Liner, TP Blade/Spring Kit) and HSN 84139110/ 84139190 (remaining 4 parts) and taxable under Sl. No. 453 (goods which are not specified in Schedule I, II, IV, V, and VI) of Schedule III of IGST Goods Rate Notification.

3.1 On interpretation of law, the Applicant stated that –

- Explanation (iv) of the IGST Goods Rate Notification provides that the rules for interpretation of the First Schedule to the Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of GST Rate Notifications.
- For the purpose of determining the appropriate classification for the goods supplied, the classification principles followed in the First Schedule to the Customs Tariff, which is based on the Harmonised Commodity Description and Coding System (hereinafter referred to as **“the HSN”**) is to be relied upon and for uniform interpretation of the HSN, the Explanatory Notes to the HSN serves as guide to interpret the Schedules to the Customs Tariff.
- The process of classification of goods under the Customs Tariff involves the interpretation of the Section Notes, Chapter Notes, Sub-Heading Notes, Supplementary Notes, Headings, Sub-headings and the General Rules for Interpretation (hereinafter referred to as the **“GRI”**) of the Customs Tariff.
- The GRI is a set of 6 rules that aid in the classification of the goods under Customs Tariff and it is a settled law that the GRI have to be applied sequentially to arrive at a proper classification of the imported goods.
- GRI 1 to 5 lay down the principles determining the classification of goods under a specific Heading whereas GRI 6 is applicable if the objective is to determine the classification of goods in the Sub-headings of a Heading.
- GRI 1 of the GRI stipulates that the goods under consideration should be classified in accordance with the terms of the Headings and any relevant Section or Chapter Notes, and if the goods are not classifiable as per the description provided, subsequent rules are to be looked into.
- Thus, the relevant terms of Headings along with Section and Chapter Notes and the HSN Explanatory Notes are to be considered for determining the classification of goods.
- Parts of fuel injection pumps fall under the heading viz., 8413, however, there are two competing rate entries applicable to these parts.
- Placing reliance on the principles discussed above, on application of GRI 1, the competing entries to classify a fuel injection pump are CTH 8409

(Parts suitable for use solely or principally with the engines of heading 8407 or 8408) and 8413 (Pumps for liquids, whether or not fitted with a measuring device; liquid elevators).

➤ The relevant portion of CTH 8409 is extracted below:

8409		PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF HEADING 8407 OR 8408
84091000	-	For aircraft engines
	-	Other :
840991	---	Suitable for use solely or principally with spark-ignition internal combustion piston engines:
84099120	---	Fuel injection equipment excluding injection pumps
840999	--	Other :
84099930	---	Fuel injection equipment excluding injection pumps

➤ The relevant portion of CTH 8413 is extracted below:

8413		PUMPS FOR LIQUIDS , WHETHER OR NOT FITTED WITH A MEASURING DEVICE; LIQUID ELEVATORS
	-	Pumps fitted or designed to be fitted with a measuring device :
841330	-	Fuel, lubricating or cooling medium pumps for internal combustion piston engines:
84133010	---	Injection pumps for diesel engines
84133020	---	Oil pump
84133030	---	Water pump
84133090	---	Other
84134000	-	Concrete pumps
	-	Parts :
841391	--	Of pumps :
84139110	---	Of reciprocating pumps.
84139120	---	Of centrifugal pumps
84139130	---	Of deep well turbine pumps and of other rotary pumps
84139140	---	Of hand pump for handling water
84139190	---	Other
84139200	--	Of liquid elevators

- The HSN explanatory notes to HSN 8409 provides as under:

"84.09 - Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.

8409.10 -For aircraft engines -Other:

8409.91 -- Suitable for use solely or principally with spark-ignition internal combustion piston engines 8409.99 -- Other

Subject to the general provisions regarding the classification of parts (see the General Explanatory Note to Section XVI), this heading covers parts of internal combustion piston engines of heading 84.07 or 84.08 (e.g., pistons, cylinders and cylinder blocks; cylinder heads; cylinder liners; inlet or exhaust valves; inlet or exhaust manifolds; piston rings; connecting-rods; carburettors; fuel nozzles).

However, the heading excludes :

(a) Injection pumps (heading 84.13).

(b) Engine crank shafts and cam shafts (heading 84.83); and gear-boxes (heading 84.83).

(c) Electrical ignition or starting equipment (including sparking plugs and glow plugs) (heading 85.11)"

- Thus, the fuel injection pumps are excluded from the scope of heading 8409 and the heading which is relevant to classify fuel injection pumps is heading 8413 and more precisely under 841330.
- Further, parts of fuel injection pump will be classifiable along with the fuel injection pump if it satisfies the principles for classification of parts of machinery of Chapter 84.
- According to Principles of classification of parts of machinery of Chapter 84, must be done in accordance with the principles enunciated in Note 2 to Section XVI. The same is extracted below for ease of reference:

"2.- Subject to Note 1 to this Section, Note 1 to Chapter 84 and Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:

(a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;"

(b) other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 8479 or 8543) are to be classified with the machines of that kind or in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate.²[However, parts which are equally suitable for use principally with the goods of headings 8517 and 8525 to 8528 are to be classified in heading

8517, and parts which are suitable for use solely or principally with the goods of heading 8524 are to be classified in heading 8529];

(c) all other parts are to be classified in heading 8409, 8431, 8448, 8466, 8473, 8503, 8522, 8529 or 8538 as appropriate or, failing that, in heading 8485 or 8548."

- On a reading of Note 2, it can be seen that parts which are specifically covered under any of the Heading of Chapter 84 or 85 must be classified in their respective headings. Only those parts which are not classifiable under Note 2(a) will be classified in terms of Note 2(b) and Note 2(c). This is clear from the usage of the phrase 'other parts' in Note 2(b) and 'all other parts' in Note 2(c).
- It is settled position of law that classification of parts can be made in terms of Note 2(b) or 2(c) to Section XVI only if classification of such part cannot be made as per Note 2(a) to Section XVI. Thus, Clauses (a), (b) and (c) of Note 2 are to be applied in a sequential manner; Reliance in this regard is placed on the decision by the Hon'ble Apex Court in *CCE v. Delton Cables Ltd.* [2005 (181) E.L.T. 373 (S.C.)] **and** followed by the Hon'ble Supreme Court in *Secure Meters Ltd. v. CC* [2015 (319) ELT 565 (SC)].
- Therefore, the parts of the Fuel Injection pumps are classified as tabulated below:

Sl. No.	Description	Application	Submissions
1	ASSY HEAD & ROTOR + M. V	JCB 56KW	Parts of reciprocating pumps are specifically covered under 84139110/ 84139190. They are not excluded from the said entry by virtue of Note 2(a) or Note 1 to Section XVI.
2	X ROLLER & SHOE KIT	JCB 56KW	Parts of reciprocating pumps are specifically covered under 84139110/ 84139190. They are not excluded from the said entry by virtue of Note 2(a) or Note 1 to Section XVI.
3	KIT EXCESS PISTON	ACE/INDICA/INDIGO	These are pistons for reciprocating pumps and are classifiable under 84139110/ 84139190. They are not excluded from the said entry by virtue of Note 2(a) or Note 1 to Section XVI.
4	HYD HEAD ASSY FOR TATA ACE	ACE-BS3	These are cylinders for reciprocating pumps and classifiable under 84139110/ 84139190. They are not excluded from the said entry by virtue of Note 2(a) or Note 1 to Section XVI.

5	TP BLADE / SPRING KIT (SET OF 4 NO)	ACE/INDICA/I NDIGO	Parts of rotary pumps are specifically covered under 84139130/ 84139190. They are not excluded from the said entry by virtue of Note 2(a) or Note 1 to Section XVI.
6	TP LINER	ACE/INDICA/I NDIGO	Parts of rotary pumps are specifically covered under 84139130/ 84139190. They are not excluded from the said entry by virtue of Note 2(a) or Note 1 to Section XVI.

- Thus, the Assy Head & Rotor, X Roller & Shoe Kit, Kit Excess Piston and Hyd head Assy for Tata Ace are classifiable under HSN 84139110/ 84139190 and TP Blade/Spring Kit (Set of 4 Nos) and TP Liner are classifiable under HSN 84139130/ 84139190.
- The IGST Goods Rate Notification does not have a specific rate entry for the parts of fuel injection pump. Sl. No. 117 of Schedule IV to the IGST Goods Rate Notification (*extracted below*) is the rate entry for fuel injection pump and the said entry does not specifically mention or refer to parts of pumps.

Schedule IV - 28%

Sl. No.	Chapter Heading/ Subheading / Tariff item	Description of Goods
(1)	(2)	(3)
117	8413	Pumps for dispensing fuel or lubricants of the type used in filling stations or garages [8413 11], Fuel, lubricating or cooling medium pumps for internal combustion piston engines [8413 30]

- On the other hand, various entries of the IGST Goods Rate Notification specifically covers 'parts' along with the machinery under Chapter 84; However, the description against Sl. No. 117 of the IGST Goods Rate Notification does not cover parts of fuel pumps within its ambit.
- If the intention of the legislature was to include the parts of the fuel injection pumps under Sl. No. 117 of Schedule IV, then the same would have been done; However, the said entry provides only for fuel injection pumps and not for its parts.

- Hence, the parts of pumps which remain classified under Heading 8413 will fall under the residuary rate entry i.e., Sl. No. 453 of Schedule III (extracted below) which attracts 18% for the reason that they are not classifiable elsewhere.

Schedule III - 18%

Sl. No.	Chapter Heading/ Subheading / Tariff item	Description of Goods
(1)	(2)	(3)
453	Any Chapter	Goods which are not specified in Schedule I, II, IV, V or VI

- In this regard, the advance ruling in **Re: Maini Precision Products 2018 (17) G.S.T.L. 117 (A.A.R. - GST)** and **Sivantos India (P.) Ltd., In re, [2022] 145 taxmann.com 486 (AAAR-KARNATAKA)**.
- They rely on the following advance rulings wherein the residuary entry i.e., Sl. No. 453 of Schedule III was ruled to be applicable when no specific entry was available to classify the goods:
- Foods and Inns Ltd., In re, [2022] 139 taxmann.com 464 (AAAR - Andhra Pradesh).
 - Sri Manjunatha Fruit Canning Industries, In re, [2022] 137 taxmann.com 261 (AAAR - Andhra Pradesh).
 - Dipakkumar Ramjibhai Patel, In re, [2021] 132 taxmann.com 180 (AAAR-Gujarat).
 - Indo Prosoya Foods (P.) Ltd., In re, [2019] 111 taxmann.com 116 (AAAR-Uttar Pradesh).

4.1 The Centre authority, vide letter dated 13.10.2023, has stated that

- There is no case pending on the questions raised in the application and also the same has not been decided in any proceedings under any of the provisions of CGST Act, 2017.
- The questions raised by the Applicant has already been decided in the Advance ruling passed by AAR, Karnataka in the case of M/s Maini Precision Products Ltd., in August 2018, wherein it was ruled that 'the parts of fuel injection pumps for diesel engines' are covered under the entry no.453 of the

Schedule III of the Notification No.01/2017-Integrated Tax(Rate) dated 28.06.2017 only, which is applicable in this case also.

4.2 The concerned State authority has not submitted any remarks and hence it is presumed that there are no proceedings already decided or any pending proceedings on the questions raised in the application with respect to the Applicant.

5. The Applicant, after consent, was given an opportunity to be heard in person on 16.10.2023. Smt. Sahana Rajkumar, Advocate, who is the Authorized Representative of the Applicant appeared before the Authority and reiterated the submissions made in the application. She also submitted a paperbook as their additional submissions during PH and reiterated their submissions made in that. Their additional submissions contain the same points as stated in their application under interpretation of law.

DISCUSSIONS AND FINDINGS

6.1 We have carefully considered the submissions made by the Applicant in their application, the additional submissions made during the personal hearing and the comments furnished by the Centre and State Tax Authorities.

6.2 In terms of Section 97(2) of the CGST/TNGST Act, questions on which advance ruling is sought under the Act, falls within the scope of Section 97(2)(a) of the CGST/TNGST Act, 2017, and therefore the application is admissible.

6.3 From the submissions made by the Applicant, we find that the Applicant is engaged in manufacture and supply of fuel injection pumps for automobiles, which are classified under Customs Tariff Heading 84133010 and they are discharging GST @ 28% in terms of S.No.117 of Schedule II of the Notification No.01/2017-Integrated Tax(Rate) dated 28.06.2017. We also find that the Applicant also supplies parts of fuel injection pumps which are either manufactured by them or procured domestically or imported.

6.4 The Applicant has sought advance ruling regarding classification and rate of GST in respect of the following parts of fuel injection pumps supplied by the Applicant.

- Assy Head & Rotor
- X Roller & Shoe Kit
- TP Blade/ Spring Kit (Set of 4 Nos)

- TP Liner
- Kit Excess Piston
- Hyd head Assy for Tata Ace

Presently, they classify the above noted parts of fuel injection pumps under Tariff Heading 84139190 and discharge GST at the rate of 28% in terms of Sl. 117 of Schedule II of IGST Goods Rate Notification on supply of said parts.

6.5. Firstly, we proceed to examine whether the said 6 parts of fuel injection pumps fall under the CTH 84139190. The relevant portions of CTH 8413 is extracted below:

8413		PUMPS FOR LIQUIDS , WHETHER OR NOT FITTED WITH A MEASURING DEVICE; LIQUID ELEVATORS
	-	Pumps fitted or designed to be fitted with a measuring device :
841330	-	Fuel, lubricating or cooling medium pumps for internal combustion piston engines:
84133010	---	Injection pumps for diesel engines
84133020	---	Oil pump
84133030	---	Water pump
84133090	---	Other
84134000	-	Concrete pumps
	-	Parts :
841391	--	Of pumps :
84139110	---	Of reciprocating pumps.
84139120	---	Of centrifugal pumps
84139130	---	Of deep well turbine pumps and of other rotary pumps
84139140	---	Of hand pump for handling water
84139190	---	Other
84139200	--	Of liquid elevators

6.6. On perusal of the write-up submitted by the Applicant for each of the said 6 items, we find that the said 6 items are parts of Rotary Fuel Injection pump. Since the Injection pumps for diesel engines are classified under CTH 84133010, parts of fuel injection pumps can be classified under CTH 84139190 - Parts of Pumps – other. The Applicant has claimed that out of the said 6 parts, whether the 4 parts viz. Assy Head & Rotor, X Roller & Shoe Kit, Kit Excess Piston, Hyd head Assy for

Tata Ace can also be placed under CTH 84139110(Parts of pumps – of reciprocating pumps) and the other two parts viz. TP Blade/ Spring Kit, TP Liner under CTH 84139130(Parts of pumps – of other rotary pumps). However, we find that these cannot be placed under CTH 84139110(Parts of pumps – of reciprocating pumps) or CTH 84139130(Parts of pumps – of other rotary pumps) as they are specific entries and the same could be done only if the 'Fuel Injection pumps' were classified under CTH 841350(other reciprocating positive displacement pumps) or CTH 841360(other rotary positive displacement pumps). Whereas, we find it is not the case so and the the Fuel Injection pumps for diesel engines are classified correctly under CTH 84133010 and thereby, we find that the said 6 parts of Fuel Injection pumps are correctly classifiable under the residual entry for 'Parts of pumps – others – CTH 84139190'.

6.7 We next take up the second part of both the questions i.e. rate of GST to be levied on the said 6 parts of fuel injection pumps. Fuel injection pumps for diesel engines are classified under the CTH 84133010. These are covered under Schedule IV of the rate notification No.01/2017-Integrated Tax(Rate) dated 28.06.2017 attracting a tax of 28% and the entry reads as under:

Schedule IV - 28%

Sl. No.	Chapter Heading/ Subheading / Tariff item	Description of Goods
(1)	(2)	(3)
117	8413	Pumps for dispensing fuel or lubricants of the type used in filling stations or garages [8413 11], Fuel, lubricating or cooling medium pumps for internal combustion piston engines [8413 30]

From the above, it can be seen that in the description of goods, the entry covers only the pumps [8413 11 and 8413 30] and not their parts. We find that this necessitates to place the parts of pumps under correct entry of the rate notification No.01/2017-Integrated Tax (Rate) dated 28.06.2017.

6.8. We ought to travel through Schedules given under the rate Notification No.01/2017- Integrated Tax(Rate) dated 28.06.2017 for the CTH decided in the above paras for the said parts.

- The goods supplied by the Applicant is neither a hand pump nor part of it, and hence the same cannot be covered under the entry 231 of Schedule I of the said Notification, attracting 5% IGST.
- The goods supplied is not Power driven pumps primarily designed for handling water and hence the same cannot be covered under the entry 192 of Schedule II of the said Notification, attracting 12% IGST.
- Sl.No.317A was inserted in Schedule III(which pertains to goods attracting 18% IGST) by Notification No.43/2017-Integrated Tax(Rate) dated 14.11.2017 under which Goods described are Concrete pumps(84134000), other rotary positive displacement pumps(8413 60). The above entry also does not cover 'part of pumps' falling under 841391.
- The Schedules of the Notification No.01/2017- Integrated Tax(Rate) dated 28.06.2017 are verified and found that there is no other entry in Schedule I or II or IV or V or VI which covers the heading 841391.

Since the goods 'Parts of fuel injection pumps' are not covered by any of the entries in Schedule I or II or IV or V or VI, and also under any other entries of Schedule III, the same needs to be covered under the residuary entry in Schedule III which reads as under:

Schedule III - 18%

Sl. No.	Chapter Heading/ Subheading / Tariff item	Description of Goods
(1)	(2)	(3)
453	Any Chapter	Goods which are not specified in Schedule I, II, IV, V or VI

Hence, the 'Parts of pumps- others' which remain classified under Heading 8413 9190 will fall under the residuary rate entry i.e., Sl. No. 453 of Schedule III (extracted above) which attracts 18% IGST, for the reason that they are not classifiable elsewhere.

6.9. Hence we pass the following ruling:

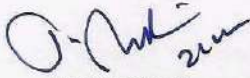
RULING

1. The following parts of fuel injection pumps manufactured / procured indigenously/imported and supplied by the Applicant are classifiable under CTH 84139190 and taxable under Sl. No. 453 (goods which are not specified in Schedule I, II, IV, V, and VI) of Schedule III of Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017, attracting 18% IGST

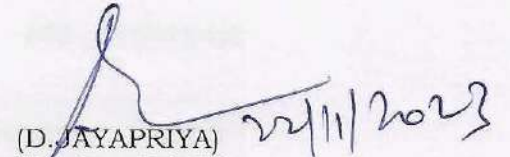
1. Assy Head & Rotor
2. X Roller & Shoe Kit
3. Kit Excess Piston
4. Hyd head Assy for Tata Ace

2. The following parts of fuel injection pumps manufactured/procured indigenously/imported and supplied by the Applicant are classifiable under CTH 84139190 and taxable under Sl. No. 453 (goods which are not specified in Schedule I, II, IV, V, and VI) of Schedule III of Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017, attracting 18% IGST

5. TP Blade/ Spring Kit (Set of 4 Nos)
6. TP Lincr


(T. INDIRA)
Member (SGST)




(D. JAYAPRIYA)
Member (CGST)

To

M/s Delphi TVS Technologies Ltd,
Thodukadu Post, Mannur
Sriperumbudur Taluk
Tamil Nadu, Kancheepuram
Pincode: 602105

//By RPAD//

Copy submitted to:-

1. The Principal Chief Commissioner of CGST & Central Excise,
No. 26/1, Uthamar Mahatma Gandhi Road, Nungambakkam,
Chennai – 600 034.
2. The Commissioner of Commercial Taxes,
2nd Floor, Ezhilagam, Chepauk, Chennai – 600 005.

Copy to:

3. The Commissioner of GST & C.Ex., Chennai Outer Commissionerate.
4. The Assistant Commissioner(ST)
Sriperumbudur Circle.
5. Master File / spare – 1.