

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



ADVANCE RULING NO. GUJ/GAAR/R/2024/19
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2023/AR/17)

Date: -03.08.2024

Name and address of the applicant	:	M/s. Imtiyaz Kaiyum Barvatiya, Madina Masjid Road, Soni Bazaar, Upleta, Rajkot, Gujarat- 360 490
GSTIN of the applicant	:	24ANFPB3775R1ZL
Jurisdiction Office	:	Office of the Assistant Commissioner of State Tax, Unit-97, Division-10, Rajkot.
Date of application	:	16.05.2023
Clause(s) of Section 97(2) of CGST / GGST Act, 2017, under which the question(s) raised.	:	(a), (e)
Date of Personal Hearing Present for the applicant	:	28.05.2024 Shri Imtiyaz Kaiyum Barvatiya, Shri Yadnesh Vasudeo and Shri Onali M Modi, CA.

Brief facts:

M/s. Imtiyaz Kaiyum Barvatiya, Madina Masjid Road, Soni Bazaar, Upleta, Rajkot, Gujarat- 360 490, is engaged in the business of sale and distribution of Marine Distress Signals, Emergency Position Indicating Radio Beacon [EPIRB] and Search and Rescue Transponder [SART], Ship Security Alert System [SSAS], Navigation and Communication Equipment [NAVCOM]. They are registered under GST and their GSTIN is 24ANFPB3775R1ZL.

2. The applicant imports various goods/spares, which are supplied on ships and it is the applicant's contention that this equipment forms an essential part of the ship and makes the ship 'sea worthy'. The goods are imported by the applicant on payment of IGST. The detailed list of equipment as provided at Annexure I-A, is reproduced below viz



Annexure I-A

Sr. No.	Equipment	Full Form	Description	Remarks
A	GPS	Global Positioning System	Used for establishing ship's latitude and longitude	Is an essential part of ship and without it the ship would not be performing its essential function and therefore would be part of a ship.
B	Echo Sounder	Echo Sounder	Used to find depth under the sea	Is an essential part of ship and without it the ship would not be performing its essential function and therefore would be part of a ship.
C	Radar	Radio Detecting and Ranging	Used to detect objects at sea	Is an essential part of ship and without it the ship would not be performing its essential function and therefore would be part of a ship.
D	ECDIS	Electronic Charts Display & Information System	Used to show locations for navigation	Is an essential part of ship and without it the ship would not be performing its essential function and therefore would be part of a ship.
E	GYRO	Gyroscope	Used for navigation	Is an essential part of ship and without it the ship would not be performing its essential function and therefore would be part of a ship.
F	AIS	Automatic Identification System	Used for identifying other ships details	Would be in the nature of an additional equipment and therefore cannot be considered as part of a ship.
E	GYRO	Gyroscope	Used for navigation	Is an essential part of ship and without it the ship would not be performing its essential function and therefore would be part of a ship.
F	AIS	Automatic Identification System	Used for identifying other ships details	Would be in the nature of an additional equipment and therefore cannot be considered as part of a ship.
G	DS	Doppler Speed Log	Used to measure ships speed through water	Is an essential part of ship and without it the ship would not be performing its essential function and therefore would be part of a ship.
H	MF/HF	Medium/High Frequency Communication	Used for long range communication	Is an essential part of ship and without it the ship would not be performing its essential function and therefore would be part of a ship.
I	VHF	Very High frequency	Used for short range speed communication	Is an essential part of ship and without it the ship would not be performing its essential function and therefore would be part of a ship.
J	SAT-C/FBB	Satellite Communication/ Fleet Broad band	Used for communication between ship and shore	Is an essential part of ship and without it the ship would not be performing its essential function and therefore would be part of a ship.
K	SSAS	Ship Security Alert System	Used for transmitting distress	Is an essential part of ship and without it the ship would not be performing its essential function



			signal to land station	and therefore would be part of a ship.
L	NAVTEX	Navigational Telex	Used for receiving navigational weather and other warnings	Would be in the nature of an additional equipment and therefore cannot be considered as part of a ship.
M	EPIRB	Emergency Positioning Indicating radio Beacon	Used to alert search and rescue services in case of distress/emergencies	Is an essential part of ship and without it the ship would not be performing its essential function and therefore would be part of a ship.
N	VDR	Voyage Data Recorder	Used for recording and analysing data of the ship	Would be in the nature of an additional equipment and therefore cannot be considered as part of a ship.
O	NDB	Non Directional Beacon	Used for choppers to determine landing location on board	Would be in the nature of an additional equipment and therefore cannot be considered as part of a ship.
P	FCV	Fish Finder	Used for higher level accuracy and clear fish shoal images	Would be in the nature of an additional equipment and therefore cannot be considered as part of a ship.
Q	SONAR	Sound Navigation and Ranging	Used for searching underwater fishing	Would be in the nature of an additional equipment and therefore cannot be considered as part of a ship.
R	LSA/FF	Life saving/ Fire Fighting Appliances	Used for safety of crew, vessel and passengers	Would be in the nature of an additional equipment and therefore cannot be considered as part of a ship.
S	BANWAS	Bridge Navigation Watch Alarm System	The bridge is manned at sea during voyage, else alarm is issued by the unit for safety of ship	Is an essential part of ship and without it the ship would not be performing its essential function and therefore would be part of a ship.
T	SART	Search and Rescue Transponder	Used to assist Coast Guard in search and rescue operations	Would be in the nature of an additional equipment and therefore cannot be considered as part of a ship.
U	Anemometer	Anemometer	Used to calculate speed and direction of wind	Would be in the nature of an additional equipment and therefore cannot be considered as part of a ship.

3. The applicant has stated that the application includes sample copies of illustrative bill of entry for such imports marked as Annexure I-B, I- C, I-D, I-E, I-F & I-G. However, on examining the application, it is observed that no such copies are enclosed with the application.

4. The applicant further states that they charge GST on parts/equipment supplied by them on the ship by classifying it under the same tariff head under which the goods are imported. The applicant discharges GST liability on supply based on rates applicable to such tariff entry. For instance, a "Standard Solas Model" is classified under tariff head "8479" captioned as "Ship Spares" and is hence taxed at the rate of 18%.



5. The applicant has further stated that they receive the purchase orders for such parts/spares/equipment from customers wherein the customer mention the applicable GST rate at 5% on the reasoning that these goods form part of ship. The customers feel that the goods are covered under Sr. No. 252 of notification No. 1/2017-Central Tax which covers parts of goods of headings 8901, 8902, 8904, 8905, 8906, 8907.

6. Based on the information from customers, market trend, critical nature of goods, the subject goods being essential part of ship to make it sea worthy and also the fact that it is legally obligatory for ships to have fitment/installation of all such spares and equipment to qualify as seaworthy, the applicant feels that the goods are parts of various types of ships and vessels falling under headings 8901, 8902, 8904, 8905, 8906, 8907 & are therefore, eligible for benefit of entry no. 252 of notification No. 1/2017-Central Tax.

6.1 Chapter headings 8901, 8902, 8904, 8905, 8906 and 8907, covers the following viz

- Heading 8901 is for cruise ships, excursion boats, ferry boats, cargo ships, barges and similar vessels for transport of persons or goods.
- Heading 8902 applies to fishing vessels, factory' ships, other vessels, etc.
- Heading 8904 is for tugs and pusher crafts.
- Heading 8905 covers Light vessels, fire floats, dredgers and other vessels.
- Heading 8906 and 8907 is for other vessels and floating structures.

7. The applicant further states that

- such goods cannot be classified as spares separately in their own right; that they are becoming non-competitive in the market if they do not avail the benefit of entry no. 252 of notification No. 1/2017-Central Tax(Rate) which specifically covers parts of goods of various types of the ships and vessels covered under headings 8901,8902, 8904, 8905, 8906, 8907;
- that they are selling equipment and parts/spares of critical nature and are mandated by IMO (International Maritime Organization), which are essential to establish the sea worthiness of a ship and therefore cannot be simply regarded as "spares" or equipment;
- that in terms of explanation to notification No. 01/2017-CGST dated 27.06.2017 the classification of goods should be as per the rules of classification enshrined in the Customs Act, 1962;
- that they wish to rely on rule 3(a) of the General Rules for



Interpretation [GRI] (inadvertently mentioned as Customs Valuation Rules by the applicant) to argue that the heading which provides the most specific description shall be preferred to headings providing a more general description;

- the meaning of the term "spares" incorporates a wide ambit of products and would lead to a generic classification of goods, while on the other hand the classification as parts of the ship, would be more specific and could be attributed as the products relevant to a particular industry, namely the shipping industry and would therefore provide clarity in identifying the same;
- The applicant wishes to rely on the judgement of the Hon'ble SC in the case of ¹ M/s. A.S. Moloobhoy & Sons wherein the Hon'ble Court declined to interfere with the order passed by the Tribunal, which held that these imports of equipment and spares should be treated as one for "the purpose of ship repair".

8. The applicant has raised the following question for advance ruling *viz*

To decide as to whether the supply of goods [as listed in Annexure I-A of this ARA application] is classifiable as "parts of goods of headings 8901, 8902, 8904, 8905, 8906, 8907" under entry 252 of Schedule 1 of GST Notification No. 01/2017-Central Tax (Rate) dated 28.6.2017 as amended and is liable to GST @ 5% (CGST-2.5% and SGST-2.5%) or IGST @ 5% or not.

9. Personal hearing was granted on 28.5.2024 wherein Shri Imtiyaz Kaiyum Barvatiya, Shri Yadnesh Vasudeo and Shri Onali M Modi, CA appeared on behalf of the applicant. On being asked it was informed that they are now availing the benefit of the notification *ibid* & are discharging IGST @ 5%. They also relied upon the AAR ruling in the case of M/s. A S Moloobhoy Private Limited dated 18.7.2018 passed by the Maharashtra Authority for Advance Ruling.

Revenue's Submission:

10. Joint Commissioner, CGST Rajkot Commissionerate vide letter No. GEXCOM/ TECH/ MISC/ 1206/ 2024- TECH- O/o COMMR- CGST-RAJKOT submitted its comments as follows:

On the plain reading of circular No. 52/26/2018-GST dated 9th August, 2018, it appears that supply of goods as parts of the goods of headings 8901, 8902, 8904, 8905, 8906, 8907, will be classifiable under Entry No. 252 of Schedule-1 of GST Notification No. 01/2017-Central Tax (Rate) dated 28th June,

¹ Civil Appeal Nos. 3115-3117/2015



and will be liable to GST @ 5% (CGST- 2.5% and SGST-2.5%) or classifiable under Entry No. 252 of Schedule 1 of GST Notification No. 01/2017-Integrated Tax (Rate) dated 28th June, 2017 and liable to IGST @ 5%; that otherwise it would be classifiable to their respective tariff head and GST rate would be applicable as per their respective tariff head.

11. Owing to change in the Member of the GAAR, a fresh personal hearing was granted on 30.7.2024. The applicant vide his email dated 29.7.2024, enclosed copies of bills of entry and further stated that they did not wish to attend the hearing and requested to pronounce the ruling on the basis of earlier submissions and hearing.

Discussion and findings

12. 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.

13. We have considered the submissions made by the applicant in their application for advance ruling as well as the submissions made during the course of personal hearing. We have also considered the issue involved, the relevant facts & the applicant's submission/interpretation of law in respect of question on which the advance ruling is sought.

14. The relevant extracts of the Customs Tariff Act, 1975, HSN, notification, etc., is reproduced below for ease of reference viz

• Notification No. 1/2017-Central Tax dated 28.6.2017

Schedule I – 2.5%

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
252.	Any chapter	Parts of goods of headings 8901, 8902, 8904, 8905, 8906, 8907



Explanation. – For the purposes of this notification,–

(i) The phrase “unit container” means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package.

(ii) The phrase “registered brand name” means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person, and which is registered under the Trade Marks Act, 1999.

(iii) “Tariff item”, “sub-heading”, “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(iv) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 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 this notification.

•THE GENERAL RULES FOR THE INTERPRETATION OF IMPORT TARIFF

Classification of goods in this Schedule shall be governed by the following principles:

1. The titles of Sections, Chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:

2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished articles has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this rule), presented unassembled or disassembled.

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of rule

3. When by application of rule 2(b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:

(a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to (a), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable.

(c) When goods cannot be classified by reference to (a) or (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

• HSN explanatory notes

Chapter 89

Ships, boats and floating structures



The Chapter also includes:

- (A) Unfinished or incomplete vessels (e.g., those not equipped with their propelling machinery, navigational instruments, lifting or handling machinery or interior furnishings).
- (B) Hulls of any material.

Complete vessels presented unassembled or disassembled, and hulls, unfinished or incomplete vessels, whether assembled or not, are classified as vessels of a particular kind, if they have the essential character of that kind of vessel. In other cases, such goods are classified in heading 89.06.

Contrary to the provisions relating to the transport equipment falling in other Chapters of Section XVII, this Chapter **excludes** all separately presented parts (**other than hulls**) and accessories of vessels or floating structures, even if they are clearly identifiable as such. Such parts and accessories are classified in the appropriate headings elsewhere in the Nomenclature, for example:

- (1) The parts and accessories specified in Note 2 to Section XVII.
- (2) Wooden oars and paddles (heading 44.21).
- (3) Ropes and cables of textile material (heading 56.07).
- (4) Sails (heading 63.06).
- (5) Masts, hatchways, gangways, rails and bulkheads for ships or boats and parts of hulls, having the character of metal structures of heading 73.08.
- (6) Cables of iron or steel (heading 73.12).
- (7) Anchors of iron or steel (heading 73.16).
- (8) Propellers and paddle-wheels (heading 84.87).
- (9) Rudders (headings 44.21, 73.25, 73.26, etc.) and other steering or rudder equipment for ships or boats (heading 84.79).

15. From the facts, we find that the applicant imports the items mentioned at Annexure I-A *supra*. The applicant is primarily engaged in supply of the imported goods which he claims to be an essential part of the ship and makes the ship 'sea worthy'. These goods are imported by the applicant on payment of IGST. During the course of supply post importation, the applicant charges GST on parts/equipment classifying it under the same tariff head as mentioned in the import documents. The applicant is before this Authority primarily on the ground that his customers are of the opinion that notwithstanding the classification of the goods during the course of import, the said goods when supplied to these customers would fall within the ambit of chapter heading 8901, 8902, 8904, 8905, 8906 & 8907 and thereby be eligible for benefit of Sr. No. 252 of notification No. 1/2017-CT (R) dated 28.6.2017.

16. The applicant in Annexure-2, paragraph 4, has provided an example in respect of the imported product viz "Standard Solas Model", wherein the goods are classified under chapter heading 8479 as 'ship spares' and he discharges GST on the said supply @ 18%. Further, vide their email dated 29.7.2024, they have enclosed certain bills of entry, the details of which are as under *viz*

Sr. No.	Bill of entry number and date	Item description	Customs Tariff Item
1	2	3	4



1	CBEXIV-BOM-2024-2025-1006-10184 dtd 10.6.24	AIS (SI-70A) Without VHF Antenna/Cable (Transceiver)	85256000
2	4408080 dtd 09.7.24	Ship Spar Radar	85261000
		Ship Spare MF/HF	85256000
		Ship Spare AIS	85256000
		Ship Spare Marine Passive Antenna	85291029
		Ship Spare Navtex	85269120
		Ship Spare VHF	85256000
		Ship Spare AIS SART	85256000
3	4170844 dtd 25.6.24	Ship Spare Color Fish Finder Fcv688	90148010
		Ship Spare Transducer 520-5PSID	90149000
4	4412144 dtd 09.7.24	Ship Spare HD-70C+ 7 inch GPS receiver	85269120
		Ship Spare HHS-75A+ 7 inch chart plotter/AIS	85256000
5	4395224 dtd 08.7.24	Ship Spare AT-140 Automatic Antenna Tuner	85291029
		Ship Spare IC-M803 Transceiver	85256000
		Ship Spar Marine Radar	85261000
		Ship Spar Marine Radar	85261000

17. As is already stated, the applicant imports the goods. During the importation, the goods are classified by Customs under the Customs Tariff Act, 1975, and the applicant discharges the relevant customs duties including the IGST, which is applicable. The applicant willingly discharges the duties involved, which leads to the inference that he has agreed to the classification of the imported goods as done by the proper officer of Customs.

18. On the aforementioned background, we find that the applicant is before us with an averment, that though the goods have been classified by Customs under various tariff items [as is mentioned in column 4 of the table above in respect of the bills of entry, the copies of which has been submitted vide email dated 29.7.2024], he now feels that consequent to the importation while undertaking further supply of the said goods, it should be classified under the heading 8901, 8902, 8904, 8905, 8906 & 8907 and thereby be eligible for benefit of Sr. No. 252 of notification No. 1/2017-CT (R) dated 28.6.2017. Availing the benefit of the said exemption notification, will make the supply leviable to GST @ 5%.

19. The question before us, therefore, is whether a change in classification is permissible. This has to be seen in background of a pointed question to the authorized representative during the course of personal hearing as to whether the goods were sold as such, to which he replied in affirmative.



20. We do not agree with the averments raised by the applicant that the classification can be changed by the applicant post importation at the stage of further supply of the said goods. The classification of the imported goods would not change i.e. remain the same, more so since

- [a] the applicant without any protest agreed with the classification done by Customs and discharged the duties; and
- [b] classification under GST is based on Customs Tariff Act, 1975, in terms of explanation (iii) and (iv) of notification No. 1/2017-CT(R) dated 28.6.2017;
- [c] that there is no change in the character of the goods supplied by the applicant to the one imported.

21. Our aforementioned finding is substantiated by the below mentioned judgements viz

- M/s. Ashwani Homeo Pharmacy [2023 LiveLaw (SC) 397] CA No. 9525/2018, wherein the Hon'ble Supreme Court held as follows :

31-The applicable principles, as noticed from the decisions in BPL Pharmaceuticals and Vicco Laboratories (supra) remain that change of classification cannot be countenanced merely on the ground of coming into force of different tax structure without showing that the product has changed its character.

- Pooja Hardware Pvt. Ltd. [2019 (365) ELT 816 (Tri-Mum)], wherein the Hon'ble Tribunal held as follows:

2. Brief facts of the case are that M/s. Pooja Hardware Pvt. Ltd. (for short, the appellant company) is the importer of aluminium profiles and other hardware materials and imports the said goods mostly from China and Europe, through the Nhava Sheva Port and the Air Cargo Complex, Mumbai. Based on specific intelligence that the said appellant had been importing aluminium profiles from China, classifying the same under Chapter Heading No. 7604, instead of appropriately classifying under 8302 of CTA, 1975, the department investigated into the matter and recorded statements from various persons, including Shri Divyesh Madhukant Shah, Managing Director of the appellant company (the appellant No. 2 herein). On the basis of investigation, the department initiated show cause proceedings against the appellant, seeking for confirmation of duty demand and for imposition of penalties. The matter was adjudicated vide the impugned order dated 9-5-2016, wherein the declared classification of aluminium profiles under CTII 7604 29 90 was rejected and the same was reclassified under CTII 8302 10 90 of CTA, 1975.....

5.Pursuant to summon, the appellant No. 2 had stated that the aluminium profiles imported are finished item and sold as such to the customers and that no further processing is done on the imported goods and that the appellant company dispatched those goods directly, in the condition as is being imported. The said statement furnished by the appellant No. 2 clearly shows that the disputed goods were intended for specific use, i.e. for furniture fittings. Thus, the imported goods in question, should appropriately



be classifiable under CTH 8302 10 90, instead of CTH 7604 29 90, as claimed by the appellant inasmuch as the former chapter only deals with the fittings or accessory of furniture, which the appellant had imported in this case.

- Even otherwise, it is a trite law that *classification of a product is to be done by consignor only; that classification cannot be changed or questioned at consignee's end as has been held in the case of Steel Authority of India Ltd. [(2022) 382 ELT 10 (SC)]*.

22. The applicant states that the goods/spares which consequent to its imports are supplied on ships are mostly essential part of ship to make it sea worthy. As far as this claim goes, we are also mindful of the HSN explanatory notes of chapter 89 under which the applicant wants his goods to be classified after the imports are made under various tariff items as is mentioned in para 13 above, which states that contrary to the provisions relating to the transport equipment falling in other Chapters of Section XVII, this Chapter excludes all separately presented parts (other than hulls) and accessories of vessels or floating structures even if they are clearly identifiable as such. Such parts and accessories are classified in the appropriate headings elsewhere in the nomenclature. The relevant portion of the explanatory notes is already reproduced in paragraph *supra*.

23. The applicant has relied upon the advance ruling dated 18.7.2018 in the case of M/s. A S Moloobhoy Private Limited [ARA No. GST-ARA-14/2018-19/B-71] during the course of personal hearing. The reliance on the said ruling is not tenable since it is applicable only to M/s. A S Moloobhoy Private Limited in terms of section 103 of the CGST Act, 2017. We further find that the applicant in his application has relied upon the order dated 26.4.2019 of the Hon'ble Supreme Court in the case of M/s Chidambaram Ship Care (P) Ltd and Others [Civil Appeal No. 3115-3117/2015]. On going through the order, it is observed that the Hon'ble SC dismissed the departmental appeal holding that they found no reason to interfere with the Order of the Hon'ble CESTAT dated 10.3.2005, in Final Order No. 448-450/2005 in Appeal No. C/370-372/2002-MAS. The Hon'ble CESTAT in its order dated 10.3.2005, had framed the question to be decided as to whether the subject equipment's which were declared as 'ship spares' for repairs of ocean going vessels are covered by the description of goods under Sl. No. 227 of table annexed to notification No.




23/1998-Cus. As is evident, the facts of the case & the question raised being different, the reliance placed by the applicant is not tenable, as far as the present dispute is concerned.

24. In view of the foregoing, we find that as far as classification of the goods when supplied by the applicant as is mentioned in Annexure I-A is concerned, it would not change i.e. the classification would remain same as mentioned in the bill of entry filed before Customs. The goods when supplied by the applicant, post importation would be classified under the same chapter, heading, sub heading and tariff item under which it was classified by Customs and on which IGST was discharged during the course of import of the said goods.

25. In view of the foregoing, we pass the following ruling

RULING

The supply of goods [as listed in Annexure I-A of this ARA application] is classifiable under the same chapter, heading, sub heading and tariff item under which the goods were imported and the rate of the supply of said goods would be in terms on the rates applicable to such tariff entry under various tariff items.


(KAMAL SHUKLA)
MEMBER (SGST)

Place: Ahmedabad
Date: 03/08/2024




(AMIT KUMAR MISHRA)
MEMBER (CGST)