6/C

RAJASTHAN AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX

ROOM NO. 208, KAR BHAWAN, AMBEDKAR CIRCLE,
BHAWANI SINGH ROAD, C-SCHEME
JAIPUR – 302005 (RAJASTHAN)

ADVANCE RULING NO. RAJ/AAR/2026-27/10

Mahipal Singh Additional Commissioner	:	Member (Central Tax)
Dr. Akhedan Charan Additional Commissioner	:	Member (State Tax)
Name and address of the applicant	:	M/s TUSHAR AGARWAL, A-10, Scheme No.2, Girdhar Colony Sikar Road, Murlipura, Jaipur, Rajasthan-302039
GSTIN of the applicant		Un-registered
Clause(s) of Section 97(2) of CGST/SGST Act, 2017, under which the question(s) raised	:	(a) classification of goods and/or services or both (b) applicability of a notification issued under the provisions of the Act (e) determination of the liability to pay tax on any goods or services or both
Date of Personal Hearing	:	13.07.2026
Present for the applicant	:	Mr. Ravi Gupta, Advocate
Date of Ruling	:	30.07.2026

Preamble प्रस्तावना

1. केंद्रीय वस्तु एवं सेवा कर अधिनियम, 2017 तथा राजस्थान वस्तु एवं सेवा कर अधिनियम, 2017 (जिन्हें आगे क्रमशः 'सीजीएसटी अधिनियम' एवं 'आरजीएसटी अधिनियम' कहा गया है) की धारा 102 के अनुसार, इस अग्रिम निर्णय में अभिलेख पर प्रत्यक्ष रूप से विद्यमान किसी त्रुटि के सुधार हेतु प्राधिकरण द्वारा संशोधन किया जा सकता है, यदि ऐसी त्रुटि आदेश की तिथि से छह माह की अवधि के भीतर स्वयं प्राधिकरण के संज्ञान में आए अथवा आवेदक, संबंधित अधिकारी अथवा क्षेत्राधिकार अधिकारी द्वारा उसके संज्ञान में लाई जाए। तथापि ऐसा कोई संशोधन, जिससे कर देयता में वृद्धि हो अथवा अनुमन्य इनपुट टैक्स क्रेडिट में कमी हो, आवेदक/अपीलकर्ता को सुनवाई का अवसर प्रदान किए बिना नहीं किया जाएगा।

1. In terms of Section 102 of the Central Goods and Services Tax Act, 2017 and the Rajasthan Goods and Services Tax Act, 2017 (hereinafter referred to as the CGST Act and the RGST Act respectively), this Advance Ruling may be amended by the Authority for Advance Ruling so as to rectify any error apparent on the face of the record, if such error is noticed by the Authority on its own motion or is brought to its notice by the applicant or the concerned officer or the jurisdictional officer within a period of six months from the date of the order. Provided that no rectification which has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit shall be made unless the applicant or the appellant has been given an opportunity of being heard.

2. सीजीएसटी अधिनियम, 2017 एवं आरजीएसटी अधिनियम, 2017 की धारा 103(1) के अनुसार, अध्याय XVII के अंतर्गत दिया गया यह अग्रिम निर्णय केवल निम्नलिखित पर बाध्यकारी होगा: (क) उस आवेदक पर जिसने अधिनियम की धारा 97(2) में उल्लिखित विषय के संबंध में अग्रिम निर्णय प्राप्त किया है; तथा (ख) उक्त आवेदक के संबंध में संबंधित अधिकारी अथवा क्षेत्राधिकार अधिकारी पर।

2. Under Section 103(1) of the CGST Act, 2017 and the RGST Act, 2017, this Advance Ruling pronounced under Chapter XVII of the Acts shall be binding only: (a) on the applicant who had sought it in respect of any matter referred to in Section 97(2) of the Acts; and (b) on the concerned officer or the jurisdictional officer in respect of the applicant.

3. सीजीएसटी अधिनियम, 2017 एवं आरजीएसटी अधिनियम, 2017 की धारा 103(2) के अनुसार, यह अग्रिम निर्णय तब तक बाध्यकारी रहेगा जब तक कि उस निर्णय के आधारभूत विधिक प्रावधान, तथ्य अथवा परिस्थितियों में कोई परिवर्तन न हो जाए।

3. In terms of Section 103(2) of the CGST Act, 2017 and the RGST Act, 2017, this Advance Ruling shall be binding unless the law, facts or circumstances supporting the original ruling have changed.

4. सीजीएसटी अधिनियम, 2017 एवं आरजीएसटी अधिनियम, 2017 की धारा 104(1) के अनुसार, यदि प्राधिकरण यह पाता है कि आवेदक ने धोखाधड़ी, महत्वपूर्ण तथ्यों के दमन अथवा तथ्यों के मिथ्या प्रतिपादन द्वारा यह अग्रिम निर्णय प्राप्त किया है, तो वह आदेश द्वारा ऐसे निर्णय को प्रारंभ से ही शून्य (Void ab initio) घोषित कर सकता है और ऐसी स्थिति में अधिनियमों तथा उनके अधीन बनाए गए नियमों के सभी प्रावधान आवेदक पर ऐसे लागू होंगे मानो यह अग्रिम निर्णय कभी दिया ही नहीं गया हो।

4. Under Section 104(1) of the CGST Act, 2017 and the RGST Act, 2017, where the Authority finds that the Advance Ruling has been obtained by the applicant by fraud or suppression of material facts or misrepresentation of facts, it may, by order, declare such ruling to be void ab initio and thereupon all the provisions of the Acts or the Rules made thereunder shall apply to the applicant as if such Advance Ruling had never been made.

5. इस अग्रिम निर्णय के विरुद्ध अपील, सीजीएसटी अधिनियम, 2017 एवं आरजीएसटी अधिनियम, 2017 की धारा 100 के अंतर्गत राजस्थान अपीलीय अग्रिम निर्णय प्राधिकरण (Appellate Authority for Advance Ruling, Rajasthan) के समक्ष प्रस्तुत की जाएगी। ऐसी अपील निर्णय की सूचना आवेदक, संबंधित अधिकारी अथवा क्षेत्राधिकार अधिकारी को प्राप्त होने की तिथि से तीस दिनों के भीतर प्रस्तुत की जानी होगी। यदि अपीलीय प्राधिकरण यह संतुष्ट हो कि अपीलकर्ता पर्याप्त कारणों से उक्त अवधि के भीतर अपील प्रस्तुत नहीं कर सका, तो वह अधिकतम अतिरिक्त तीस दिनों की अवधि तक विलंब को क्षम्य करते हुए अपील स्वीकार कर सकता है।

5. Any appeal against this Advance Ruling shall lie before the Appellate Authority for Advance Ruling, Rajasthan, in terms of Section 100 of the CGST Act, 2017 and the RGST Act, 2017. Such appeal shall be filed within **thirty days** from the date on which the ruling is communicated to the applicant, the concerned officer or the jurisdictional officer, as the case may be. The Appellate Authority may, if satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the said period of thirty days, allow it to be presented within a further period not exceeding **thirty days**.

The issue raised by M/s TUSHAR AGARWAL, A-10, Scheme No.2, Girdhar Colony Sikar Road, Murlipura, Jaipur, Rajasthan-302039 (hereinafter *"the applicant"*) is fit to pronounce advance ruling as they have deposited prescribed Fee under CGST Act and it falls under the ambit of the Section 97(2) given as under:

(a) Classification of goods and/or services or both

(b) Applicability of a notification issued under the provisions of the Act

(e) Determination of the liability to pay tax on any goods or services or both

A. <u>SUBMISSION OF THE APPLICANT (in brief):-</u>

Brief facts of the case:

The applicant intends to be engaged in the business of handicraft items made of brass, wood, resin and marble in the name of Shree Handicraft.

In the course of business, the applicant intends to purchase raw brass falling under HSN 7403 and will send the same to job workers for carrying out processing activities. After processing, statues of brass will be sold under HSN 8306. The applicant is also willing to avail job work services in relation to handicraft items made of wood related to HSN 4420.

The applicant also intends to be engaged in the supply of Resin statues. The applicant is also willing to deal in deities made of marble/wood and seeks clarity regarding their classification and exemption. Accordingly, the applicant seeks this Advance Ruling on the questions raised herein.

B. <u>INTERPRETATION AND UNDERSTANDING OF APPLICANT ON QUESTION RAISED (IN BRIEF)</u>

In relation to Question No. 1

1.1 As per Section 2(68) of the CGST Act, 2017, *"job work"* means *"any treatment or process undertaken by a person on goods belonging to another registered person"*.

1.2 In the present case, the applicant intends to send raw brass falling under HSN 7403 (Chapter 74) to job workers for carrying out processing activities. After job work processes the statues of brass will be sold under HSN 8306. Therefore, the activities undertaken by the job workers will squarely fall within the scope of *"job work"* as defined under the CGST/RGST Act, 2017.

1.3 Entry No. 26 of Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017, as amended by Notification No. 46/2017-Central Tax (Rate), dated 14.11.2017, prescribes GST at the rate of 5% on *"services by way of job work in relation to handicraft goods"*.

1.4 Further, *"handicraft goods"* have been defined under Notification No. 32/2017-Central Tax dated 15.09.2017. The product of the applicant i.e. brass statues possesses craftsmanship value and are understood to qualify as handicraft goods within the meaning of the said notification.

1.5 The applicant submits that the raw brass will be supplied to the job workers for the purpose of carrying out the job work processes. Therefore, the applicant's understanding is that job work services in relation to such handicraft goods will be covered under Entry No. 26 of Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017, as amended by Notification No. 46/2017-Central Tax (Rate), dated 14.11.2017.

In relation to Question No. 2

2.1 The applicant submits that Resin statues are original sculptures and statuary. Having regard to the product, the applicant understands that Resin statues are classifiable under *"HSN 97030090 – Original Sculptures and Statuary"*.

2.2 Accordingly, the applicant's interpretation is that Resin statues merit classification under HSN 97030090.

In relation to Question No. 3

3.1 The applicant submits that Entry No. 124 of Notification No. 09/2025-Central Tax (Rate) dated 17.09.2025 and the corresponding Entry No. 124 of Notification No. 10/2025-Integrated Tax (Rate) dated 17.09.2025 specifically provide exemption from GST to deities made of marble or wood.

3.2 Accordingly, on a plain reading of the aforesaid entries, it is evident that deities made of marble or wood are covered under the exemption entry and, therefore, exempt from GST.

3.3 Further, correct 8-digit HSN classification of deities made of marble or wood is very important for the sake of classification certainty and proper compliance under the GST law. Therefore, the appropriate 8-digit HSN may kindly be determined by this Hon'ble Authority.

C. QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT:

Q1) What is the GST rate applicable on job work services in relation to handicraft items made of brass. The raw brass will be purchased under HSN 7403 and after job work processes, statues of brass will be sold under HSN 8306?
Whether the same GST rate on job work services will apply for handicraft items made of wood concerning HSN 4420?

This question is concerning applicability of Entry No. 26 of Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017, as amended by Notification No. 46/2017-Central Tax (Rate), dated 14.11.2017.

Q2) Whether Resin Statues/Vases are classifiable under HSN 97030090?

Q3) Whether Deity made of Marble classifiable under Chapter 68 and Deity made of Wooden classifiable under Chapter 44 are exempt from GST under S. No.124 of Notification No. 09/2025-Central Tax (Rate) dated 17.09.2025 read with corresponding Notification No. 10/2025-Integrated Tax (Rate) dated 17.09.2025 and what will be the correct 8-digit HSN for Deity made of Marble and Deity made of Wooden?

D. <u>COMMENTS OF THE JURISDICTIONAL OFFICER: -</u>

As the applicant is un-registered, hence comments on the application has not been sought from field formation.

E. <u>PERSONAL HEARING:</u>

Personal hearing in the matter was granted to the applicant on 13.07.2026. Mr. Ravi Gupta, Advocate Authorized Representative appeared for personal hearing. He reiterated the submission already made by the applicant.

F. <u>DISCUSSIONS AND FINDINGS</u>

1. At the outset, we would like to make it clear that the provisions of both the CGST Act and the RGST 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 provision under the RGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, a reference to such a similar provision under the CGST Act / RGST Act would be mentioned as being under the "GST Act".
2. We have gone through the application filed in FORM GST ARA-01 along with the annexures thereto, the statement of relevant facts, the interpretation of law put forth by the applicant, and the submissions made by the learned authorized representative at the time of personal hearing held on 13.07.2026, wherein he reiterated the submissions already made in the application. Since the applicant is un-registered, comments of the jurisdictional officer were not called for. We now proceed to decide the questions on the basis of the material available on record.
3. The applicant, Shri Tushar Agarwal, resident of A-10, Scheme No. 2, Girdhar Colony, Sikar Road, Murlipura, Jaipur, Rajasthan-302039, is presently un-registered and has obtained temporary User ID 082600001830ART on the common portal for the purpose of filing the present application. He intends to commence the business of handicraft items made of brass, wood, resin and marble in the proposed trade name of 'Shree Handicraft'. It is the business of the applicant that he would purchase raw brass falling under HSN 7403 and send the same to job workers for processing, and after such processing, brass statues would be sold under HSN 8306. He further intends to avail job work services in relation to handicraft items of wood covered under HSN 4420, to

supply resin statues and vases, and to deal in deities made of marble and wood. It is on these proposed activities that the present ruling has been sought.

4. Before proceeding to the merits, we deal with the maintainability of the application. Clause (c) of Section 95 of the GST Act defines an "applicant" as any person registered or desirous of obtaining registration under the Act. The applicant, though un-registered as on date, is admittedly desirous of obtaining registration for his proposed business and has accordingly obtained a temporary user ID; he is thus entitled to seek an advance ruling in respect of supplies proposed to be undertaken by him, as contemplated under Section 95(a) read with Section 97 of the GST Act. The prescribed fee of Rs. 10,000/- (Rs. 5,000/- each under the CGST and the SGST head) stands deposited vide CIN CNRB26060800079397 dated 16.06.2026. The questions raised fall within clauses (a), (b) and (e) of Section 97(2) of the GST Act, and as per the declaration made in FORM GST ARA-01, the said questions are neither pending nor decided in any proceedings in the applicant's case; the bar under the first proviso to Section 98(2) is therefore not attracted. We accordingly find the application fit for pronouncement of ruling. At the same time, we observe that Question No. 1 relates to job work services which the applicant proposes to receive as principal. In terms of Section 103(1) of the GST Act, whatever we hold in this ruling shall bind only on the applicant and the concerned/jurisdictional officers in respect of the applicant, and not the job workers, who would be the actual suppliers of such services.

5. **Question No. 1:** The first question is related to the rate of GST on job work services in relation to handicraft items of brass, where raw brass falling under HSN 7403 would be sent for processing and brass statues falling under HSN 8306 would emerge, and whether the same rate would also apply to job work services on handicraft items of wood covered under HSN 4420. To understand the issue, we may first refer to Section 2(68) of the GST Act, which defines "job work" to mean any treatment or process undertaken by a person on goods belonging to another registered person, and the expression "job worker" is to be construed accordingly. Section 143 of the GST Act permits a registered principal to send inputs to a job worker without payment of tax, subject to the conditions prescribed therein. The rate of tax on job work services is governed by Sl. No. 26 (Heading 9988 – Manufacturing services on physical inputs (goods) owned by others) of Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 and the corresponding State notification.

6. The applicant has placed reliance on item (i) of the said Sl. No. 26, as amended by Notification No. 46/2017-Central Tax (Rate) dated 14.11.2017, which, with effect from 15.11.2017, covered inter alia services by way of job work in relation to manufacture of handicraft goods, attracting central tax at the rate of 2.5% (aggregating to 5% along with the corresponding State tax), the expression "handicraft goods" carrying the meaning assigned to it in Notification No. 32/2017-Central Tax dated 15.09.2017. This, however, represents the position as it stood up to 21.09.2025 only.

7. It is pertinent to mention here that pursuant to the recommendations of the 56th GST Council, Sl. No. 26 of Notification No. 11/2017-Central Tax (Rate) has been substituted in its entirety, with effect from 22.09.2025, vide Notification No. 15/2025-Central Tax (Rate) dated 17.09.2025. Under the substituted entry, item (ii)(j) covers services by way of job work in relation to handicraft goods, attracting central tax at 2.5% (i.e. CGST 2.5%

plus SGST 2.5%, aggregating to 5%); item (iv) covers services by way of job work other than those specified in items (i), (ii) and (iii), attracting tax at 9% (aggregating to 18%); and item (vii) covers services by way of any treatment or process on goods belonging to another person, other than items (v) and (vi), also attracting tax at 9% (aggregating to 18%). Clause (xxxxii) of paragraph 4 of the notification, as inserted by Notification No. 15/2025-Central Tax (Rate), continues to assign to 'handicraft goods' the same meaning as given in Notification No. 32/2017-Central Tax dated 15.09.2017, as amended from time to time. Thus, though the entry has been recast, the concessional rate of 5% for job work in relation to handicraft goods remains available even after 22.09.2025.

8. In respect to whether the goods in question are handicraft goods, we find that the Explanation to Notification No. 32/2017-Central Tax dated 15.09.2017 defines "handicraft goods" to mean the products mentioned in the Table thereto, when made by the craftsmen predominantly by hand even though some machinery may also be used in the process. Sl. No. 21 of the said Table covers metal statues, images/statues, vases, urns and crosses of the type used for decoration, of metals of Chapters 73 and 74, under HSN 8306, while Sl. No. 4 covers carved wood products under HSN 4420. The brass statues proposed to emerge from raw brass after processing, as also the carved wooden handicraft items, would, therefore, answer the description of handicraft goods, but only where such goods are in fact made by craftsmen predominantly by hand. Whether this condition is satisfied is essentially a question of fact, which would have to be seen in respect of each supply, and therefore, we refrain from recording any general finding in this regard.

9. There is, however, one aspect which cannot be lost sight of. As noticed above, the definition of "job work" under Section 2(68) of the GST Act takes within its fold only such treatment or process as is undertaken on goods belonging to another registered person. The applicant, as on date, is un-registered. So long as he remains un-registered, any treatment or process undertaken by the processors on goods belonging to him would not amount to "job work" in the eyes of the law, and the concessional entry meant for job work in relation to handicraft goods would consequently not be available; such services would instead fall within the residual item (vii) of the substituted Sl. No. 26, namely, services by way of any treatment or process on goods belonging to another person, attracting GST at 18% (CGST 9% plus SGST 9%). The distinction between services rendered to a registered person and those rendered to an un-registered person has also been clarified by the CBIC in Circular No. 126/45/2019-GST dated 22.11.2019. It follows that the benefit of the rate of 5% would be available to the applicant only for the period during which he holds registration and sends the goods for job work as principal.

10. In view of the foregoing, we are of the considered view that services by way of job work in relation to the handicraft items of brass, i.e. raw brass of HSN 7403 processed into brass statues of HSN 8306, would attract GST at 5% (CGST 2.5% plus SGST 2.5%) under item (ii)(j) of Sl. No. 26 (Heading 9988) of Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017, as substituted with effect from 22.09.2025 by Notification No. 15/2025-Central Tax (Rate) dated 17.09.2025, and the corresponding State notification, provided firstly, that the applicant is a registered person at the relevant time, so that the process answers the definition of "job work" under Section 2(68) of the GST Act, and secondly, that the goods qualify as "handicraft goods" within the meaning of Notification No. 32/2017-Central Tax dated 15.09.2017, i.e. are made by craftsmen predominantly by hand. The same rate of 5%, subject to the same conditions, would apply to job work services in relation to handicraft items of wood covered under HSN 4420, being carved wood products at Sl. No. 4 of the said notification. Where these conditions are not fulfilled, the services in question would attract GST at 18% under item (iv) or item (vii), as the case may be, of the said Sl. No. 26.

11. **Question No. 2:** The second question is whether resin statues/vases are classifiable under HSN 9703 00 90. Heading 9703 of the First Schedule to the Customs Tariff Act, 1975 covers original sculptures and statuary, in any material. However, Chapter Note 4 to Chapter 97 makes it clear that heading 9703 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if such articles are designed or created by artists. The heading is thus intended for original works of art executed by the sculptor himself, and not for articles produced commercially for sale in the ordinary course of trade. The resin statues and vases which the applicant proposes to deal in are, by their very nature, articles produced commercially, generally by casting or moulding in multiples. In our view, such articles cannot be regarded as original sculptures or statuary, and the applicant's claim for classification under heading 9703 cannot be accepted.

12. The question then is where such articles would properly fall. Resin is an artificial or synthetic plastic material, and in terms of Note 1 to Chapter 39 of the Customs Tariff, the expression "plastics" covers such materials. Articles of plastics not elsewhere specified are covered under heading 3926, and sub-heading 3926 40 specifically covers statuettes and other ornamental articles. We therefore hold that resin statues merit classification under tariff item 3926 40 29 (statuettes: other) and ornamental resin vases under tariff item 3926 40 99 (other ornamental articles) of the Customs Tariff, and not under tariff item 9703 00 90. We may add that if, in a given case, a particular article is shown to be an original sculpture or statuary executed by the artist, satisfying the requirements of Chapter 97 read with the Chapter Notes, classification under heading 9703 could arise; no such facts are, however, before us.

13. **Question No. 3:** The third question concerns deities made of marble and of wood. With effect from 22.09.2025, exemption from central tax on intra-State supplies of goods is governed by Notification No. 10/2025-Central Tax (Rate) dated 17.09.2025, issued in supersession of Notification No. 02/2017-Central Tax (Rate) dated 28.06.2017. S.No. 124 of the Schedule to the said notification exempts goods falling under "Chapter 44 or 68" and answering the description "Deities made of stone, marble or wood" from the whole of the central tax. A corresponding exemption for inter-State supplies is available at S.No. 124 of Notification No. 10/2025-Integrated Tax (Rate) dated 17.09.2025, and the corresponding State notification grants exemption from State tax. We may point out that the applicant has described the exemption entry as S.No. 124 of "Notification No. 09/2025-Central Tax (Rate)"; this appears to be an inadvertent misdescription, since Notification No. 09/2025-Central Tax (Rate) dated 17.09.2025 is the rate schedule notification issued in supersession of Notification No. 01/2017-Central Tax (Rate), whereas the exemption entry relied upon, a copy of which has in

fact been annexed by the applicant with the application, forms part of Notification No. 10/2025-Central Tax (Rate) dated 17.09.2025. We have proceeded on the correct reference.

14. On merits, we find no difficulty in accepting the applicant's contention. Deities made of marble are classifiable under Chapter 68 and deities made of wood under Chapter 44 of the Customs Tariff, and both answer the description "Deities made of stone, marble or wood" appearing against S.No. 124 ibid. The supply of such deities is accordingly exempt from GST with effect from 22.09.2025. We however, clarify that the exemption is available only where the article supplied is in fact a 'deity', that is to say, an idol or murti of a god or goddess; decorative statues or figures which are not deities would not get the benefit of the said entry. Further, since the entry in column (2) against S.No. 124 is at the Chapter level ("44 or 68"), the exemption does not depend upon any particular sub-classification at the eight-digit level.

15. In regard to the appropriate eight-digit classification sought by the applicant, deities made of marble, being worked monumental stone of marble, fall under heading 6802 of the Customs Tariff, and more specifically under tariff item 6802 91 00 (other: marble, travertine and alabaster). Deities made of wood, being in the nature of statuettes and ornaments of wood, fall under heading 4420, and more specifically under tariff item 4420 11 00 where made of tropical wood, or tariff item 4420 19 00 where made of any other wood, depending upon the species of wood used.

16. Before providing the ruling, we ought to make it clear that this ruling is confined to the facts as pleaded and verified by the applicant in FORM GST ARA-01 and, in terms of Section 103(2) of the GST Act, shall remain binding unless the law, facts or circumstances supporting it undergo a change. Nothing contained herein shall be construed as a finding that any particular goods do, in fact, answer the description of 'handicraft goods' or of 'deities'; these are questions of fact which would have to be examined in respect of each supply as and when made.

G. In view of the foregoing facts, circumstances and provisions of the GST law, we pass the following ruling:

RULING

Q1) What is the GST rate applicable on job work services in relation to handicraft items made of brass. The raw brass will be purchased under HSN 7403 and after job work processes, statues of brass will be sold under HSN 8306?
Whether the same GST rate on job work services will apply for handicraft items made of wood concerning HSN 4420?

This question is concerning applicability of Entry No. 26 of Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017, as amended by Notification No. 46/2017-Central Tax (Rate), dated 14.11.2017.

Ans-In terms of the discussion and findings recorded at Para Nos. 5 to 10 of the Discussions and Findings above.

Q2) Whether Resin Statues/Vases are classifiable under HSN 97030090?
Ans- In terms of the discussion and findings recorded at Para Nos. 11 and 12 of the Discussions and Findings above.

Q3) Whether Deity made of Marble classifiable under Chapter 68 and Deity made of Wooden classifiable under Chapter 44 are exempt from GST under S. No.124 of Notification No. 09/2025-Central Tax (Rate) dated 17.09.2025 read with corresponding Notification No. 10/2025-Integrated Tax (Rate) dated 17.09.2025 and what will be the correct 8-digit HSN for Deity made of Marble and Deity made of Wooden?

Ans- In terms of the discussion and findings recorded at Para Nos. 13 to 15 of the Discussions and Findings above.

30/07/2026

(Mahipal Singh)
MEMBER
CENTRAL TAX

RAJASTHAN AUTHORITY FOR ADVANCE RULING JAIPUR G.S.T.

(Dr. Akhedan Charan)
MEMBER
STATE TAX

F. No. AAR/SF/2026-27/416-419

Date: 30-07-2026

SPEED POST

M/s TUSHAR AGARWAL,
A-10, Scheme No.2, Girdhar Colony Sikar Road,
Murlipura, Jaipur, Rajasthan-302039

Copy to: -

1. The Chief Commissioner, CGST and Central Excise (Jaipur Zone), NCRB, Statue Circle, Jaipur, Rajasthan-302005.
2. The Chief Commissioner, State Tax, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme, Jaipur-302005.
3. The Pr. Commissioner, CGST and Central Excise , NCRB, Statue Circle, Jaipur, Rajasthan-302005.