

MAHARASHTRA AUTHORITY FOR ADVANCE RULING
GST Bhavan, Old Building, 1st floor, B-Wing, Room No.107, Mazgaon, Mumbai - 400010.

(Constituted under Section 96 of the Maharashtra Goods and Services Tax Act, 2017)
BEFORE THE BENCH OF

(1) Shri. D. P. Gojamgunde, Joint Commissioner of State Tax, (Member)

(2) Ms. Priya Jadhav, Joint Commissioner of Central Tax, (Member)

ARA No.	NA
GSTIN Number, if any/ User-id	27AAHCA9155G1ZH
Legal Name of Applicant	M/s. ARTSANA INDIA PRIVATE LIMITED
Registered Address/ Address provided while obtaining user id	BLDG NO 46/53, INDIAN CORPORATION WAREHOUSING COMPLEX, MANKOLI NAKA, BHIWANDI, Thane, Maharashtra, 421302
Details of application	GST-ARA, Application No. 47 Dated 25.11.2024
Concerned officer	Deputy Commissioner of SGST
Nature of activity(s) (proposed/present) in respect of which advance ruling sought	
A Category	Warehouse, Depot, Wholesale Business
B Description (in brief)	The applicant is a wholesaler / trader of baby and child-care products. The products of applicant are designed to support the health and well-being of infants and children. The applicant also supplies toys, baby carriages, baby chairs etc.
Issue/s on which advance ruling required	<ul style="list-style-type: none">➤ Classification of goods and/or services or both➤ applicability of a notification issued under the provisions of the Act➤ determination of the liability to pay tax on any goods or services or both
Question(s) on which advance ruling is required	As reproduced in para 01 of the proceedings below.



PROCEEDINGS

(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

The present application has been filed under Section 97 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 [hereinafter referred to as “the CGST Act and MGST Act” respectively] by M/s. ARTSANA INDIA PRIVATE LIMITED, the applicant, seeking an advance ruling in respect of the following questions.

1. Whether the product namely baby car seat is correctly classified under 94018000?
2. If the above question is negative, then,
 - a. whether the product can be classified as baby carriage and the HSN

87150010 OR

- b. Whether the product can be considered as Safety Equipment under accessory of vehicle and can be classified under the HSN Chapter 87089900?
3. Whether the entry 210A of Notification No 5/2024- Central Tax (Rate) dated 08th October 2024, applicable on applicant?

That the provisions of both the CGST Act and the MGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the MGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, the expression 'GST Act' would mean CGST Act and MGST Act.

1. FACTS AND CONTENTIONS - AS PER THE APPLICANT

- 1.1 The applicant is a registered company under The Companies Act, having registered address at 7th Floor, Paras Twin Tower Golf Course Road, Sector -54, Gurgaon, Haryana, India, 122002.
- 1.2 The Applicant is also registered under the Maharashtra Goods and Services Tax Act from 1st July 2017 vide GSTN27AAHCA9155G1ZH, having registered place of business at Bldg. no. 46/53, Indian Corporation Warehousing Complex, Mankoli Naka, Bhiwandi, Thane, Maharashtra, 421302.
- 1.3 The applicant is a wholesaler / trader of baby and child-care products. The products of applicant are designed to support the health and well-being of infants and children. The applicant also supplies toys, baby carriages, baby chairs etc.
- 1.4 One of the products supplied by the company is a baby chair. This baby chair is used in cars for the safety of children while driving. This baby chair can be affixed with the help of a clip on the main seat of the car without making any structural change in the design of the car seat. Moreover, this baby chair is not permanently fixed in cars, rather it is used as an attachment over and above the main seat of the car and can be fastened easily as and when required.
- 1.5 As the name suggests, it is a baby chair and can be used for babies only and there is no additional use of the said chair other than the safety and comfort of the child in the car while travelling. The photos of the baby chair are enclosed with this application.
- 1.6 The applicant is importing the baby chair from Italy under the HSN code 94018000. The copy of the bill of entries as filed by the company is enclosed in Annexure B. The



company is paying the duties of customs under the said HSN. Further, there is no dispute pending in customs department on the HSN of the baby chair.

- 1.7 Since the applicant has imported the baby chair in HSN code 94018000 and therefore the applicant is supplying the said baby chairs to its Indian customers by mentioning the same HSN i.e. 94018000 on the Tax Invoice issues under CGST Act.
- 1.8 The company is also discharging its GST liabilities under the said HSN only and payment of the said GST liability is not disputed by the GST department till the date of filling of this application.
- 1.9 The applicant came to know that such kind of baby chairs are treated as safety equipment for cars, which creates a doubt in mind of applicant whether applicant is using the correct HSN of the said baby chair.

2. STATEMENT CONTAINING APPLICANT'S INTERPRETATION

At the outset, we would like to make it clear that the provisions of both the CGST Act and the MGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act would mean a reference to the same provision under the MGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, the expression "GST Act" would mean CGST Act and MGST Act.

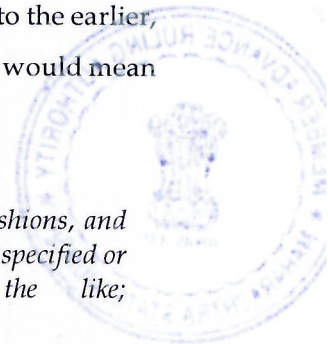
2.1 Baby Seat should be classified under HSN 94018000

- a. Chapter 94 covers "Furniture; bedding, mattresses, mattress supports, cushions, and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included illuminated signs, illuminated name-plates, and the like; prefabricated buildings."
- b. Heading 9401: Within Chapter 94, Heading 9401 specifically categorizes "Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof."
- c. Subheading 9401.80.00: This subheading pertains to "Other seats, whether or not convertible into beds," which includes specialized seating not fitting into standard categories, such as baby car seats...

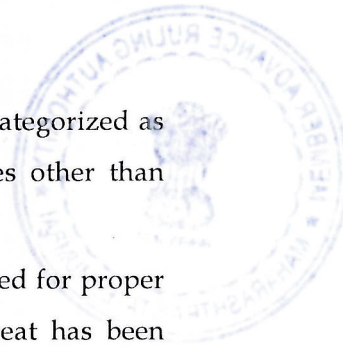
2.2 To classify under HSN 94018000, an article should qualify under chapter 94 first.

2.3 Additionally, the Note 2 of chapter 94, it states that "the articles referred to in heading 9401 to 9403 are to be classified in those headings only if they are designed for placing on the floor or ground. The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

- (a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture.
- (b) Seats and beds."



- 2.4 In the instant case, the baby chair is a seat for children which is designed to be placed & fastened over car seats. As mentioned above, Chapter 94 shall be applicable to furniture including seats therefore the baby chair should be covered under chapter 94.
- 2.5 Further Note 2 to chapter 94 clarifies that articles referred to in heading 9401 to 9403 shall be classified under these headings if they are designed to place on ground. However, seats shall be classified under these heads even if they are not designed to be placed on the floor or ground. Since the baby chair is a kind of seat therefore it can be classified under chapter 94 and further, as per broader category of chapter 94 the baby chairs can be classified under heading 9401.
- 2.6 The heading 9401 includes the specialized seat for various kind like aircraft seat, motor vehicle seat garden seat, seat of cane, bamboo etc. The baby seats cannot be classified under any of these categories of Heading 9401 except 94018000.
- 2.7 The baby seat should be classified under 94018000 as the said other category covers all type of seats other than specialized seats referred in 9401.
- 2.8 In view of above explanation, the applicant is of the view that the baby car seat should be categorized under heading 94018000.
- Baby Seat can be classified under HSN 87150010 or 87089900**
- 2.9 Without prejudice to the above submission, the baby seat can also be categorized as baby carriage under Chapter 87. The Chapter 87 covers the Vehicles other than railway or tramway rolling stock, and parts and accessories thereof.
- 2.10 The baby car seat is not an integral part of vehicle, however same is used for proper carriage of the child during the travel. Additionally, the baby car seat has been essentially designed by keeping in mind that the child while travelling since it is not safe to carry the baby in the lap.
- 2.11 Since it is not an integral part of vehicle, therefore it is an accessory used in the car for carrying a child in car with safety. In other words, it is a baby carriage used in the car for carrying a child safety while travelling.
- 2.12 The baby carriage is covered under the heading 8715 i.e. Baby carriage and parts thereof. The said baby chair or baby carriage is covered in tariff heading 87150010.
- 2.13 If a baby seat is not covered under 94018000, the applicant is of the view that such baby seat should be classified under 87150010 as baby carriage used vehicle.
- 2.14 Alternatively, the applicant is also of a viewpoint, the baby car seat can also be classified as accessory of vehicle typically designed for carrying the baby.



2.15 Since the baby car seat is placed above the car seat and can be attached and detached and changed as per the need and requirement of the end user. Thus, the baby car seat can also be referred to as accessory of car and the heading 8708 covers the parts and accessories of the motor vehicles of headings 8701 to 8705. Therefore said baby seat can also be classified under HSN 87089900.

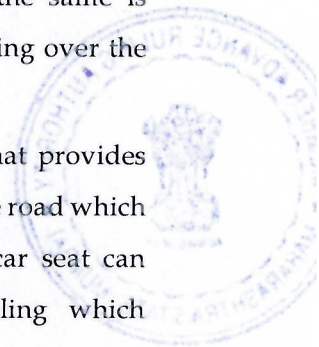
2.16 A baby car seat can also be referred to as "baby resistant seat", is a passive safety device designed specifically to keep the child safe in particular like a car crash or in generality. Moreover, the baby car seats are designed in such a way that provide multiple point harness which provide a padded shield to the baby while travelling.

2.17 In general, it is advisable while travelling in a car to fasten the seat belt. The seat belt of the car seat is specifically designed for adults and is not suitable for children or infants. In case if the passenger is carrying the baby in the lap, then the seat belt is either fastened over the adult or on both adult and baby. In case if the belt is fastened over both the adult and the baby, it can become uncomfortable and uneasy for both and will not provide the maximum benefit for which it is designed. If the same is fastened over the child, then the seat belt will either remain loose or swing over the baby which defeats the purpose of having a seat belt.

2.18 Apart from providing safety, the baby car seat is designed in a way that provides comfort to the baby and resists and absorbs the impact of bumpiness of the road which can make child cranky and uneasy while travelling. Thus, the baby car seat can be considered as a necessity rather than the luxury while travelling which ensures wellbeing of the child.

2.19 Moreover, the baby car seat is to be used based on the height and weight of the baby or the child. Apart from this, a person buys the baby car seat according to the different stages of the child's growth which depicts that the car seat is detachable. It is not being fixed by the car manufacturer and is not readily available when purchased from the dealer which confirms the fact that it is not an integral part of the car and can be used as an accessory when required in India.

2.20 Having a baby car seat is made compulsory in Europe, United States of America, Canada, Saudi Arabia, South Africa, Malaysia, Australia, Russia and many more. By making the baby car seat compulsory it is imperative that the same is considered as safety equipment and the same are being sold as a safety equipment only.



2.21 In Italy, it is made compulsory by their government to have a baby car seat while travelling, by keeping in mind the safety of a baby a priority. Thus, instead of considering a baby car seat, it is more conceived as baby safety equipment. While importing such products, the same is cleared by the forwarding and charging agent considering it as a car seat for safety equipment purpose, thereby attracting the rate of 18% IGST on such importation.

2.22 Hence, by inferring the above ideology behind design of a baby seat car, the applicant is of a view that the same is to be classified as a part or accessory to the car and HSN 87089900 is applicable attract 18% GST rate on its supply.

Submission on considering the baby car seat as other seat and classified under the chapter 94 having a HSN 94018000.

2.23 As per clause 3 of the General Rules for the interpretation of the Harmonized System,

"When by application of Rule 2(b) or for any other reasons, 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 heading 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 3(a), shall be classified as if they consisted of the materials 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 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.*

2.24 Thus, by referring to Rule 3 (a), the baby car seat can be classified under chapter 94 and heading 9401. Heading 9401 has heading as "Seats (other than those of heading. 9402), whether or not convertible into beds, and parts thereof. Therefore, 9401 has a specific description of the product in use by the company. Hence chapter 94 and heading 9401 is to be applied in this scenario.

2.25 Since, there is a dilemma regarding the classification of the baby car seat as car seat or any other seat, the applicant has taken the interpretation as stated in section 3(c) of Rules of interpretation wherein it is stated that the heading which occurs last in numerical order among those which equally merit is to be considered. Since, heading 94018000 comes last in numerical order, the applicant has applied such



interpretation when issuing the invoice for supply of baby car seat and has levied and paid 18% tax rate on the same.

2.26 Hence, the applicant is of the view that HSN 94018000 is to be applied and GST @18% is applicable.

2.27 **Submission on why the recent rate change will not be applicable to the applicant.**

2.28 In light of the recent change introduced via Notification having No 05/2024-Central Tax (Rate) issued on 8th October 2024, where vide point d of such notification, there is an insertion in Schedule IV- 14%, after S. No. 210, the following entry, namely:

210A	94012000	Seats of a kind used for motor vehicles.
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2.29 Since the applicant has classified the product i.e., baby car seat under the HSN 94018000, therefore applicant is of view that said notification is not applicable on it. The said notification is also not applicable if the product of applicant is classified under chapter 87.

03. CONTENTION - AS PER THE JURISDICTIONAL OFFICER:

OFFICER SUBMISSION DATED 24.02.2025:

Applicant's Background

The applicant is a private limited company and registered under MGST Act 2017. The said company is engaged in the business activity of importing and trading baby and childcare products. The products are designed to support health and wellbeing of infants and children. One of the product imported and supplied by company is baby chair seat used in car for safety of children while driving.

Analysis of the Query

3.1 Nature of Commodity:

According to submission made by applicant, the commodity for which advance ruling is sought is mentioned by the RTP is "Baby Chair seat" which is specifically used for safety purpose of babies in Motor Car.

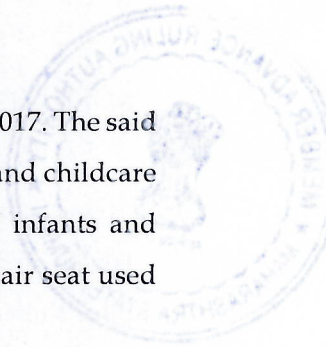
The description of commodity in question is "Unico Evo I size Car seat (BRAND CHICCO)", "Next fit Zip Baby Car seat carbon USA (BRAND CHICCO)".

The details on the information leaflet of the said commodity is as under

A. Unico Evo i-SIZE (40-150 cm)

This car seat is type approved in accordance with ECE R 129/03 for the transport of children:

- Whose height is between 40 and 150 cm;



- 40-105 cm (Max. 18 kg) - i-Size (Integral Universal ISOFIX Enhanced Child Restraint System)
- 100-150 cm - i-Size booster seat (Non-Integral Universal Enhanced Child Restraint System)
- Age: from birth to approximately 12 years

B. Next fit Zip convertible car seat:

This Child Restraint is designed for children ages Birth to 6 years old

The Child should meet the age, weight, and height requirements

- Weight is between 5 and 65 pounds (2.2 and 29.4 kg).
- Height is 49 inches (1245 mm) or less.

On perusal of above commodity description, the said commodity in question is of no use elsewhere other than Motor Car Hence it is **one of the type of specific car chair seat.**

3.2 Applicability of Notification No 1/2017- Central Tax (Rate):-

- I) As per Custom tariff Act, 1975 **Section-XX** covers "**Miscellaneous manufactured articles**" **Chapter 94** covers "Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishing; luminaires and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name- plates and the like; prefabricated building"

Heading 9401 specifically covers "Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof"

Subheading 9401 10 00: The subheading pertains to - "Seats of a kind used for aircraft"

Subheading 9401 20 00: The subheading pertains to - "Seats of a kind used for motor vehicles"

Subheading 9401 80 00: The subheading pertains to - "Other seats, parts:"

- II) As per Custom tariff Act, 1975 **Section-XVII** covers **Vehicles, Aircraft, Vessels and associated transport equipment**

Chapter 87 covers Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof

Tariff heading 8708 covers Parts and accessories of Motor vehicles of heading 8701 to 8705



(8701-Tractors, 8702-Motor Vehicles for transport of 10 or more persons, 8703-Motor Cars for transport of persons, 8704- Motor Vehicle for transport of Goods, 8705- Special purpose MV such as breakdown lorries)

Tariff heading 87089900 covers other parts of Motor Vehicles of heading 8701 to 8705.

Tariff heading 8715 covers Baby carriages and parts thereof.

And tariff heading 8715010010 -baby carriages.

As the whole section is regarding Vehicles, aircrafts, vessels and associated transport equipment and parts related to these items hence, **said tariff headings are not applicable** to the said commodity.

3.3. Applicability of Notification No. 5/2024-Central Tax (Rate):

Under Notification No. 5/2024, Schedule IV (tax rate 14 %), entry 210A pertains to:
"Seats of a kind used for Motor Vehicles HSN 94012000."

In the information brochure itself mentioned the description of the commodity is specific type of car seat used in motor vehicles for specific age, weight and height criteria and the commodity mentioned has no use except use in motor Vehicle so it is a seat of a kind use in motor vehicle as per above schedule entry 210A of schedule-IV.

04. HEARING

Preliminary e-hearing in the matter held on 24.01.2025. Mr. Deepak Joshi, C.A. appeared, and requested for admission of the application. Jurisdictional Officer Mr. Gopal Nivrrutinath Kshirsagar, Deputy Commissioner of SGST is available.

The application was admitted and called for final e-hearing on 03.04.2025. Mr. Deepak Joshi, C.A. Authorized Representative, appeared made oral and written submissions. Jurisdictional Officer Mr. Gopal Nivrrutinath Kshirsagar, Deputy Commissioner of SGST appeared. We heard both the sides.

05. OBSERVATIONS AND FINDINGS:

5.1. We have gone through the records of the case and the submissions made by the applicant from time to time. The applicant is engaged in the trading of baby and child care products. The applicant supplies toys, baby carriages, baby chairs etc. The baby chair supplied by the applicant is used in motor cars for the safety of children while driving. This baby chair can fixed with the help of a clip on the main seat of the car without making any structural changes in the design of the car seat. As per the applicant, the baby chair is not permanently fixed in car, rather it is used as an attachment over and above the main seat of the car and



can be fastened easily as and when required. There is no additional use of the said chair other than the safety and comfort of the child in the car while travelling. The applicant is seeking the proper classification of this product through this application.

5.2. We find that the applicant is importing these baby chairs from Italy under HSN code 94018000 and that there is no dispute pending against them with the Customs Department as per the applicant. Further, they are supplying the same to their customers under 9401800 and no dispute has been raised against them by the GST Department, as per their submissions.

5.3. In order to determine the classification and tax liability on said goods, we will be required to refer to the Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017 containing the headings, sub-headings as well as the rates of Central Tax GST applicable to various goods which are covered under 6 schedules as under:

- (i) 2.5 per cent. in respect of goods specified in Schedule I,
- (ii) 6 per cent. in respect of goods specified in Schedule II,
- (iii) 9 per cent. in respect of goods specified in Schedule III,
- (iv) 14 per cent. in respect of goods specified in Schedule IV,
- (v) 1.5 per cent. in respect of goods specified in Schedule V, and
- (vi) 0.125 per cent. in respect of goods specified in Schedule VI

Further, Explanation (iii) and (iv) of the said Notification reads, as under:

(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.

5.4. We will therefore, be required to refer to the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) in order to find out the correct classification of the said products. Further, since the applicant in his question seeking Advance Ruling wants to know whether their product falls under Chapter Heading 94018000, we find it imperative to refer to the said heading also.

The heading 9401 reads as under:-

9401	Seats (other than those of heading 9402) whether or not convertible in to beds and parts thereof.
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94011000	- Seats of a kind used for aircraft
94012000	- Seats of a kind used for motor vehicles
94013000	- Swivel seats and variable height adjustment
940140000	- Seats other than garden seats or camping equipment, convertible in to beds.
	- Seats of cane, osier, bamboo or similar materials:
94015200	-- Of bamboo
94015300	-- Of rattan
94015900	-- Other
94016100	-- upholstered
94016900	--- Other
	- Other seats, with metal frames
940170100	-- Upholstered
94017900	-- Other
94018000	- Other seats
94019000	- Parts.

5.5. We find that the goods sold by the applicant are baby seats which are attached to the seat of a motor vehicle for safe carriage of the baby in the motor vehicle. Though, they are designed specifically for use in a motor vehicle, they cannot be classified under 94012000 as seats of a kind used for motor vehicles because these seats are not used for motor vehicles but are used in addition to the normal seats which are attached to a motor vehicle. Such seats are attached on to the already existing seats of a motor vehicle. The heading 94012000 covers the basic seats which are used for a motor vehicle whereas the goods in the instant case, i.e. baby seats are not affixed to a motor vehicle and used as a primary seat. This is an additional special attachment which is affixed to the seat of a motor vehicle for safe carriage of the baby while driving the vehicle.

5.6. In order to arrive at the proper classification of the said goods, reference has to be made to "Harmonized Commodity Description and Coding System", Explanatory Notes issued by the World Customs Organisation (2002). These Notes, termed HSN Explanatory Notes provides insights into the concept of classification and lays down the generally accepted classification of the goods. Strong persuasive value of these Explanatory Notes has been recognised by the Hon'ble Supreme Court in the cases of *CCE vs. Wood Craft Products Ltd.* [(1995) 3 SCC 454] = **2002-TIOL-278-SC-CX-LB**, *Collector of Central Excise vs. Bakelite Hylam* [1997 (91) E.L.T. 13 (S.C.)], *Collector of Customs vs. Business Forms Ltd.*



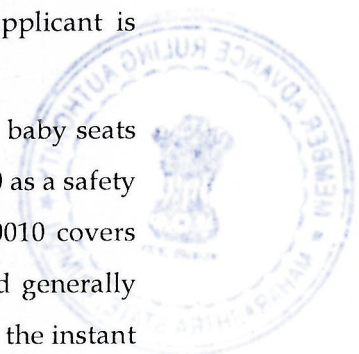
[(2005) 7 SCC 143] = 2002-TIOL-277-SC-CUS-LB and *Holostick India Ltd. vs. Commissioner of Central Excise* [(2015) 7 SCC 401] = 2015-TIOL-60-SC-CX.

5.7. The explanation given in the HSN, in respect of Sub Heading 9401.80 is as under:

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"This sub-heading also covers safety seats suitable for use for the carriage of infants and toddlers in motor vehicles or other means of transport. They are removable and are attached to the vehicle's seats by means of the seat belt and a tether strap"

The applicant in their application has pointed out that the baby chair supplied by the applicant is used in motor cars for the safety of children while driving. This baby chair can be fixed with the help of a clip on the main seat of the car without making any structural changes in the design of the car seat. As per the applicant, the baby chair is not permanently fixed in car, rather it is used as an attachment over and above the main seat of the car and can be fastened easily as and when required. This explanation clearly points out to the fact that baby seats, as referred to by the applicant, is similar to the one covered under Chapter 9401.80 as per the aforementioned HSN Explanatory Notes. In view of the above, we hold that the baby safety seats supplied by the applicant is correctly classified under Chapter 94018000.

5.8. We find that the applicant has raised an apprehension that the said baby seats can be classified under 87150010 as baby carriage or under 878089900 as a safety equipment under accessory of vehicle. Baby carriage under 87150010 covers carriages whether or not folding, fitted with two or one wheels and generally pushed by hand (push-chairs, perambulators, strollers, etc). Since in the instant case, the baby seats do not come with wheels and are not meant for carriage of babies by generally pushing by hand, the said seats cannot be classified as carriage under 87150010. Further, in respect of whether the said goods classified can be under Chapter 8780 as accessory of a vehicle, we find that, per as clarification given in the explanatory notes in respect of Section Notes to Section XVII (C), (Chapter 87 is covered under Section XVII) parts and accessories, even if identifiable as for the articles of this Section are excluded if they are covered more specifically, by another heading elsewhere in the Nomenclature. We find that the baby seats are more specifically covered under chapter 94 as 'Seats' and therefore, by way of the said exclusion.



5.9. With reference to the applicability of entry 210A of Notification No.5/2024 Central Tax (Rate) dated 8.10.2024, we find that the said entry covers Tariff item 94012000 i.e. seats of a kind used for motor vehicles. We have already discussed hereinabove, that the goods i.e. baby seats are classified under 94018000 and therefore, the said notification would not be applicable to the subject goods i.e. baby seats supplied by the applicant.

06. In view of the extensive deliberations as held hereinabove, we pass an order as follows:

ORDER

(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

NO.GST-ARA- 47/2024-25/B- 203 Mumbai, dt. 28.04.2025

For reasons as discussed in the body of the order, the questions are answered thus –

Question 1: - Whether the product namely baby car seat is correctly classified under 94018000?

Answer: - Yes

Question 2: If the above question is negative, then,

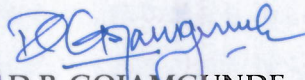
- a) Whether the product can be classified as baby carriage under HSN 87150010 Or
- b) Whether the product can be considered as safety equipment under accessory of vehicle and can be classified under the HSN Chapter 87089900?

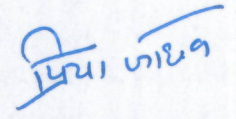
Answer: - Not applicable in view of answer to Question 1.

Question 3: Whether the entry 210A of Notification No.5/2024 Central Tax (Rate) dated 08th October, 2024, applicable on applicant?

Answer: - No.




D.P. GOJAMGUNDE
(MEMBER)


PRIYA JADHAV
(MEMBER)

Copy to: -

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai

4. The Pr. Chief Commissioner of Central Tax, Churchgate, Mumbai
5. The Joint commissioner of State Tax, Mahavikas for Website.

Note: -An Appeal against this advance ruling order shall be made before The Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax, 15th floor, Air India Building, Nariman Point, Mumbai - 400021. Online facility is available on gst.gov.in for online appeal application against order passed by Advance Ruling Authority.

