



**HARYANA AUTHORITY FOR ADVANCE RULING,  
GOODS AND SERVICE TAX,  
HARYANA VANIYA BHAWAN, PLOT NO. 1-3,  
SECTOR 5, PANCHKULA-134151 (HARYANA)  
HR/HAAR/15/2022-23**




Name & Address of the Applicant.	M/s Johar Automobiles 44/1, Main Mathura Road, Sikri, Faridabad, Haryana 121004
GSTIN of the Applicant.	06AAFFJ0143E1ZY
ARN No.	AD0611190018390 dated 14.11.2019

**ORDER**

The applicant has submitted an advance ruling application under section 97 of CGST/HGST Act, 2017 through online mode on 14.11.2019. In this matter, notice for hearing was issued to the applicant. Brief facts of the case are that applicant is the authorized dealer of Tata Motors dealing in commercial vehicle segment. He also provide special purpose vehicles with software GPS as required by clients. He purchases readymade trucks from Tata Motors and on these trucks a special purpose body is mounted/fitted for collecting garbage and used as Garbage Collection Vehicle. The final product i.e. garbage collection vehicles are used for loading or uploading of garbage. The applicant has raised query in this case as

1. Whether these special purpose vehicle will fall under the chapter heading 8705 or 8704?

In this regard, the applicant has informed on 10.10.2022 that he does not want to pursue the issue. And, he has submitted the withdrawal application. The authority has considered the matter accordingly. The advance ruling application dated 14.11.2019 is being dismissed as withdrawn.

  
(Sunder Lal)  
Member CGST

  
(Kumud Singh)  
Member SGST

Memo No. 463 /AETC(AR), panchkula dated 16.12.2022

**Regd. /Speed Post**

M/s Johar Automobiles  
44/1, Main Mathura Road,  
Sikri, Faridabad, Haryana  
121004

o/c

Copy to:

1. The Additional Commissioner, Central Goods & Service Tax Commissionerate, Plot No. 5, Sector 25, Panchkula (Haryana).
2. The Deputy Excise and Taxation Commissioner (ST), Faridabad(West)
3. The Deputy/ Assistant Commissioner, Central Goods & Service Tax, Commissionerate Range -12, Division-West, Faridabad

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