

**BEFORE THE AUTHORITY FOR ADVANCE
RULINGS FOR THE STATE OF UTTARAKHAND
(Goods and Services Tax)**

समक्ष अग्रिम विनिर्णय प्राधिकारी उत्तराखण्ड (माल और सेवा कर)

Present:

Shri Vipin Chandra (Member)

श्री विपिन चन्द्र (सदस्य)

Shri Amit Gupta (Member)

श्री अमित गुप्ता (सदस्य)

The 10th day of December, 2019

Ruling No: 06/2019-20

अग्रिम विनिर्णय संख्या.

In

Application No: 04/2019-20

आवेदन संख्या. 04/2019-20

1	Applicant आवेदक	M/s. V K Enterprises, Raipur Sahakari Audyogic Kharea, Hardwar, Uttarakhand
2	Jurisdictional Officer अधिकारिता अधिकारी	Rang-2 Roorkee
3	Present for the Applicant आवेदक की ओर से उपस्थित	Mr. Raj Kumar Dhingra, Partner Mr. Harbir Singh, Advocate
4	Present for the Jurisdictional Officer अधिकारिता अधिकारी की ओर से उपस्थित	None
5	Concerned Officer	-
6	Date of receipt of application आवेदन प्राप्ति की तिथि	30.09.2019
7	Date of Personal Hearing सुनवाई की तिथि	05.11.2019

Note : Under Section. 100(1) of the Uttarakhand Goods and Services Tax Act, 2017, an appeal against this ruling lies before the appellate authority for advance ruling constituted under section- 99 of the Uttarakhand Goods and Services Tax Act, 2017, within a period of 30 days from the date of service of this order.

नोट : इस अग्रिम विनिर्णय की प्राप्ति के 30 दिन के अन्दर उत्तराखण्ड माल और सेवा कर अधिनियम 2017 की धारा- 99 के अन्तर्गत गठित अग्रिम विनिर्णय अपील प्राधिकारी के समक्ष धारा- 100(1) के अन्तर्गत अपील दायर की जा सकती है।

**AUTHORITY FOR ADVANCE RULING
GOODS & SERVICE TAX
UTTARAKHAND**

RULING

1. This is an application under Sub-Section (1) of Section 97 of the CGST/SGST Act, 2017 (herein after referred to as Act) and the rules made thereunder filed by M/s. V K Enterprises, Raipur Sahakari Audyogic Kharea, Hardwar, Uttarakhand (here in after referred to as **'the applicant'**) is registered with the GSTN having Registration No. 05AAFFV8736P1ZE and seeking advance ruling on the following questions:
 - a. What is the classification of goods (Rubber Pad) if supplied in semi-finished condition to any person other than railways;
 - b. What will be the applicable rate of GST on Rubber Pad in semi-finished condition supplied by the applicant .
2. Advance Ruling under GST means a decision provided by the authority or the appellate authority to an applicant on matters or on questions specified in sub section (2) of section 97 or sub section (1) of section 100 in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant.
3. As per the said subsection (2) of Section 97 of the Act advance ruling can be sought by an applicant in respect of :
 - (a) Classification of any goods or services or both
 - (b) Applicability of a notification issued under the provisions of this Act,
 - (c) Determination of time and value of supply of goods or services or both,
 - (d) Admissibility of input tax credit of tax paid or deemed to have been paid
 - (e) Determination of the liability to pay tax on any goods or services or both
 - (f) Whether the applicant is required to be registered
 - (g) Whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both within the meaning of that term
4. Since applicant has sought advance ruling on classification & determination of tax liability, therefore, in terms of said Section

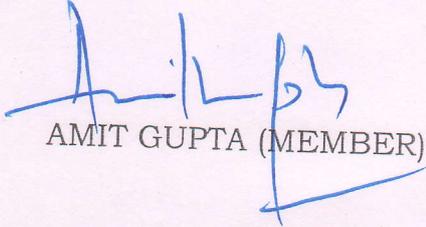
- 97(2)(a) & (e) of the Act, the application filed by the applicant was admitted. Accordingly hearing was fixed on 05.11.2019 which was attended by the Shri Raj Kumar Dhingra, Partner and Shri Harbir Singh, Advocate. During the course of personal hearing, they have submitted three rubber samples viz finished rubber pad, semi-finished rubber pad & green sheet/preform cutting compound sheet and also submitted flow chart of manufacturing process.
5. On perusal of record, we find that the applicant is engaged in the manufacture of "Rubber Pad" and supplying the same to the Railways at GST rate of 5% . Now the applicant intends to supply the said goods to the person other than Railways, therefore the applicant seeking advance ruling on the issue of classification and applicable GST rate if the said goods supplied to person other than Railways.
 6. In this context we find that Government has received representations that certain suppliers are making supplies to the railways of items classifiable under any chapter other than chapter 86, charging the GST rate of 5%. Accordingly a clarification regarding applicable GST rates on various supplies made to the Indian Railways has been issued by Government of India vide Circular No. 30/4/2018-GST dated 25.01.2018 as under:
 - a. only the goods classified under Chapter 86, supplied to the railways attract 5% GST rate with no refund of unutilised input tax credit and
 - b. other goods [falling in any other chapter], would attract the general applicable GST rates to such goods, under the aforesaid notifications, even if supplied to the railways.
 7. On perusal of said Circular (supra), we observe that the Government has already clarified that only goods of chapter 86 of GST Tariff Act, 2017 will attract GST @ 5% if supplied to the Railways and goods falling in any other chapter of GST Tariff Act, 2017 will attract GST rate applicable to the such goods whether the same supplied to railways or otherwise.
 8. On perusal of GST Tariff Act, 2017 and available record, we find that "Rubber Pad" falls under Chapter 4016 of the GST Tariff Act, 2017 and attract GST @ 18% [9% CGST + 9% SGST] as on date.

9. In view of the above, we pass the following order:

ORDER

- i. "Rubber Pad" falls under Chapter 4016 of the GST Tariff Act, 2017.
- ii. GST @ 18% as on date is applicable on "Rubber Pad" .


VIPIN CHANDRA (MEMBER)


AMIT GUPTA (MEMBER)

To,

M/s. V K Enterprises,
Raipur Sahakari Audyogic Kharea,
Hardwar, Uttarakhand

**AUTHORITY FOR ADVANCE RULING
GOODS & SERVICE TAX: UTTARAKHAND
OFFICE OF THE COMMISSIONER, SGST, UTTARAKHAND
LADPUR RING ROAD, UPPER NATHANWALA, DEHRADUN**

F. No. : 04/ State Tax / UR / ~~Sec~~ -97/ 2019-20/ DDH

Dated: ⁶²⁵¹ 11/12/19

Copy to :

1. The Chief Commissioner, CGST, Meerut Zone, Meerut for review.
2. The Commissioner, CGST, Commissionerate, Dehradun for review.
3. The Commissioner, SGST, Commissionerate, Uttarakhand for review.
4. The Assistant Commissioner, CGST Division, Roorkee for review.
5. The Deputy Commissioner, SGST, Roorkee for review.
6. The Concerned officer, CGST, Dehradun.
7. The Concerned officer, SGST, Dehradun
8. The Registrar, AAAR.
9. Guard File.