

**GIB/GJ/MITORA/05.02.18/AAR-71**

**Advance Ruling Category :** Classification

**State :** Gujarat

**Order No.:** GIB/GJ/MITORA/05.02.18/AAR-71

**Name of Entry :**

M/s. Mitora Machinex Pvt. Ltd.

**Date :** 05-02-2018

**Product/ Service Involve :**

Ice Cream Making Machines

**Breif Issue :**

- (i) Whether the goods-‘Ice Cream Making Machines’ in diverse specifications such as Automatic Ice Cream Making Machine, Countertop Ice Cream Making Machine, Soft Ice Cream Making Machine and Fully Automatic Ice Cream Making Machine’ fall under Chapter Heading 8438 of GST Tariff ?;
- (ii) Whether the applicant is liable to pay GST at the rate of 18% on supply of goods in question ?

**Decision of Advance Ruling Authority :**

The product “Ice Cream Making Machine” is classifiable under Tariff Heading 84.18 and not under Tariff Heading 84.38 of the Customs Tariff Act, 1975 and Goods and Services Tax rate applicable to Tariff Heading 84.18 is applicable to the said product.