

GIB/GJ/DYNA/17.01.18/AAR-61

Advance Ruling Category : Classification

State : Gujarat

Order No.: GIB/GJ/DYNA/17.01.18/AAR-61

Name of Entry :

M/s. Dyna Automation Private Limited

Date : 17-01-2018

Product/ Service Involve :

Hydraulic Gear Pump and Piston Pump

Breif Issue :

- (i) What is the classification and rate of Goods and Services Tax for Hydraulic Gear Pump and Piston Pump which are parts suitable for use principally with Earth Boring, Earth Moving & Material Handling Equipment or parts suitable for use principally with the machinery of headings 8425 to 8430 ?
- (ii) What is the classification and rate of Goods and Services Tax for Hydraulic Gear Pump and Piston Pump which are used as parts for agricultural machinery ?
- (iii) What is the classification and rate of Goods and Services Tax for Hydraulic Gear Pump and Piston Pump which are used as parts of machine tools ?
- (iv) What is the classification and rate of Goods and Services Tax for Steering unit which is a kind of hydraulic valve and used as intermediate parts of hydraulic systems in agricultural harvesting machine ?
- (v) What is the classification and rate of Goods and Services Tax for Servo Drive (Electric Inverter or Resolver Inverter) ?
- (vi) What is the classification and rate of Goods and Services Tax for Hydraulic Gear Flow Divider ?

Decision of Advance Ruling Authority :

The product “Hydraulic Orbital Valve” is classifiable under Tariff Heading 84.81 of the Customs Tariff Act, 1975 and Goods and Services Tax rate applicable to Tariff Heading 84.81 is applicable to the said product.