

GIB/KA/MAINI PRECISION/06.08.18/AAR-27

Advance Ruling Category : Rate

State : Karnataka

Order No.: GIB/KA/MAINI PRECISION/06.08.18/AAR-27

Name of Entry :

M/s Maini Precision Products Ltd

Date : 06-08-2018

Product/ Service Involve :

Parts of Fuel Injection Pumps

Breif Issue :

Issues And Fact Of The Case:

1. Whether the 'parts of fuel injection pumps' are classifiable under tariff heading 8413 91 90
2. Whether the applicable entry in notification 1/2017-integrated tax rate is 453 of schedule III, for parts of fuel injection pumps, attracting a levy of 18%.

The applicant is engaged in the manufacture and supply of high precision components and assemblies, catering to a global clientele in the automotive, industrial and aerospace sectors.

The goods supplied by the applicant is neither a hand pump nor a part of it, same cannot be covered under entry 231 of schedule I of the notification no 1/2017.

As per customs tariff Act,1975, "parts of fuel injection pumps" for diesel engines are parts of pumps but are neither covered under HS Codes 8413 91 10 or 8413 91 20 or 8413 91 30 or 8413 91 40, they have to be covered under the residual entry 8413 91 90. Hence "Parts of Fuel injection pumps for diesel engines" are covered under HS Code 8413 91 90.

"Parts of fuel injection pumps" are not covered under any of the entries in Schedule I or Schedule II or Schedule IV or Schedule V or Schedule VI, and also under any other entries of Schedule III, the same needs to be covered under this entry 453 of Schedule III of N/N 1/2017-Integrated Tax(Rate) dated 28.06.2017 and all goods covered under Schedule III of the aforesaid Notification attracts IGST at the rate of 18%.

Decision of Advance Ruling Authority :

Decision :

1. The "parts of fuel Injection pumps for diesel engines" are classifiable under tariff heading 8413 91 90 as per the customs Tariff Act, 1975.

2. The parts of fuel injection pumps for diesel engines are covered under the entry no 453 of schedule III of notification no 1/2017-integrated tax rate and hence liable to tax at 18% under the integrated goods and services tax Act, 2017