

GIB/GJ/SHREE/05.02.18/AAR-72

Advance Ruling Category : Classification

State : Gujarat

Order No.: GIB/GJ/SHREE/05.02.18/AAR-72

Name of Entry :

M/s. Shree Vishwakarma Engineering Works

Date : 05-02-2018

Product/ Service Involve :

Electrically operated Drum with Bell and Zalar

Breif Issue :

- (i) Appropriate classification of the product 'Electrically operated Drum with Bell and Zalar'; and
- (ii) Whether the said product is eligible for exemption vide Sl. No. 143 of Notification No. 2/2017-Central Tax (Rate), dated 28-6-2017 issued under the Central Goods and Services Tax Act, 2017 and corresponding Notification issued under the Gujarat Goods and Services Tax Act, 2017, which provided exemption to 'Indigenous handmade musical instruments' of Chapter 92.

Decision of Advance Ruling Authority :

- (i) The product 'Electrically operated Drum with Bell and Zalar' manufactured and supplied by the applicant is classifiable under Heading 9208 of the First Schedule to the Customs Tariff Act, 1975.
- (ii) The product 'Electrically operated Drum with Bell and Zalar' of the applicant is not eligible for exemption provided vide Sl. No. 143 of Notification No. 2/2017-Central Tax (Rate), dated 28-6-2017, as amended, issued under the Central Goods and Services Tax Act, 2017 and corresponding Notification issued under the Gujarat Goods and Services Tax Act, 2017.