

GIB/GJ/RAPID/20.03.18/AAR-64

Advance Ruling Category : Classification

State : Gujarat

Order No.: GIB/GJ/RAPID/20.03.18/AAR-64

Name of Entry :

M/s. Rapid Electrodes Pvt. Ltd.

Date : 20-03-2018

Product/ Service Involve :

Lightning Arrester, Earthing Pipe, Solid Rod Earthing, Back Fill Compound and service of installation of Earthing System.

Breif Issue :

Classification of the products manufactured and service provided by them.

Decision of Advance Ruling Authority :

Following goods and services supplied by M/s. Rapid Electrodes Pvt. Ltd. are classifiable as under -

- (i) The product 'Lightning Arrester' is classifiable under Tariff Heading 8535.
- (ii) The product 'Earthing Pipe' is classifiable under Tariff Heading 8538.
- (iii) The product 'Solid Rod Earthing' is classifiable under Tariff Heading 7215.
- (iv) The product 'Back Fill Compound' is classifiable under Tariff Heading 3824.
- (v) The service of installation of Earthing System is classifiable under Service Accounting Code 9954.