

GIB/GJ/AQUA/17.01.18/AAR-60

Advance Ruling Category : Classification

State : Gujarat

Order No.: GIB/GJ/AQUA/17.01.18/AAR-60

Name of Entry :

M/s. Aqua Machineries Pvt. Ltd.

Date : 17-01-2018

Product/ Service Involve :

Pumps for sewage or waste

Breif Issue :

(i) There is no specific description of Chapter Heading 8413 for the Power Driven Pumps used for dispensing an exact nature of water such as clear, raw, storm, waste or sewerage, and hence whether the description “Power driven pumps primarily designed for handling water, namely centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps” is applicable to the applicant;

(ii) Whether the applicant is eligible for GST rate of 12% on supply of goods in question.

Decision of Advance Ruling Authority :

The product ‘Pumps for sewage or waste’ would not be covered by Sl. No. 192 of Schedule II of Notification No. 1/2017-Central Tax (Rate), dated 28.06.2017 and corresponding Notifications issued under the GGST Act 2017 and the IGST Act, 2017.