

GIB/TG/SAMMARTH/05.02.18/AAR-36

Advance Ruling Category : Classification and Rate

State : Telangana

Order No.: GIB/TG/SAMMARTH/05.02.18/AAR-36

Name of Entry :

M/s. Sammarth Overseas & Credits Pvt. Ltd

Date : 05-02-2018

Product/ Service Involve :

Engage in ventilators which are powered by the wind to give effective ventilation for industries, warehouses etc. These ventilators need not be powered by electricity. It is the same as the wind turbine ventilator

Breif Issue :

1. Classification of roof ventilators are windmills and hence requested fall under Entry 234 in the I Schedule to the Notification No.1/2017 Central (rate) dated 28.6.2017 for the purpose of levy of CGST, SGST and IGST.

Decision of Advance Ruling Authority :

Roof Ventilators falls under Schedule-III of Notification No. 1/2017 – Central Tax (Rate) to GST Act, 2017 as amended and attracts a tax rate of 18% (CGST 9% + TGST 9%) w.e.f. 15-11-2017.