

GIB/AP/Metro Aluminium /14-02-2019/AAR-269

Advance Ruling Category : Taxability

State : Andhra Pradesh

Order No.: GIB/AP/Metro Aluminium /14-02-2019/AAR-269

Name of Entry :

Metro Aluminium

Date : 14-02-2019

Breif Issue :

Facts & Issue Of The Case :

- The metro Aluminium is a registered company ,engaged in business of Aluminium extrusions and other products for aluminium hardware.
- a. Aluminium ladders -Generally used for Domestic / House -hold purpose. Made of aluminium metal and corners are concealed with plastic caps. Applicant selling this product under HSN: 7615 @GST 12%. Applicant sought for the liability of tax to be collected.
- b. Aluminium industrial ladders - Aluminium is majorly used with other Metals (S.S & M.S) used for tools and additional support. Applicant selling this product under HSN:7616 @GST 18%. Applicant sought for the liability of tax to be collected.
- The goods under the mentioned question does not fall under the entry No 186 of schedule II of notification 01/2017 of IGST Act attracting the tax rate of 12% (6% CGST + 6% SGST) as contested by the applicant.

Decision of Advance Ruling Authority :

Decision :

The second item in question i.e, aluminium industrial ladders used for tools and additional support which are being charged at 18% under HSN Code 7616 attracting the tax rate of 18% (9% CGST + 9% SGST) of GST as referred by the applicant.

Irrespective of the end use of the ladders whether for domestic purpose or for Commercial use, Aluminium ladders come under HSN code 76L6, "Other articles of Aluminium" and accordingly attract Tax rate of 18o/o (9olo CGST+9olo SGST).