

GIB/UK/V K Enterprises/11.12.2019/AAR-332

Advance Ruling Category : Classification and Rate

State : Uttrakhand

Order No.: GIB/UK/V K Enterprises/11.12.2019/AAR-332

Name of Entry :

M/s. V K Enterprises

Date : 11-12-2019

Breif Issue :

Facts & Issue Of The Case :

The applicant M/s. V K Enterprises is registered with GSTIN 05AAFFV8736P1ZE has filed an application under sub section (1) of section 97 of the CGST/SGST Act,2017.

The applicant, seeking an advance ruling in respect of the following issue:

- a. what is the classification of goods (Rubber pad) if supplied in semi-finished condition to any person other than railways;
- b. what will be the applicable rate of GST on the Rubber pad in the semi-finished condition supplied by the applicant?

The applicant is engaged in the manufacture of “Rubber pad”, and supplied” to the Railway at GST rate of 5%. Now the applicant supply the said goods to the person other than Railways, therefore the applicant seeking advance ruling on the issue of classification and applicable GST rate.

In accordance with circular no. 30/4/2018-GST dt. 25.01.2018, government has clarified that only goods of chapter 86 of GST Tariff Act, 2017 will attract GST @ 5% if supplied to the Railways and goods falling in any other chapter of GST Tariff Act, 2017 will attract GST rate applicable to such goods whether the same supplied to railways or otherwise.

Decision of Advance Ruling Authority :

Decision :

The GST Tariff Act, 2017 and available records, conclude that the “Rubber Pad” falls

under Chapter 4016 of the GST Tariff Act, 2017 and attract GST @ 18% [9% CGST+ 9% SGST] as on date.