

GIB/TN/Heavy Vehicles/24.04.2020/AAR-374

Advance Ruling Category : HSN

State : Tamil Nadu

Order No.: GIB/TN/Heavy Vehicles/24.04.2020/AAR-374

Name of Entry :

M/s. Heavy Vehicles Factory

Date : 24-04-2020

Breif Issue :

Facts & Issue Of The Case :

The applicant M/s. Heavy Vehicles Factory is a Central Government Department coming under the Ordinance Factory Board, Ministry' of Defense, and Government of India and are engaged in the manufacturing Tank and Tank Parts. They are registered under GST vide Registration No. 33AAAJH0260P1ZA.

The applicant, seeking an advance ruling in respect of :

1. Whether Tank and all Tank parts supplied by the applicant is considered under HSN code "87100000-Tank and other armoured fighting vehicles, motorized, whether or not fitted with weapons and parts of such vehicles"?
2. Whether parts manufactured specifically by applicant for TANK shall be considered under 87100000?
3. Whether parts and accessories supplied by their vendor specifically manufactured for tank parts and the same is not supplied to any other company will come under the HSN 87100000?
4. Whether tank parts of the following shall be considered under 87100000 or not?
5. If the vendor is supplying parts under an HSN code other than 87100000, is it necessary' that it has to be supplied under the same HSN code on what the vendor is charging?

Decision of Advance Ruling Authority :

Decision :

1. In respect of Questions 1, 2 and 3, Tank is classified under CTH 8710 0000 while parts which satisfies the essential conditions i.e., they must be identifiable as being suitable for

use solely or principally with Tanks and must not be excluded by the provisions of the Notes to Section XVII and must not be more specifically included in elsewhere in the Nomenclature are only to be classified as 'Parts' under CTH 8710 0000.

2. In respect of Question No. 4,

Retainer Steel, Valve Assembly, Casing Assembly, Hydraulic items (all types), Mandrel assembly, Nozzle Assembly, Plate assembly, Panel assembly, Support Assembly and Sleeve Assembly are classifiable as parts under CTH 8710 0000 for the reasons stated at Para 10.2 &10.3 above.

Dowel Pin, Gasket Assembly, Stiffner, Clip Assembly, Connector Assembly, Needle Bearing and Planet Pinion are not classifiable under CTH 8710 000 for the reasons stated at Para 10.2 &10.3 above.

3. In respect of Q.No. 5 , Classification is independent of the buyer or seller and depends only on the goods.