

GIB/MH/Taraltec/22.06.2018/AAR-402

Advance Ruling Category : Classification and Rate

State : Maharashtra

Order No.: GIB/MH/Taraltec/22.06.2018/AAR-402

Name of Entry :

Taraltec solutions private limited

Date : 22-06-2018

Breif Issue :

Facts & Issue Of The Case :

Applicant Company is Manufacturer of Reactor used in Hand pump for Water Disinfection. The Reactor harnesses fluid dynamics & kills microbes in water bore well hand-pump & motorized water lines-eliminating water borne diseases such as diarrhoea, cholera & typhoid. The applicant, seeking an advance ruling in respect of the following questions.-

1. Classification of goods (i.e Reactor used in Hand Pump for water disinfection)
2. GST Rate Applicability on reactor machine which is used in Hand Pump for water disinfection

Reactor, in the case of the applicant is nothing but a filtering or purifying machinery/apparatus for liquids. Apparatus used for filtering or purifying water falls under Heading 8421 21 attracting 9% CGST and SGST each. The Reactor is neither an Ion exchanger plant or apparatus, Household type filter and therefore would fall under the others category i.e. 8421 21 90,thus attracting 9% CGST and SGST each.

Decision of Advance Ruling Authority :

Decision :

The Reactors are classifiable under Tariff Heading 8421 21 90 of the GST Tariff.

GST @ 9% each. Tax of 9% CGST and 9% SGST is applicable on the present goods.