

GIB/MH/Imperial Motor/10.06.2019/AAR-405

Advance Ruling Category : Classification and Time & Value of Supply

State : Maharashtra

Order No.: GIB/MH/Imperial Motor/10.06.2019/AAR-405

Name of Entry :

M/S. Imperial Motor Stores

Date : 10-06-2019

Breif Issue :

Facts & Issue Of The Case :

The applicant M/s Imperial Motor Stores are Distributors of Veethree Range of Automotive Dashboard Instruments, Clusters & sensors manufactured by: M/s Indication Instruments Ltd. Instruments are mounted on front end of Cars, Trucks, Tractors, TWO Wheelers, Three Wheelers Compressors etc, as also Stationary Engines.

The applicant, seeking an advance ruling in respect of :

Classification of Instruments Cluster Whether Fall Under 8708 or 9026/9029.

Applicant stated that the some of the vendors or competitor are supplying cluster @ 18% treating supply of cluster as covered under excise Tariff 9026 or 9029 & some of them are supplying @ 28% treating supply of cluster as covered under Excise Tariff 8708.

If person supply the individual taximeter, flow meter, level gauge, heat meter, speedometer etc separately then those product surely covered under excise tariff either 9029 or 9026. But applicant supplying the combinations of instrumentation including speedometer, Tachometer, Odometer, Fuel Gauge, Temp Gauges and various Tell Tales, Buzzers & Clock Display etc.

Decision of Advance Ruling Authority :

Decision :

It held that the product sold by applicant is parts of motor vehicle. The same will be covered under excise chapter heading number 8708 and is liable to tax @ 28 %

(CGST-14% & SGST-14%)

Thus, the classification of Instrument Cluster is covered under HSN 8708, as parts of motor vehicles.