

GIB/HR/EPCOS/26.03.18/AAR-109

Advance Ruling Category : Classification

State : Haryana

Order No.: GIB/HR/EPCOS/26.03.18/AAR-109

Name of Entry :
EPCOS India Pvt. Ltd.

Date : 26-03-2018

Product/ Service Involve :
Battery for Mobile Handset

Breif Issue :

Whether the product 'Battery for Mobile Handset' whether it be separable or non-separable i.e., whether it be detachable or non-detachable, when sold to the mobile handset manufacturers who uses the same to make it form part of the mobile handset will, qualify to be classified under heading-85 having description "Parts for manufacture of Telephones for cellular networks or for other wireless networks"?

Decision of Advance Ruling Authority :

Battery for Mobile Handset whether it be separable or non-separable when sold to the mobile handset manufacturers will qualify under heading 85 having description "Parts for manufacture of telephones for cellular network or wireless network " and will attract 12% GST.

Battery for Mobile Handset when sold to other than mobile handset manufacturers will qualify to be classified under the heading-8507 having description 'Electric Accumulator including seprator whether or not rectangular' and will attract 28% GST