

**GIB/RJ/SMITA GUPTA/18.08.18/AAR-158**

**Advance Ruling Category :** Classification and Rate

**State :** Rajasthan

**Order No.:** GIB/RJ/SMITA GUPTA/18.08.18/AAR-158

**Name of Entry :**

M/S Smita Gupta (Viney irrigation) Jaipur rajasthan

**Date :** 18-08-2018

**Product/ Service Involve :**

laterals such as clamps, bends, tee, coupler ,bush which form part of an Sprinkler System or Drip Irrigation System

**Breif Issue :**

Classification of any goods or services or both; Whether the laterals such as clamps, bends, tee, coupler ,bush which form part of an Sprinkler System or Drip Irrigation System shall form part iof Entry No. 195B of schedule II of Notification No. 01/2017 dated 28.06.2017 and will it be taxed at 12%

**Decision of Advance Ruling Authority :**

As per entry No. 195 B of schedule II of Notification No. 01/2017 - CT (Rate) dated 28-06-2017, as amended by Notification No. 06/2018 - CT (RATE) dated 25-01-2018, Laterals of sprinklers such as clamps, bends, tee, coupler, bush, foot button, Latch, clamp etc. are not covered to attract GST 12% (CGST 6% + SGST 6%) but instead will attract GST @18%. Laterals of drip irrigation system will attract GST @12%.