

GIB/MH/ACRYMOLD/23.03.18/AAR-140

Advance Ruling Category: Classification

State: Maharashtra

Order No.: GIB/MH/ACRYMOLD/23.03.18/AAR-140

Name of Entry: M/s Acrymold

Date: 23-03-2018

Product/ Service Involve:

Trophy

Breif Issue:

- 1. If the word TROPHY is specifically mentioned under 83062920, so can we sell all trophies made of any material under this HSN?
- 2. If different code is allocated to trophies assembled of different material, I would like to know if there is a combination of different materials and about 75% (value terms) is getting used of any one Raw Material, under which HSN should we make bill?

Decision of Advance Ruling Authority:

The word TROPHY is not specifically mentioned under 83062920, so we cannot sell all trophies made of any material under this HSN.