

GIB/MH/CEAT/09.03.18/AAR-134

Advance Ruling Category : Classification and Rate

State : Maharashtra

Order No.: GIB/MH/CEAT/09.03.18/AAR-134

Name of Entry :

M/s. Ceat Limited

Date : 09-03-2018

Product/ Service Involve :

Tyres

Breif Issue :

Facts & Issue Of The Case :

The applicant is engaged in the manufacture of Rubber Tyres, Tubes and Flaps which are taxable under GST Law. The application has been sought on the question that what is the classification and rate of Central Goods and Service Tax Leviable on the product “E-Rickshaw Tyres”.

The Court have observed that there is no change in the class of goods. The textile remains as textile. The change in method of manufacturing does not change the product. Cycle rickshaw and E-rickshaw are two different and very distinct commercial commodity understood in the market.

Impugned products is pneumatic tyre and also does not fit into exclusion clause namely [other than of a kind used on/in bicycles, cycle rickshaws and three wheeled powered cycle rickshaws; rear Tractor tyres; and of a kind used on aircraft] of entry.

Decision of Advance Ruling Authority :

Decision :

The product is classified and covered by Tariff 4011 and the rate of tax shall be at the rate of 14 percent under MGST ACT, 2017 and 14 percent under CGST Act , 2017.