

GIB/UT/KANAM/14.03.18/AAR-46

Advance Ruling Category : Classification and Rate

State : Uttrakhand

Order No.: GIB/UT/KANAM/14.03.18/AAR-46

Name of Entry :

M/s Kanam Industries

Date : 14-03-2018

Product/ Service Involve :

Three wheeled powered cycle rickshaw

Breif Issue :

- a) What is the interpretation of the term "three wheeled powered cycle Rickshaw" as provided under S1. No. 190 of the Schedule I to Tariff Notification.
- (b) Is there any difference between an electric rickshaw operated by chargeable batteries (E-Rickshaw) and three wheeled powered cycle rickshaw provided under Tariff Notification.
- (c) Whether inner tube of butyl rubber used in e-rickshaw would fall within the meaning of term'- "three wheeled powered cycle rickshaw" and classification thereof.

Decision of Advance Ruling Authority :

It is concluded that E-rickshaw and powered cycle rickshaw are not one and the same but two different items. Tyres used in E-Rickshaw are not tyres of powered cycle rickshaw and hence they are required to be classified under Chapter Heading 4013 of GST Tariff, 2017 and attract 28% GST.