

**GIB/TN/WEBCO INDIA/27.09.18/AAR-168**

**Advance Ruling Category :** Classification and Rate

**State :** Tamil Nadu

**Order No.:** GIB/TN/WEBCO INDIA/27.09.18/AAR-168

**Name of Entry :**  
Wabco India Limited

**Date :** 27-09-2018

**Product/ Service Involve :**  
Electrical Wiring Harness

**Breif Issue :**

Whether the Electrical Wiring Harness manufactured by the Applicant falls under the HSN tariff item 8544 for which the rate prescribed vide Notfn.No.1/2017 -CT (Rate) dated 28 June 2017 read with 41/2017 -Central tax (Rate) dated 14th November 2017 is 9%? Whether the said rate of Central tax of 9% is applicable to the above product with effect from 1' July 2017?

**Decision of Advance Ruling Authority :**

The Electrical Wiring Harness manufactured by the Applicant falls under the HSN tariff item 85443000 for which GST Rate was 28% for a period of 01.07.2017 to 14.11.2017 and from 15.11.2017 tax rate is 18%.