



## BEFORE THE AUTHORITY FOR ADVANCE RULING - ANDHRA PRADESH

### Goods and Service Tax

D. No. 5-56, Block-B, R.K. Spring Valley Apartments, Eedupugallu, Vijayawada-521151

#### Present

1. Sri. D. Ramesh, Additional Commissioner of State Tax (Member)
2. Sri. A. Syam Sundar, Additional Commissioner of Central Tax (Member)

**AAR No.05/AP/GST/2021      dated: 18.01.2021**

1	Name and address of the applicant	M/s. S.K.M.L. Industries, Shop No 15, Police Barracks, Shopping Complex, Near Durgamma Temple, Visakhapatnam - 530001
2	GSTIN	37AHRPA7612A1ZN
3	Date of filing of Form GST ARA-01	03.06.2020
4	Hearing (Virtual)	21.12.2020
5	Represented by	Sri Nageswara Sarma
6	Jurisdictional Authority -State	Assistant Commissioner (ST) Kurupam Market, Visakhapatnam Division.
7	Clause(s) of section 97(2) of CGST/SGST Act, 2017 under which the question(s) raised	b) applicability of a notification issued under the provisions of this Act; and

#### ORDER

**(Under sub-section (4) of Section 98 of Central Goods and Services Tax Act, 2017 and sub- section (4) of Section 98 of Andhra Pradesh Goods and Services Tax Act, 2017)**

1. At the outset we would like to make it clear that the provisions of CGST Act, 2017 and SGST Act, 2017 are in pari materia and have the same provisions in like matter and differ from each other only on a few specific provisions.



Therefore, unless a mention is particularly made to such dissimilar provisions, a reference to the CGST Act would also mean reference to the corresponding similar provisions in the APGST Act.

2. The present application has been filed u/s 97 of the Central Goods & Services Tax Act, 2017 and AP Goods & Services Tax Act, 2017 (hereinafter referred to CGST Act and APGST Act respectively) by M/s. S.K.M.L. Industries (hereinafter referred to as applicant), registered under the AP Goods & Services Tax Act, 2017.

### 3. Brief Facts of the case:

The applicant manufactures and supplies Iron Tubular Trevis to AP Animal Husbandry department in Vijayawada.

**Product:** Iron Tubular Trevis.

**Description :** It is Insemination Crate-Cum-Trevis:

- Trevis is generally made of strong durable iron bars and fixed with the ground with cement concrete.
- It consists of four posts put into the ground and cemented with two or more crosspieces at each side and end to prevent protect the person from kicking.
- It is made of best quality Original Galvanised Iron Pipe and all four legs of the trevis are welded with base plates (mild steel) of 5" Inches square with 5mm thickness.
- Trevis weighs 90 to 92 Kgs.

#### **The detailed specifications of Iron Tubular Trevis:**

- Tubular Trevis is made of best quality Original Galvanised Iron Pipe with IS 1239 Standard "A" Class light with 2.9 mm of wall thickness and Inner Diameter of 50mm with tolerance of +/- 8%.
- Mild steel Brackets duly electrically welded in 14 nos (made with 32mm x 5mm MS Flat) with suitable shape are used for fitting of the Horizontal Pipe of size Inner Diameter of 50mm.
- 01no Arch frame & 02nos Side frames are to be fitted with 04 sets of Bolts, Nuts and Spring washers of Size: 12mm x 6" Inches long.
- The Head side of the arch 03nos strong oscillating rings (made with 10mm Dia MS Rod) with 3" Inches ring inner side, and fixed with the brackets electrically





welded to Arch while 04 nos mild steel brackets (MS) are provided on each side to accommodate the horizontal pipes.

- 02 nos sleeves (made with 1" Inch MS Square rod) are electrically welded to side frames to secure I/V stand rod.
- I/V stand rod – 01no (made with 10mm Dia MS Rod) Size: 30" Inches height x width 12" Inches is used in a shape suitable to hang I/V kit.
- The arch (made with Galvanised Iron Pipe with IS 1239 Standard "A" Class light with 2.9 mm of wall thickness and Inner Diameter of 50mm) is fixed in the middle of the inner side at 7.5 feet (90" Inches) from the bottom of the pipe. The width between the vertical bars of the head side arch inner side is 33" to 34" (Inches).
- The length of the side bars (frames-02nos) (made with Galvanised Iron Pipe with IS 1239 Standard "A" Class light with 2.9 mm of wall thickness and Inner Diameter of 50mm) of the trevis are minimum of 6.3 feet and 05 nos of mild steel brackets (MS) are provided on each side of frame to accommodate the horizontal pipes. The height of the lateral bars is 4-1/2 feet (54" Inches).
- Four horizontal pipes are provided to fit in the 14nos mild steel brackets and length of each pipe is 43" (Inches) (made with Galvanised Iron Pipe with IS 1239 Standard "A" Class light with 2.9 mm of wall thickness and Inner Diameter of 50mm). One side is welded with 3" Inches MS Dummy Coin (for stopper inside MS Bracket) & other side with 60mm Dia MS Dummy coin.
- The weight of the total Trevis is minimum of 90Kgs to 92 Kgs.
- All four legs of the trevis are welded with base plates (mild steel) of 5" Inches square with 5mm thickness.

#### **Usage:**

- Iron Tubular Trevis is used in Animal Husbandry department for medical treatment of Cattle (Cows, Oxen & Buffalo).
- Trevis or crush is mainly used for controlling large animals for the purpose of treatment, and operations such as dehorning, docking etc.
- The trevis are also used for controlling animal during artificial insemination. Cattle are fixed and tied to the Iron Tubular Trevis, so that they don't move during the process of treatment.



#### 4. Questions raised before the authority:

1. What is rate of tax applicable for iron tubular trevis?
2. Classification of the product and HSN code of this item?

On Verification of basic information of the applicant, it is observed that the applicant falls under State jurisdiction, i.e. Assistant Commissioner (ST), Kurupam Market, Visakhapatnam Division. Accordingly, the application has been forwarded to the jurisdictional officer and a copy marked to the Central Tax authorities to offer their remarks as per the Sec. 98(1) of CGST /APGST Act 2017.

In response, no remarks are received from the jurisdictional officers concerned on the issue, for which the Advance Ruling sought by the applicant.

#### 5. Virtual Hearing:

The proceedings of Hearing were conducted through video conference on 21<sup>st</sup> December, 2020, for which the authorized representative, Sri Nageswara Sarma attended and reiterated the submissions already made.

#### 6. Discussion and Findings:

We have examined the issues raised in the application. The taxability of the goods and services supplied or to be supplied, as governed under the provisions of respective GST Acts are examined to decide the question involved in the present Ruling.

After a detailed examination of the specific features of the Product i.e., 'Iron Tubular Trevis', or 'Insemination Crate-Cum-Trevis', we are of the opinion that it falls under

Entry No.220 of Notification 1/2017 – (Integrated Tax) with HSN code 7306 of "Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel" attracting 18 % rate of tax.

#### **RULING**

**(Under Section 98 of Central Goods and Services Tax Act, 2017 and the Andhra Pradesh Goods and Services Tax Act, 2017)**





**Question:** What is rate of tax applicable for iron tubular trevis?

**Answer:** Attracts 18% rate of tax, as amended from time to time.

**Question** Classification of the product and HSN code of this item?

**Answer:** Entry No.220 of Notification 1/2017 -(Integrated Tax) with HSN code 7306

**Sd/-D. Ramesh**  
**Member**

**Sd/- A. Syam Sundar**  
**Member**

//t.c.f.b.o//

  
**Deputy Commissioner(ST)**

**DEPUTY COMMISSIONER (ST)**  
O/o. Chief Commissioner of State Tax,  
Government of A.P., Vijayawada

TO

1. M/s. S.K.M.L. Industries, Shop No 15, Police Barracks, Shopping Complex, Spring Road, Near Durgamma Temple, Visakhapatnam, Andhra Pradesh-530001(**By Registered Post**)

**Copy to**

1. The Assistant Commissioner of State Tax, Krupam Market Circle, Visakhapatnam Division. (**By Registered Post**)
2. The Superintendent, Central Tax, CGST Maharanipet Range, Visakhapatnam Centre Division. (**By Registered Post**)

**Copy submitted to**

1. The Chief Commissioner (State Tax), O/o Chief Commissioner of State Tax, Eedupugallu, Vijayawada, (A.P)
2. The Chief Commissioner (Central Tax), O/o Chief Commissioner of Central Tax & Customs, Visakhapatnam Zone, GST Bhavan, Port area, Visakhapatnam-530035. A.P. (**By Registered Post**)

**Note:** Under Section 100 of the APGST Act 2017, an appeal against this ruling lies before the Appellate Authority for Advance Ruling constituted under Section 99 of APGST Act, 2017, with in a period of 30 days from the date of service of this order.

