

GUJARAT AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX D/5, RAJYA KAR BHAVAN, ASHRAM ROAD, AHMEDABAD – 380 009.	
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ADVANCE RULING NO. GUJ/GAAR/R/17/2021
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2020/AR/32)

Date: 30.06.2021

Name and address of the applicant	:	M/s. Tripcon Engineering Pvt Ltd Plot No 1115, Phase 4, GIDC Estate, Vithal Udyognagar, Anand, Gujarat-388121.
GSTIN/ User Id of the applicant	:	24AAACT7273P1ZT
Date of application	:	24.07.2020
Clause(s) of Section 97(2) of CGST / GGST Act, 2017, under which the question(s) raised.	:	(a) classification of any goods or services or both; (e) determination of the liability to pay tax on any goods or services or both; (g) whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.
Date of Personal Hearing	:	15.06.2021 (Through online hearing)
Present for the applicant	:	Shri Sanjay Sargara, Manager(Accounts)

A. BRIEF FACTS

M/s. Tripcon Engineering Pvt. Ltd., GSTIN: 24AAACT7273P1ZT (hereinafter referred to as the applicant) has applied for Advance Ruling on the HSN and Tariff of Sprocket, submitting that it is a matching part of Conveyor Chain & Roller Chain, widely used in heavy industries in material handling Equipment, in Industries such as cement plant, steel plant, sugar plant, fertilizer plant, textile industry, waste material handling Equipment etc. Applicant submits that conveyor Chain and Roller chain are classified at HSN 73151100.

B. Question on which Advance Ruling sought

HSN and tariff of Sprocket.

C. Personal Hearing

Personal hearing was accorded to the applicant through Virtual Platform (Video conferencing) on 15-6-2021. Shri Sanjay Sargara, Manager (Accounts) reiterated the contents mentioned in the application.

D. FINDINGS

- 1. At the outset we would like to make it clear that the provisions of CGST Act, 2017 and GGST 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 GGST Act.
- 2. We have carefully considered all the submissions made by the applicant. As per submission, subject sprocket is as a part in chains- conveyor or roller chains- for industrial use.
- 3. In GST, Goods are classified based on HSN. Classification is based on the Tariff entry. We note that there is a specific Tariff entry for ‘Chain Sprocket’ at HSN 8483 which is reproduced as follows:

HSN 8483:

8483	TRANSMISSION SHAFTS (INCLUDING CAM SHAFTS AND CRANK SHAFTS) AND CRANKS; BEARING HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL OR ROLLER SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS; FLYWHEELS AND PULLEYS, INCLUDING PULLEY B L OCK S; C LUT C H ES AN D S H AF T C OU P LI NG S (INCLUDING UNIVERSAL JOINTS)
8483 90 00	--- Toothed wheels, chain sprockets and other transmission elements presented separately; parts

- 4. The HSN 848390 covers “*tooth wheel*, **Chain Sprocket and other transmission element presented separately; parts**. We find this description sufficient to classify the subject goods at HSN 848390 and Rule 1 of General Rules of Interpretation of Harmonised System(GIR), i.e, Classification to be based on the Heading, being satisfied, there is no further need to apply GIR sequentially. We therefore find no merit to examine other HSN in this regard. Further, the HSN 73151100 is for conveyor chains and roller chains as submitted by applicant. Even if recourse to GIR is applied, We find that HSN 848390 is most specific description subheading (Rule 3a of GIR) and still further, this heading 84 occurs last in numerical order vis-a-vis heading 73.(Rule 3c of GIR).- if need arises to interpret sequentially- which is not the case here]
- 5. We find that our stand is in consonance with an order of CESTAT in CCE, Pune vs M/s. Nu-Tech Eng. Co. -2000 (122) ELT 246 (Tri.)- wherein *Sprockets were*

classified under Heading 84.83 of Central Excise Tariff Act (CETH), 1985. We note that CETH and Customs Tariff Heading (CTH) in 8483 have the same description. The statutory entry under sub heading 848390 of the CETA, 1985 corresponds to entry under sub-heading 8483.90 of the HSN. The Custom Tariff Act is based on HSN.

6. We issue the Ruling:

R U L I N G

Sprocket is classified under HSN 848390 tariff subheading.

(SANJAY SAXENA)

(ARUN RICHARD)

MEMBER (S)

(MEMBER (C)

Place: Ahmedabad

Date: 30.06.2021.