

GUJARAT AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX A/5, RAJYA KAR BHAVAN, ASHRAM ROAD, AHMEDABAD – 380 009.	
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ADVANCE RULING NO. GUJ/GAAR/R/2022/32
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2022/AR/20)

Date:-13.05.2022

Name and address of the applicant	:	M/s. Naimunnisha Nadeali Saiyed (Legal Name), Star Enterprise (Trade Name), 332, GIDC, Ramangamdi, Por, Vadodara, Gujarat-391243
GSTIN/ User Id of the applicant	:	24BFWPS7689F2ZE
Date of application	:	03-04-22
Clause(s) of Section 97(2) of CGST / GGST Act, 2017, under which the question(s) raised.	:	<i>a</i>
Date of Personal Hearing	:	5-5-22
Present for the applicant	:	Shri Shahnawaz, Manager and Shri Nanubhai Thakkar, Advocate

Brief Facts

The applicant, M/s. Star Enterprise, seeks Ruling on GST rate of Air Circulation Fans supplied mainly to Poultry House for the purpose of providing ventilation to live stock and that few fans are supplied in Industry. The applicant has submitted the technical Specification of Products; a Sales Invoice and a brochure.

Question on which Advance Ruling sought.

2. Which Tax rate shall be applicable on Fans (HSN-84145930) used in Poultry House for the purpose of Air circulation?

Personal Hearing

3. Virtual hearing granted on 5-5-22 was attended by Shri Shahnawaz, Manager and Shri Nanubhai Thakkar, Advocate and they reiterated the submission.

Revenue's Submission

4. Revenue has neither submitted its comments nor appeared for hearing.

Findings

5. We have carefully studied the submissions before us. We find from the submitted brochure that the applicant supplies Industrial grade fans. From the specifications

submitted before us, We note that the electric motor of these fans have an output exceeding 125 W. We find these fans are Industrial fans, attracting HSN 84145930. We find that with effect from 15-11-17, these industrial fans are liable to CGST at 9% vide Sr no. 317B to Schedule III of Notification 1/2017-CT(R) dated 28-6-17.

6. We pass the Ruling,

Ruling

GST rate of said Industrial fans is 18%. (CGST9% & SGST9%).

(ATUL MEHTA)
MEMBER (S)

(ARUN RICHARD)
MEMBER (C)

Place: Ahmedabad

Date: 13.05.2022