Taraltec Solutions Private Limited (Appellant)

Appellate Authority for Advance Ruling — Maharashtra

ORDER NO. MAH/AAAR/SS-RJ/16/2018-19, Date 04.02.2019 Dated **04.02.2019**

Q Questions Before the Authority

- Whether the Reactor manufactured by the Appellant, which is fitted to bore-well hand pumps and motorised water lines to disinfect water, can be treated as a part of hand pumps under HSN 8413 91, or is classifiable otherwise.

F Facts

The Appellant manufactures a Reactor, a device that disinfects water by killing microbes, for use in rural villages with bore-well hand pumps and motorised water lines. The jurisdictional CGST officers classified the Reactor under sub-heading 8421 21 90 at the rate of 18% (CGST 9% + SGST 9%). The Appellant contended that it is a part of hand pumps under sub-heading 8413 91 and filed an advance ruling application that was rejected, leading to this appeal.

H Ruling

Classification of the Reactor (bore-well hand pump and motorised water line disinfection unit)	****HSN 8421 21 90** (filtering or purifying machinery and apparatus for liquids), not HSN 8413 91**	The order does not itself state the GST rate. The 18% rate (CGST 9% + SGST 9%) appears only as the rate the department had applied, as recorded in the facts. The order also rests on the product not being an essential part of the hand pump.

The Appellate Authority held that the Reactor does not merit classification under sub-heading 8413 91 as parts of hand pumps. It is classifiable under heading 8421 21 90, described as filtering or purifying machinery and apparatus for liquids, in line with the jurisdictional officer's contention. The appeal was dismissed and the advance ruling of the Maharashtra AAR was upheld.

R Reasoning

The Authority held that the Reactor is retrofitted to hand pumps for a purpose different from the pump's main function of drawing groundwater, and that the pump works without it. It therefore treated the Reactor as an accessory adding purification value, not an essential part of the pump. The Authority also noted that the Appellant's own submission that the product can be retrofitted to motorised water lines undermined its claim that it is designed only for hand pumps. Following the principle that classification turns on the nature, design, character and function of the article, it held that the Appellant's social-purpose and government-recognition arguments were irrelevant. The order turned on the classification principles in Section 101 of the CGST Act and MGST Act, and on the two HSN headings in dispute.

Prepared as a reading aid. Where this summary and the original order differ, the order governs.

P Provisions Relied On

- Section 99 of the CGST Act and MGST Act (constitution of the Appellate Authority)
- Section 100 of the CGST Act and MGST Act (appeal)
- Section 101 of the CGST Act and MGST Act (proceedings before the Appellate Authority)
- HSN heading 8413 91 (hand pumps and parts thereof), claimed by the Appellant and rejected
- HSN sub-heading 8421 21 90 (filtering or purifying machinery and apparatus for liquids), held applicable

! For the Practitioner

A practitioner dealing with water-purification accessories that are added to pumps can use this order to show that an add-on with a separate purifying function is classified by its own function, not as a part of the host machine. The order does not decide the correct GST rate, and it does not address the Appellant's natural-justice complaint or its point that the department's record of documents was inaccurate, although the Appellant raised both. Anyone relying on it should check the full order for any discussion of those points.

Source

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority: where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: www.gstcouncil.gov.in -> taraltech-solutions-pvt-ltd.pdf

Prepared 29-10-2026.

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