A Raymond Fasteners India Pvt. Ltd

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-47/2019-20/B-33, Mumbai, dated 17/03/2020 (Maharashtra… Dated **17.03.2020**

Q Questions Before the Authority

- A.1: Whether threaded metal nuts that function the same as standard nuts merit classification under tariff item 7318 16 00 and not under tariff item 8708 99 00?
- A.2: Whether plastic rivets, capable of use in fitting trims on a motor vehicle body and in other industries for similar functionality, merit classification under tariff item 3926 90 99 and not under tariff item 8708 99 00?
- A.3: Whether quick adapters, capable of connecting pipes and tubes in a motor vehicle interior and in other industries for similar functionality, merit classification under tariff item 3917 40 00 and not under tariff item 8708 99 00?
- A.4: Whether plastic pipe clips merit classification under tariff item 3926 90 99 and not under tariff item 8708 99 00?
- A.5: Whether brackets and channels, being plastic 'parts of general use', merit classification under tariff item 8708 99 00 and not under Chapter 39 of the First Schedule?
- A.6: Whether non-return valves, capable of use in internal liquid lines of various machinery and equipment, merit classification under tariff item 8481 30 00 and not under tariff item 8708 99 00?
- A.7: Whether metal U clips, capable of use in motor vehicles and in other machinery and equipment, merit classification under tariff item 7326 90 99 and not under tariff entry 8708 99 00?
- A.8: Whether fasteners and spoilers merit classification under tariff item 8708 29 00, which covers parts and accessories of motor vehicle bodies, in preference to the residual entry 8708 99 00?
- A.9: Whether brackets merit classification under tariff item 8708 99 00 and not under tariff item 8708 29 00, which covers parts or accessories found on the exterior of a motor vehicle?
- A.10: Whether steel washers, capable of use in automobiles to prevent damage to plastic parts and in other industries, merit classification under tariff item 7318 21 00 and not under tariff item 8708 99 00?

F Facts

The applicant manufactures industrial clips, fasteners and prototyping assembly systems, which are supplied to customers in the automobile, engineering, electronics and energy sectors. The products are supplied locally to GST-registered businesses across India. The jurisdictional officer's view was that the applicant's customers are largely automobile or auto-part manufacturers, which would bring the goods under heading 8708.

H Ruling

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

A.1: Threaded metal nuts that function as standard nuts (metric-threaded, non-metric-threaded and metal spring nuts)	**Classified under **tariff item 7318 16 00**, not 8708 99 00**	The Authority noted that the nuts are used across electronics, solar energy and vehicles, so they are not parts of a motor vehicle. The order does not address the position if the goods are sold only to automobile manufacturers. Questions A.2 to A.10 were not answered.

The Authority answered only question A.1 and held that threaded metal nuts merit classification under **tariff item 7318 16 00** , not under 8708 99 00. It declined to decide the remaining nine questions, relying on the West Bengal Appellate Authority's caution against combining many products in one application, and stated that each product should be taken up separately.

R Reasoning

The Authority held that nuts are covered by heading 7318 and that threaded nuts fall under tariff item 7318 16 00. It then applied Note 2(b) to Section XVII, which excludes parts of general use from the expressions 'parts' and 'parts and accessories'. Under Note 2(a) to Section XV, parts of general use include articles of heading 7318. Because the nuts are supplied for use in several fields, they are parts of general use and cannot be classed as parts of motor vehicles under heading 8708. The HSN Explanatory Note to heading 7318 was also relied on for the description of nuts. The Authority did not adopt the officer's alternative view that clearances made only to automobile manufacturers would attract 8708.

P Provisions Relied On

Section XVII, Note 2(b) (parts of general use excluded from 'parts' and 'parts and accessories')	
Section XV, Note 2(a) (definition of parts of general use, including heading 7318)	
Section XVII, Note 3 (as quoted in the discussion)	Heading 7318 and tariff item 7318 16 00 of the GST Tariff
HSN Explanatory Note to heading 7318	
Appellate Authority for Advance Ruling, West Bengal, order in M/s Akansha Hair and Skin Care Herbal Unit Pvt Ltd (cited for t…	

! For the Practitioner

This ruling helps a manufacturer whose threaded nuts are sold across several industries, because it places them under heading 7318 rather than as motor vehicle parts under 8708. It does not decide the other nine products, which the Authority declined to take up. It also does not settle the position for goods sold only to automobile makers, so an applicant in that position should expect the officer's alternative 8708 view to be raised.

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 -> mah_aar_47_2019-20_b-33_17.03.2020_arfipl.pdf

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