A Raymond Fasteners India Pvt. Ltd

Authority for Advance Ruling — Maharashtra

NO.GST-ARA- 91/2018-19/B- 53, Mumbai, dt. 09/05/2019 (the date reads 0… Dated **09.05.2019**

Q Questions Before the Authority

- A.1 Whether threaded metal nuts that function as standard nuts fall under Tariff item 7318 16 00 and not under Tariff item 8708 99 00.
- A.2 Whether plastic rivets, usable in motor vehicle trim fitment and in other industries, fall under Tariff item 3926 90 99 and not under Tariff item 8708 99 00.
- A.3 Whether quick adapters, usable to connect pipes and tubes in motor vehicles and in other industries, fall under Tariff item 3917 40 00 and not under Tariff item 8708 99 00.
- A.4 Whether plastic pipe clips fall 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', fall under Tariff item 8708 99 00 and not under Chapter 39.
- A.6 Whether non-return valves fall under Tariff item 8481 30 00 and not under Tariff item 8708 99 00.
- A.7 Whether metal U clips fall under Tariff item 8305 90 20 and not under Tariff item 8708 99 00.
- A.8 Whether fasteners and spoilers fall under Tariff item 8708 29 00 rather than the residual Tariff item 8708 99 00.
- A.9 Whether brackets fall under Tariff item 8708 99 00 and not under Tariff item 8708 29 00.
- A.10 Whether the subject product falls under Tariff item 7220 20 90 despite being capable of classification under Chapter 87, and not under Tariff item 8708 99 00.

F Facts

The applicant manufactures industrial clip fasteners and prototyping assembly systems, mainly for automobiles, at its Pune (Chakan) plant. It imports various inputs, and some product families for trading, from foreign sources. It sought advance ruling on the classification of these imported products under the Customs Tariff Act, 1975 and Notification No. 1/2017-Integrated Tax (Rate), so as to determine the IGST payable on import.

H Ruling

The authority held that the application is **rejected as not maintainable** . It found that import of goods is not a 'supply' under Section 7 of the CGST Act, which treats only import of services as a supply, so the question is outside the scope of Section 95 read with Section 97. It further held that classification of imported goods is governed by the Authority for Advance Rulings (Central Excise, Customs and Service Tax) Procedure Regulations, 2005.

R Reasoning

The order holds that under Section 7(1) of the CGST Act only import of services is treated as a supply, so the

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import transaction itself is not a supply under the GST Act. Under Section 5 of the IGST Act, IGST on imported goods is levied at the point of importation on the value determined under Section 3 of the Customs Tariff Act, 1975, read with Section 12 of the Customs Act, 1962. The Customs authorities are therefore the first authority to levy and classify such goods, and the Customs AAR under the 2005 Regulations is the competent forum. The applicant's later claim that the same products are also sold locally was rejected because no supporting material was placed on record.

P Provisions Relied On

- Section 95 of the CGST Act, 2017
- Section 97 of the CGST Act, 2017
- Section 98 of the CGST Act, 2017
- Section 7 of the CGST Act, 2017
- Section 5 of the IGST Act, 2017
- Section 15 of the CGST Act, 2017 (referred to in the applicant's submissions)
- Section 3 of the Customs Tariff Act, 1975
- Section 12 of the Customs Act, 1962
- Notification No. 1/2017-Integrated Tax (Rate) dated 28 June 2017 (Classification Notification), as cited by the applicant
- Authority for Advance Rulings (Central Excise, Customs and Service Tax) Procedure Regulations, 2005

! For the Practitioner

This order is useful for a practitioner who needs to know that the Maharashtra AAR will decline classification questions on goods being imported, and will direct the applicant to the Customs AAR. It supports the position that import of goods is not a supply under Section 7 for AAR purposes. It does not decide the classification of any of the ten products, and it does not rule on the applicant's tacit-concurrence request. Anyone seeking a GST classification ruling for a product that is only imported should be prepared for the same jurisdictional objection.

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 -> maharashtra_aar_91_2018-19_arfipl_09.05.19.pdf

Prepared 03-11-2026.

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