

ACRYMOLD

Authority for Advance Ruling — Maharashtra

GST-ARA-12/2017/B-15 Mumbai, dt. 23.03.2018

Dated **23.03.2018**

Q Questions Before the Authority

- If the word TROPHY is specifically mentioned under 83062920, So can we sell all trophies made of any material under this HSN?
- If different code is allocated to trophies assembled of different material, I would like to know if there is a combination of different materials and about 75% (value terms) is getting used of any one Raw Material, under which HSN should we make bill?

F Facts

The applicant is an importer, manufacturer, and trader of trophies and awards made from various materials including metal, plastic, glass, and wood. They sought clarification on the correct HSN classification for these items, noting that different HSN codes are currently being used by various traders, leading to market price discrepancies. The applicant specifically asked if the mention of 'trophies' under HSN 83062920 allows for the classification of all trophies regardless of their constituent material.

H Ruling

Classification of all trophies under HSN 83062920

Answered in the negative.

Classification depends on the constituent material of the article.

Classification of composite trophies (75% value of one material)

The question cannot be answered.

The request was of a general nature and lacked specific details on constituent materials.

The Authority ruled that the classification of trophies depends on their constituent material and cannot be determined solely by the word 'trophy' appearing in a specific HSN heading. Consequently, the applicant's request to classify all trophies under HSN 83062920 was rejected. Regarding the second question, the Authority declined to provide a specific classification for composite articles, stating that the question was of a general nature and lacked the necessary information regarding the specific constituent materials.

R Reasoning

The Authority reasoned that Chapter 83 of the Customs Tariff specifically covers articles of base metal, and HSN 83062920 is restricted to trophies made of base metal. They relied on the General Rules for the Interpretation of Import Tariff, which dictate that composite articles must be classified based on their essential character or the material that predominates by weight. Because the applicant did not provide specific details on the composition of their products, the Authority could not apply these interpretive rules to determine a definitive classification. They emphasized that the mere mention of a product name in a heading does not override the requirement to classify based on the actual material composition.

P Provisions Relied On

Section 97 of the CGST Act, 2017

Section 98 of the CGST Act, 2017

General Rules for the Interpretation of Import Tariff

Chapter 83 of the Customs Tariff

! For the Practitioner

This ruling clarifies that **product names in HSN headings are not exhaustive** and do not permit the classification of goods made from different materials under a single heading reserved for a specific material type. It serves as a reminder that practitioners must perform a **fact-specific analysis of material composition** and apply the General Rules of Interpretation for composite goods. The ruling does not provide a universal classification for composite trophies, leaving the burden of proof on the taxpayer to justify their classification based on the essential character of the goods.

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_gst-ara-12_2017_dt_23.3.18_acrymold.pdf

Prepared 16-10-2026.

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