

M/s. Alka Industries

Authority for Advance Ruling — Gujarat

GUJ/GAAR/R/2018/9

Dated 09.04.2018

Q Questions Before the Authority

- Whether the article manufactured by the applicant fall under Chapter Heading 7308, 7325 or 7326 of the HSN or any other heading ?

F Facts

The applicant manufactures cast iron brackets and clamps used in the building construction industry as support structures for hanging ceramic washbasins, commodes, and urinals. The manufacturing process involves melting pig iron and scrap in a cupola furnace, pouring molten iron into sand moulds to obtain rough cast iron castings, sand blasting for cleaning, and applying enamel to prevent rust. The applicant does not perform any machining operations on the cast products.

H Ruling

Classification of cast iron brackets and clamps **Chapter Heading 7325** Unmachined cast iron articles

The Authority for Advance Ruling held that the cast iron brackets and clamps manufactured by the applicant fall under **Chapter Heading 7325**. As the castings undergo only cleaning and rust prevention without machining, they remain products of the casting industry and have not acquired the essential character of parts of sanitary ware.

R Reasoning

The Authority referred to Explanation (iii) and (iv) of Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017 and Chapter Note 1 to Chapter 73 of the First Schedule to the Customs Tariff Act, 1975, defining 'cast iron'. Chapter Heading 7325 covers all cast articles of iron or steel, not elsewhere specified or included. Because the brackets and clamps are merely sand-blasted and enamelled without any machining process, they cannot be held to have acquired the essential character of parts of sanitary ware under Heading 7324, and therefore remain classifiable under **Chapter Heading 7325**.

P Provisions Relied On

Section 97(2)(a) of the CGST Act, 2017

Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017

Chapter Note 1 to Chapter 73 of the Customs Tariff Act, 1975

Chapter Heading 7325

! For the Practitioner

This ruling establishes that cast iron support articles like brackets and clamps that undergo only basic finishing such as sand blasting and rust-proofing without **further machining** are classifiable under **Chapter Heading 7325** as general cast articles. They are not treated as parts of sanitary ware under CETH 7324 merely because they support ceramic sanitary items.

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 -> [guj.gaar.r.2018-9 dt 09.04.18 alka ind-gujarat.pdf](#)

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