M/s Azad Coach Pvt. Ltd., E-18, RIICO Industrial Area, Kukas, Jaipur 303101 (GSTIN 08AAECA3035A1ZD)

Authority for Advance Ruling — Rajasthan

ADVANCE RULING NO. RAJ/AAR/2018-19/40, Date of Ruling 25.03.2019 Dated **25.03.2019**

Q Questions Before the Authority

- Whether bus body building will be covered under HSN code 8707 or HSN code 9988.
- What is the GST rate applicable on bus body building if it is not covered under Bodies (including cabs) for the motor vehicles of heading 8701 to 8705 (HSN code 8707) or under other manufacturing services on physical inputs (goods) owned by others (HSN code 9988).

F Facts

The applicant is a bus body builder under a works contract. It quotes a price for fabricating a bus body, and the customer then issues a purchase order and supplies the chassis, which the applicant does not buy or sell. The applicant buys parts and accessories from outside the State, fabricates the body, obtains Form 22(A) under the Motor Vehicles Act, invoices the customer with GST, and issues a delivery challan on handover. The applicant charges 28% GST, while the authority records that other body builders charge 18%.

H Ruling

Since the applicant withdrew the application, no ruling is given on either question. The authority noted that the applicant builds the body on a chassis it does not own and delivers the completed body to the chassis owner or principal. The jurisdictional officer's comment, which relied on Circular No. 52/26/2018-GST dated 09.08.2018, is recorded but not adopted as a ruling.

R Reasoning

The application was admitted under Section 97(2)(a) and (e) of the CGST/SGST Act, 2017, on the basis that it concerned classification and the determination of tax liability. At the personal hearing, the applicant's authorised representative filed a letter withdrawing the application. The authority therefore recorded its findings on the facts only and gave no ruling on classification or rate. The circular and the pre-GST excise and RETLA references appear only in the submissions and the jurisdictional officer's comments, not as the basis of any decision.

P Provisions Relied On

Section 97(2)(a) CGST/SGST Act, 2017 (classification of goods or services)

Section 97(2)(e) CGST/SGST Act, 2017 (determination of liability to pay tax)

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

Section 100 CGST/SGST Act, 2017 (appeal period of 30 days, as noted in the order)

Circular No. 52/26/2018-GST dated 09.08.2018 (cited by the jurisdictional officer, not applied by the authority)

Notification No. 12/2012-CE, serial number 334 (cited by the applicant as pre-GST excise exemption, not decided)

RETLA Act, 1999, Notification No. F.12(14)FD/tax/2016-136 dated 08.03.2006 (cited by the applicant, not decided)

! For the Practitioner

This order does not settle whether bus body building falls under HSN 8707 or 9988, or which rate applies, because the applicant withdrew before a ruling was given. It is useful mainly for the authority's factual description of a body builder working on a principal's chassis and for the record that the jurisdictional officer pointed to Circular 52/26/2018-GST. A practitioner advising body builders should look for a reasoned ruling or the circular itself rather than rely on this order for the classification or rate position.

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 -> raj.40.2018-19_azad_coach_p_l.pdf

Prepared 01-11-2026.

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