

M/S DELPHI TVS TECHNOLOGIES LIMITED

Authority for Advance Ruling — Tamil Nadu

Advance Ruling No.117/AAR/2023 Dated: 22.11.2023

Q Questions Before the Authority

- Whether the following parts of fuel injection pumps manufactured/procured indigenously/imported and supplied by the Applicant are classifiable under HSN 84139110/ 84139190 and taxable under Sl. No. 453 (goods which are not specified in Schedule I, II, IV, and VI) of Schedule III of Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017? a. Assy Head & Rotor b. X Roller & Shoe Kit c. Kit Excess Piston d. Hyd head Assy for Tata Ace
- Whether the following parts of fuel injection pumps manufactured/procured indigenously/imported and supplied by the Applicant are classifiable under HSN 84139130/ 84139190 and taxable under Sl. No. 453 (goods which are not specified in Schedule I, II, IV, and VI) of Schedule III of Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017? a. TP Blade/ Spring Kit (Set of 4 Nos) b. TP Liner

F Facts

The applicant is engaged in the manufacture and supply of fuel injection pumps and their parts for automobiles. They sought an advance ruling on the correct HSN classification and applicable GST rate for various specific parts of these fuel injection pumps. The applicant previously classified these parts under HSN 84139190 and discharged GST at 28%.

H Ruling

Classification and rate for Assy Head & Rotor, X Roller & Shoe Kit, Kit Excess Piston, and Hyd head Assy for Tata Ace	Classifiable under CTH 84139190 and taxable under Sl. No. 453 of Schedule III of Notification No. 01/2017-Integrated Tax (Rate) at 18% IGST.	None
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Classification and rate for TP Blade/ Spring Kit (Set of 4 Nos) and TP Liner	Classifiable under CTH 84139190 and taxable under Sl. No. 453 of Schedule III of Notification No. 01/2017-Integrated Tax (Rate) at 18% IGST.	None
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The Authority ruled that the specified parts of fuel injection pumps are classifiable under HSN 84139190. It further held that these goods are taxable at 18% IGST under Sl. No. 453 of Schedule III of Notification No. 01/2017-Integrated Tax (Rate).

R Reasoning

The Authority determined that the parts of fuel injection pumps do not fall under the specific entry for fuel injection pumps (Sl. No. 117 of Schedule IV) which covers only the pumps themselves and not their parts. Consequently, the parts fall under the **residual entry** at Sl. No. 453 of Schedule III of the IGST Notification. The classification under CTH 84139190 was confirmed as the appropriate heading for 'parts of pumps - others'. The ruling relies on the interpretation of the Customs Tariff Act and the specific scope of the IGST rate notifications.

P Provisions Relied On

Section 97(2) of the CGST/TNGST Act

Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017

First Schedule to the Customs Tariff Act, 1975

! For the Practitioner

This ruling clarifies that parts of fuel injection pumps are not subject to the 28% rate applicable to the pumps themselves, but rather the **18% residual rate** under Sl. No. 453 of Schedule III. It provides a clear precedent for manufacturers of automotive components to re-evaluate their tax liability if they have been discharging tax at the higher rate. It does not decide on the classification of parts that might fall under more specific headings if they were not 'parts of pumps - others'.

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 -> 117 delphi tvs.pdf

Prepared 13-10-2026.

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Pune (HQ)

RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Delhi

3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Ahmedabad

Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp...

Mumbai

104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Gurugram

Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram...

Talk to us: **+91 94594 56700** | sales@patronaccounting.com | patronaccounting.com