EMMES METALS PRIVATE LTD

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-80/2018-19/B-174, Mumbai, dt. 29/1?/2018 (the day and mo… Dated **29.12.2018**

Q Questions Before the Authority

- Whether the Material Aluminium Alloys (HSN 76012010) can be supplied under Govt. Notification no. 47/2017 dated 14.11.2017, so as to attract the concessional GST rate of 5% instead of 18%.

F Facts

The applicant, a manufacturer of non-ferrous alloys, castings and aluminium alloy, received an order from Gas Turbine Research Establishment (GTRE), a public funded Government research organisation under the Ministry of Defence, to supply aluminium alloy (HSN 76012010). GTRE told the applicant it was entitled to the 5% rate under Notification No. 47/2017, but the applicant argued that 'Aluminium Alloy' is not listed in column (3) of that notification and sought a ruling on the correct rate.

H Ruling

Whether aluminium alloy (HSN 76012010) supplied to GTRE, a public funded research institution, can be supplied at the concessional rate under Notification No. 47/2017	**No. Not eligible for the 5% rate; liable at 18% as per the Schedule of the GST Act**	Goods not listed in column (3) of the notification; the institution's certificate also did not certify research use of the goods

The Authority answered the question in the negative. Aluminium alloy supplied to GTRE is not eligible for the concessional 5% rate under Notification No. 47/2017, and the supply attracts GST at 18% as per the Schedule. The certificate produced from the Ministry of Defence confirmed GTRE's status as a public funded institution but did not certify that the aluminium alloy was used for research.

R Reasoning

The Authority examined Notification No. 47/2017-Integrated Tax (Rate), issued under section 6(1) of the IGST Act, which exempts goods in column (3) from the tax in excess of 5% when supplied to institutions listed in column (2), subject to the conditions in column (4). Column (3) covers scientific and technical instruments, accessories, parts, consumables and live animals for experimental purposes, computer software, CD-ROMs, tapes, microfilms, microfiches, and prototypes up to fifty thousand rupees a year. The Authority held that aluminium alloy is not within these categories. It also noted that the certificate produced did not meet the condition that the Head of the Institution certify the goods are required for research purposes only. The order therefore treated the goods as falling outside the notification and applied the standard rate.

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

P Provisions Relied On

Section 6(1) of the Integrated Goods and Services Tax Act, 2017

Section 5 of the Integrated Goods and Services Tax Act, 2017

Notification No. 47/2017-Integrated Tax (Rate) dated 14.11.2017, entry 1 of the Table (columns 2, 3 and 4)

Schedule of rates under the GST Act (18% applied to the supply)

Sections 97 and 98 of the CGST Act and MGST Act, 2017 (advance ruling procedure)

! For the Practitioner

The ruling helps suppliers to research institutions judge whether a concessional 5% rate is available: the goods must appear in column (3) of Notification 47/2017, and a bare public-funded status certificate is not enough. It settles that aluminium alloy is outside that entry. It does not decide whether an item that is listed in column (3), such as a consumable, would qualify, and it does not address in any detail the hearing question on how aluminium alloys could be consumables. The ruling binds only the applicant and the jurisdictional officer, and it can be appealed to the Maharashtra Appellate Authority for Advance Ruling.

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 -> ara_order_80_2018_maharashtra_empl.pdf

Prepared 28-10-2026.

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