

M/s EPCOS India Pvt. Ltd.

Authority for Advance Ruling — Haryana

HAR/HAAR/R/2017-18/9

Dated **04.05.2018**

Q Questions Before the Authority

- Whether the product power bank which is used to charge portable devices can be classified under heading 8504 – having description “Electrical Transformers, Static converters (For Example, Rectifiers) And Inductors” attracting GST rate of 18% (CGST 9%, SGST 9% or IGST 18%) as mentioned under Serial No. 375 of Schedule-III, on Page No. 53, of notification no 1/2017 – Central tax (Rate) dated 28.06.2017 as amended vide notification no. 41/2017 – Central Tax (Rate) dated 14th November, 2017.

F Facts

The applicant, a subsidiary of EPCOS AG Germany, planned to commence production of power banks used for charging portable electronic devices such as mobile phones and tablets in India. It filed an advance ruling application seeking clarity on the classification and applicable GST rate for power banks under Heading 8504. Prior to the scheduled personal hearing, the applicant submitted a request to withdraw the application.

H Ruling

The advance ruling application was **dismissed as withdrawn** based on the applicant's request. No ruling was rendered on the merits of the classification or applicable tax rate.

R Reasoning

Before the personal hearing could be conducted, the applicant submitted a written application stating that they wished to withdraw their request for an advance ruling. The concerned officer submitted comments agreeing to the request for withdrawal. Consequently, the Authority allowed the request and dismissed the matter without examining the legal merits under section 98 of the CGST/HGST Act, 2017.

P Provisions Relied On

Section 97(2) of CGST/HGST Act, 2017

Section 98 of CGST/HGST Act, 2017

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

Notification No. 41/2017-Central Tax (Rate)

! For the Practitioner

This order carries **no legal precedent** regarding the GST classification or rate for power banks under HSN 8504 as the application was procedurally dismissed upon withdrawal.

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 -> [haryana-ar_09_2018-19_dt.04.05.18_eipl_0.pdf](#)

Prepared 17-10-2026.

About Patron Accounting LLP

Patron Accounting LLP is a CA and CS-led accounting and compliance firm working with businesses across India since 2019 — bookkeeping, GST, income tax, payroll, company and LLP compliance, audit and the certificates banks and regulators ask for.

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