IMPERIAL MOTOR STORES

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-124/2018-19/B-69, Mumbai, dated 10.06.2019 (order date as… Dated **10.06.2019**

Q Questions Before the Authority

- Classification of Instruments Cluster: whether it falls under 8708 or 9026/9029.

F Facts

The applicant is a wholesale distributor of the Veethree range of automotive dashboard instruments, clusters and sensors manufactured by Indication Instruments Ltd. Clusters combine instruments such as speedometer, fuel, temperature and oil gauges with added warning indicators, and are supplied for mounting on the front end of vehicles. The applicant charged 18% on individual instruments under Chapter 90 but charged 28% on clusters under HSN 8708, following the Supreme Court decision in Premier Instruments, while some competitors charged 18% on clusters under HSN 9026/9029.

H Ruling

Classification of instrument cluster (8708 or 9026/9029)	****HSN 8708**, as parts of motor vehicles**	Rate of 28% under the cited schedule entry (CGST 14%, SGST 14%, IGST 28%). The order does not address individual instruments or components sold separately.

The Authority held that the instrument cluster supplied by the applicant is classifiable under HSN 8708 as parts of motor vehicles. It is therefore liable to GST at **28%** , being CGST 14% and SGST 14% (IGST 28%) under the schedule entry for heading 8708 quoted in the order.

R Reasoning

The Authority accepted the jurisdictional officer's view that a cluster is a distinct manufactured product, assembled from components on a single electronic platform and used solely in vehicles, citing the MGST Act definition of manufacture. It relied on the Tribunal decision in Commissioner v. Premier Instruments and Controls Ltd, 2004 (174) ELT 49 (Tribunal, Chennai), which held that clusters comprising speedometer, temperature gauge, fuel gauge, oil gauge and warning lights are classifiable as parts of motor vehicles under heading 8708. The Supreme Court decision reported at 2015 (321) ELT A130 (SC) upheld that Tribunal ruling. On that basis the order placed the cluster under 8708 and applied the 28% schedule entry.

P Provisions Relied On

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

Section 2(72) of the MGST Act, 2017 (definition of manufacture), as cited in the order

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

Schedule rate entry for Chapter/Heading 8708 (parts and accessories of motor vehicles): CGST 14%, SGST 14%, IGST 28%

Central Excise Tariff headings 8708, 9026 and 9029 (referred to for classification)

Commissioner v. Premier Instruments and Controls Ltd, 2004 (174) ELT 49 (Tribunal, Chennai), upheld in 2015 (321) ELT A1…

! For the Practitioner

The ruling gives a distributor of automotive instrument clusters a clear answer that such clusters fall under HSN 8708 at 28%, which settles the rate dispute with competitors charging 18% under 9026/9029. It relies on the Premier Instruments line of authority and is limited to the applicant's product as described. It does not decide the classification of individual instruments or sensors sold separately, and it does not address clusters with materially different features or functions.

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 -> maharashtra_aar_124_2018-19_imperial_motor_10.06.19.pdf

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