

M/s. Inox India Pvt. Ltd.

Authority for Advance Ruling — Gujarat

GUJ/GAAR/R/2019/04 dated 28.02.2019

Q Questions Before the Authority

- Whether supply of transport tank by mounting the same on chassis amount to supply of 'tank' classifiable under Heading 7311 or supply of 'motor vehicle' classifiable under Heading 8704 in the GST regime?

F Facts

The applicant manufactures transport tanks used for gas or liquids and supplies them by mounting them onto chassis provided by customers. The mounting process involves bolting the tank to the chassis, which allows for easy removal. The applicant sought a ruling on whether this activity constitutes the supply of a tank under HSN 7311 or a motor vehicle under HSN 8704.

H Ruling

Transport tank mounted on chassis Heading 7311

Classified as a container for compressed or liquefied gas

The authority ruled that the transport tank mounted on a customer's chassis is classifiable under Heading 7311. It determined that the tank retains its identity as a container and does not become a motor vehicle.

R Reasoning

The authority noted that the GST regime does not contain a provision analogous to the erstwhile Central Excise Chapter Note 5 of Chapter 87, which previously deemed the mounting of a body on a chassis as the manufacture of a motor vehicle. Consequently, the product must be classified based on its own characteristics rather than the mounting process. Since the tank is easily demountable and functions primarily as a storage container, it falls under Heading 7311. The ruling relied on the General Rules for the Interpretation of the First Schedule to the Customs Tariff Act, 1975.

P Provisions Relied On

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

Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017

Customs Tariff Act, 1975

General Rules for the Interpretation of the First Schedule to the Customs Tariff Act, 1975



For the Practitioner

This ruling is highly beneficial for manufacturers of **demountable equipment** who previously faced classification as motor vehicles under the excise regime. It confirms that in the absence of specific deeming provisions in the GST law, the **essential character** of the goods prevails over the method of attachment to a vehicle. Practitioners should note that this decision hinges on the ease of demounting and the independent utility of the tank.

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 -> guj_04-2019_dtd.28.02.19-inox_india_20-2017.pdf

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