M/s Laxmi Agrotech Steel, H-85, Road No. 5A, RIICO Bindayaka, Jaipur, Rajasthan 302012

Authority for Advance Ruling — Rajasthan

Advance Ruling No. RAJ/AAR/2019-20/03, dated 16.04.2019 (Rajasthan A… Dated **16.04.2019**

Q Questions Before the Authority

- Whether parts of a sprinkler system, namely Latch Clamp, C-Clamp, Foot Batten, Riser Pipe, Aluminum Rivet and Mini Sprinkler Rod, which are exclusively meant for use in sprinklers and drip irrigation systems but are sold in isolation as parts and not as a complete system, fall under heading 8424.
- What tax rate applies to such components when sold separately and not as part of a sprinkler or drip irrigation system.

F Facts

The applicant manufactures and trades metal parts of sprinkler irrigation systems, including C-clamps, latch clamps, foot battens, riser pipes, aluminium rivets and mini sprinkler rods. The parts are made of iron sheet, GI pipe, aluminium wire and iron rod, and the applicant says they can be used only in sprinkler or drip equipment. They are sold to sprinkler manufacturers, sprinkler parts sellers, traders and consumers for use in their own sprinkler systems.

H Ruling

Standalone metal parts (Latch Clamp, C-Clamp, Foot Batten, Riser Pipe, Aluminium Rivet, Mini Sprinkler Rod) sold separately	****Not covered under Entry No. 195B** of Schedule II of Notification 01/2017 (12% rate not available)**	The order does not state the HSN heading or the applicable GST rate for these parts when sold separately. The jurisdictional officer's view (heading 84249000, taxable at 12%) is recorded in the order but is not adopted in the ruling.

The authority held that the metal parts manufactured and supplied by the applicant are **not covered under Entry No. 195B** of Schedule II of Notification No. 01/2017 dated 28.06.2017, so the 12% concessional rate under that entry does not apply to them. It reasoned that the 12% rate covers the complete sprinkler or drip irrigation system including laterals, and that individual metal parts supplied separately fall outside it. The order does not state an HSN code or a substitute rate for standalone parts.

R Reasoning

The authority read Entry 195B, which covers sprinklers and drip irrigation systems including laterals under heading 8424, together with Circular No. 81/55/2018-GST dated 31.12.2018. Paragraph 4 of that circular says a sprinkler system consisting of nozzles, laterals and other components attracts 12%. The authority confined this to the complete system and held in its findings that individual metal parts supplied separately are not covered by the entry. It therefore ruled that the applicant's parts fall outside Entry 195B, although the order does not expressly

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decide their correct heading or rate.

P Provisions Relied On

Section 97(2)(a) of the CGST/SGST Act, 2017 (classification of goods or services)

Section 100 of the CGST/SGST Act, 2017 (appeal to the Appellate Authority within 30 days, as noted in the order)

Notification No. 01/2017 dated 28.06.2017, Schedule II, Entry No. 195B (inserted vide Notification No. 06/2018 dated 25.01.2…

Circular No. 81/55/2018-GST dated 31.12.2018, paragraph 4

! For the Practitioner

A practitioner dealing with sprinkler or drip irrigation spare parts can cite this ruling for the position that the 12% concession under Entry 195B reaches only the complete system including laterals, not standalone metal components sold separately. It does not decide the correct heading or rate for standalone parts, and the jurisdictional officer's suggestion of heading 84249000 at 12% is not adopted, so that question remains open. The ruling is binding only on the applicant, and the reader should check the full order before relying on it for a different product mix.

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 -> raj.aar-2019-20_03-laxmi_agrotech_steel.pdf

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

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

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

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

Ahmedabad
Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp…

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