

M/s. Lion Seat Cushions Private Limited

Authority for Advance Ruling — Tamil Nadu

Advance Ruling No. 105/AAR/2023 Dated: 05.09.2023

Q Questions Before the Authority

- Whether the GST rate of 28% collected and paid by the Applicant for Bike and Scooter seat cover is correct.

F Facts

The applicant manufactures seat covers for two-wheelers by cutting foam and stitching rexine sheets. They sought an advance ruling to determine the correct HSN classification and tax rate for these products, noting that competitors were using different HSN codes and lower tax rates. The applicant previously paid 28% GST but requested clarification to remain competitive in the market.

H Ruling

Classification and tax rate for two-wheeler seat covers

Classified under CTH 87149990, taxable at 14% CGST + 14% SGST

As per entry no. 174 of Schedule IV of Notification No. 1/2017- CT(Rate), dated 28.06.2017, as amended

The Authority ruled that the seat covers are classified under CTH 87149990. Consequently, they are subject to a total GST rate of 28%, consisting of 14% CGST and 14% SGST.

R Reasoning

The Authority determined that the seat covers are accessories to two-wheelers and do not fall under CTH 8708 (parts of motor vehicles 8701-8705) or CTH 9401 (seats). Instead, they fall under CTH 8714, which covers parts and accessories of vehicles of headings 8711 to 8713. Specifically, they are classified under CTH 87149990. The ruling relies on **Notification No. 1/2017- CT(Rate)**, which mandates a 28% tax rate for items under heading 8714.

P Provisions Relied On

Section 98(4) of the CGST Act, 2017

Section 98(4) of the TNGST Act, 2017

Section 103(1) of the Act

Section 103(2) of the Act

Section 104 of the Act

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

Notification No. 24/2018- CT(Rate) dated 31.12.2018



For the Practitioner

This ruling clarifies that two-wheeler seat covers are **taxable at 28%** under HSN 87149990. It settles the classification dispute for manufacturers who were previously uncertain between HSN 8708, 9401, and 8714. Practitioners should note that this confirms the higher tax bracket for such accessories, rejecting the lower rates adopted by some competitors.

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 -> [105_lion_seat_cusion.pdf](#)

Prepared 13-10-2026.

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