

M/s. Aqua Machineries Pvt. Ltd.

Authority for Advance Ruling — Gujarat

GUJ/GAAR/R/2017-18/4

Dated **17.01.2018**

Q Questions Before the Authority

- Whether the description Power driven pumps primarily designed for handling water, namely centrifugal pumps (horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps is applicable to the applicant.
- Whether the applicant is eligible for GST rate of 12% on supply of goods in question.

F Facts

The applicant manufactures and supplies power-driven pumps primarily designed for handling water, including clear, raw, storm, waste, or sewerage water. They sought a ruling on whether these pumps fall under the entry for water-handling pumps, which would attract a 12% GST rate. The applicant argued that their pumps are not designed for chemicals, fuel, or gas, which would otherwise attract a 28% rate.

H Ruling

Pumps for sewage or waste

Not covered

Not eligible for 12% GST rate under Sl. No. 192 of Schedule II

The authority ruled that pumps specifically designed for sewage or waste are not covered by the entry for water-handling pumps. Consequently, the applicant is not eligible for the 12% GST rate for these specific products. The ruling distinguishes between water and sewage based on common parlance and statutory interpretation.

R Reasoning

The authority relied on the principle that terms not defined in a statute must be construed in their popular or common parlance sense. By comparing the entry in question with Sl. No. 238 of Schedule III, which explicitly lists 'sewages' and 'water' separately, the authority concluded that the term 'water' does not include 'sewage' or 'waste'. Therefore, the applicant's pumps for sewage or waste do not fall under the **specific description** of water-handling pumps in Notification No. 1/2017-Central Tax (Rate).

P Provisions Relied On

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

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

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



For the Practitioner

This ruling clarifies that the **tax benefit** for water-handling pumps does not extend to pumps designed for sewage or waste. Practitioners should note that the authority uses a strict interpretation of terminology, relying on the presence of separate entries in the notification to exclude sewage from the definition of water. It does not decide the classification of pumps for other industrial fluids, only that sewage-specific pumps are excluded from the 12% category.

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-2017-18-4 dt 17-01-18 aqua.pdf

Prepared 13-10-2026.

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