

M/s Arti Pitaliya

Authority for Advance Ruling — Rajasthan

RAJ/AAR/2025-26/21

Dated **26.02.2026**

Q Questions Before the Authority

- Whether parts of sprinkler system or drip irrigation system sold by us like the rubber rings etc. exclusively meant for use in Sprinklers and Drip irrigation system but sold in isolation as parts and not as a complete system classified under the heading 8424 the tax rate applicable on such components/parts when sold separately and not as a part of the sprinkler/ drip as 'Sprinklers; drip irrigation system including laterals; mechanical sprayers'. Rubber Rings is classified under HSN 8424 and applicable tax rate is 5%. Details as per the notification No.. 1/2017-Central Tax (Rate), dated 28-6-2017. The entry No. 195B was inserted vide notification No. 6/2018-Central Tax (Rate), dated 25th January, 2018. It is pertinent to note that these items are designed and shaped that these can be used only in sprinkler/drip irrigation equipment and have no other use. What shall be GST rate on such products system falling under HSN 8424 attracting CGST a 2.5% sad SGST a 2.5% or Not?

F Facts

The applicant manufactures rubber rings specifically designed for use as sealing or connecting parts in sprinkler and drip irrigation systems. These items are sold both as part of a complete system and as individual spare parts for replacement. The applicant contends that these parts should be classified under HSN 8424 as components of sprinkler/drip irrigation systems.

H Ruling

GST rate on rubber rings for sprinkler/drip irrigation systems

Yes, if made of hard rubber and used solely for irrigation; no, if made of other than hard rubber or used for general purposes.

The ruling distinguishes between hard rubber and other rubber materials.

The Authority ruled that the classification depends on the material composition of the rubber rings. If the rings are made of hard rubber and used solely for irrigation purposes, they may qualify for the concessional rate. However, if they are made of other than hard rubber or used for general purposes, they do not attract the concessional duty.

R Reasoning

The Authority examined the manufacturing process but noted the record did not conclusively establish whether the rubber was 'hard rubber' or 'other than hard rubber'. It relied on Section XVI Note 1(a) and Chapter 84 notes regarding parts suitable for use solely or principally with a particular machine. It also referenced Circular No. 155/11/2021-GST, which clarifies that parts of general use are excluded from heading 8424. Consequently, the

classification hinges on whether the goods are articles of hard rubber or general rubber articles.

P Provisions Relied On

Section 97(2) of the CGST/SGST Act, 2017

Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017

Notification No. 06/2018-Central Tax (Rate) dated 25.01.2018

Circular No. 155/11/2021-GST dated 17.06.2021

Section XVI Note 1(a) and 2(b) of the HSN

Chapter 84 of the Customs Tariff Act, 1975

! For the Practitioner

This ruling highlights the **critical importance of material composition** (hard rubber vs. other) when classifying rubber parts for irrigation systems. It confirms that while parts used solely for irrigation may fall under HSN 8424, the **exclusion of general-use articles** remains a significant hurdle. Practitioners should ensure technical specifications clearly define the material properties to support classification claims.

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 -> [aar_order_arti.pdf](#)

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