

M/s BAS-J Industries

Authority for Advance Ruling — Tamil Nadu

Advance Ruling No.53/ARA/2026

Dated **18.08.2026**

Q Questions Before the Authority

- The product classifiable under HSN 84368090 ("Other Agricultural Machinery") as per the First Schedule to the Customs Tariff Act, 1975 (made applicable to GST classification under Section 9 of the CGST Act read with Section 5 of the IGST Act), is covered under Entry No. 434 of Schedule-I of Notification No. 9/2025-Central Tax (Rate) dated 17.09.2025, and accordingly attracts GST at the rate of 5% (2.5% CGST + 2.5% SGST).
- That the Spare parts, components, and accessories used in, or supplied for growing of prawns which are essential for, or form part of, the prawn farming aerator machinery falling under HSN 84368090 ("Other Agricultural Machinery") - are also eligible to be taxed at the same rate of 5% (2.5% CGST + 2.5% SGST) in terms of the principle that parts of goods are classified and taxed in accordance with the classification of the main equipment, unless specifically excluded, thereby falling under Entry No. 434 of Schedule-I of Notification No. 9/2025-Central Tax(Rate) dated 17.09.2025.

F Facts

The applicant is a manufacturer and supplier of aerator gear boxes and their spare parts (such as bevel pinions, bevel gears, helical gears, worm shafts, and worm wheels) used exclusively in aquaculture aerators for prawn farming. They sought clarity on whether their gear boxes and individually supplied spares could be classified under HSN 84368090 as agricultural machinery to claim the concessional GST rate of 5% under Entry No. 434 of Schedule-I of Notification No. 9/2025-Central Tax (Rate). Currently, the applicant had been adopting HSN 8483 attracting 18% GST.

H Ruling

Classification and GST rate for aerator gear boxes	Attracts 18% GST under HSN 84834000	Does not merit classification under HSN 8436 for 5% GST rate
Classification and GST rate for spare parts of gear boxes supplied separately	Attracts 18% GST under HSN 84839000	Does not merit classification under HSN 8436 for 5% GST rate

The Authority held that aerator gear boxes do not qualify for classification under HSN 8436 and are subject to **18% GST under HSN 84834000** . Furthermore, spare parts of gear boxes supplied separately are classifiable under **HSN 84839000 attracting 18% GST** .

R Reasoning

In accordance with the General Interpretative Rules, when a specific entry describes the goods, it overrides a general entry. Gear boxes are specifically covered under subheading 84834000 ("Gears and gearing... gear

boxes and other speed changers") and attract 18% GST under Sl. No. 468 of Schedule-II. The applicant supplies mechanical transmission devices rather than complete agricultural or aquaculture aerator machinery falling under HSN 8436. When transmission elements like pinions, shafts, and gear wheels are supplied separately as spare parts, they are correctly classifiable under HSN 84839000 as parts of heading 8483, also attracting 18% GST.

P Provisions Relied On

Section 9 of CGST Act, 2017

Section 5 of IGST Act, 2017

Section 97 of CGST Act, 2017

Notification No. 9/2025-Central Tax (Rate) dated 17.09.2025 (Schedule-I Sl. No. 434, Schedule-II Sl. No. 468)

HSN 8436

HSN 84834000

HSN 84839000

! For the Practitioner

This ruling establishes that general mechanical transmission components such as gear boxes and individual gears cannot be reclassified under end-use agricultural equipment headings (HSN 8436) merely because they are custom-designed for aquaculture machinery. Tax practitioners should advise clients supplying parts or sub-assemblies that specific tariff headings (e.g., HSN 8483) take precedence over general machinery headings, preserving the 18% tax rate.

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 -> [bas-j industries aar_order.pdf](#)

Prepared 16-10-2026.

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