M/s. Bitcomm Technologies Private Limited, Plot No 115, Udyog Kendra Extension-1, Ecotech-III, Greater Noida, Gautam Buddha Nagar (GSTIN 09AAECB6906H1ZM)

Authority for Advance Ruling — Uttar Pradesh

Order No. 13, dated 13.09.2018, Authority for Advance Ruling, Uttar Prad… Dated **13.09.2018**

Q Questions Before the Authority

- What is the correct HSN classification of LED based luminaire for passenger coaches of Indian Railways which exclusively works on electric supply of 110/127 Volts?
- What is the rate at which such LED lights shall attract GST under Notification No. 1/2017-Central Tax (Rate) dated 28.6.2017?

F Facts

The applicant intends to manufacture and supply 'LED based luminaire' for passenger coaches of Indian Railways. It states the lights are built to RDSO specifications, will work only on a 110/127 V supply, will be sold only to Indian Railways, and cannot be used in domestic or industrial settings. On that basis it contended that the goods are parts of railway rolling stock under heading 8607 and attract 2.5% GST.

H Ruling

HSN classification of LED based luminaire for passenger coaches of Indian Railways working on 110/127 V	****Chapter 9405****	The applicant had sought heading 8607. The Authority held that Chapter 86 Note 2 does not bring these lamps within 'parts' of railway rolling stock.
GST rate on such LED lights under Notification No. 1/2017-CT(Rate) dated 28.6.2017	**6% CGST and 6% SGST**	Based on Schedule II of Notification 1/2017-CT(Rate) (as amended) and Schedule II of UP Notification No. KANI-2-836/XI-9(47)/17-U.P.ACT-1-2017-Order-(06)-2017 dated 30.06.2017 (as amended). The order refers to Sr. No. 226 of Schedule II. The applicant's 2.5% claim under Sl. No. 241 of Schedule I was not accepted.

The Authority held that the luminaire is classifiable under Chapter 9405 and not under heading 8607, so the applicant's contention was not correct. It rejected the case law cited by the applicant as not relevant. Under the Schedule II rates in the Central and UP notifications, the goods attract **6% CGST and 6% SGST** .

R Reasoning

The Authority rejected the applicant's reliance on Note 2(e) to Chapter 86 ('coachwork') and on heading 8607. It relied on Note 2(f) and 2(k) to Section XVII, which exclude electrical machinery (Chapter 85) and lamps or lighting fittings of heading 9405 from the expression 'parts' for vehicles and transport equipment. It therefore concluded

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that the LED luminaire falls under Chapter 9405. It also relied on the Supreme Court decision in Intel Design Systems (India) Pvt. Ltd. [2008 (223) ELT 135 (SC)], which applied the same exclusion to goods used solely with armoured vehicles. The rate was then fixed from the Schedule II entries of the Central and UP notifications.

P Provisions Relied On

- Section 98 of the CGST Act, 2017 (advance ruling)
- Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017, Schedule I Sl. No. 241 (cited by applicant)
- Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017, Schedule II Sr. No. 226
- UP Notification No. KANI-2-836/XI-9(47)/17-U.P.ACT-1-2017-Order-(06)-2017 dated 30.06.2017, Schedule I and Schedule II…
- Chapter 86 Note 2(e) (cited by applicant)
- Section XVII Note 2(f) and 2(k), GST Tariff / Customs Tariff Act, 1975
- Heading 8607 (cited by applicant) and heading 9405 (held applicable)
- Intel Design Systems (India) Pvt. Ltd. [2008 (223) ELT 135 (SC)]

! For the Practitioner

A practitioner dealing with railway coach lighting can use this order as an authority that such luminaires are treated as Chapter 9405 goods and not as parts of rolling stock under 8607, with a 6% combined rate under the UP and Central Schedule II. It is useful where a supplier is considering the 2.5% parts rate, since the order rejects that route. The order does not settle the classification of other railway electrical items, and it is a 2018 ruling binding only on the applicant under Section 103, so the current rate schedules should be checked.

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 -> up_aar_13_13.09.2018_btpl.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