

M/s. Docsun Power Pvt. Ltd.

Authority for Advance Ruling — Gujarat

ADVANCE RULING NO. GUJ/GAAR/R/2018/6

Dated **20.03.2018**

Q Questions Before the Authority

- classification of any goods or services or both
- determination of time and value of supply of goods or services or both
- determination of the liability to pay tax on any goods or services or both
- whether applicant is required to be registered under the act

F Facts

The applicant is engaged in the manufacturing, assembling, and installation of various earthing products, including earthing pipes, earthing rods, lightning arresters, and backfill compounds. They sought an advance ruling to determine the correct classification of these manufactured goods and the services provided for their installation. The applicant processes raw materials like iron rods and pipes through machining, welding, and electroplating to create these specialized electrical components.

H Ruling

Lightning Arrester	Tariff Heading 8535	None
Earthing Pipe	Tariff Heading 8538	None
Solid Rod Earthing	Tariff Heading 7215	None
Back Fill Compound	Tariff Heading 3824	None
Installation of Earthing System	Service Accounting Code 9954	None

The Authority ruled on the specific classification of the applicant's manufactured goods and installation services. It determined that the products fall under distinct tariff headings based on their specific functions and manufacturing processes, while the installation service is classified under a specific Service Accounting Code.

R Reasoning

The Authority relied on the **functional characteristics** of the products and their manufacturing processes to determine classification. Lightning arresters were classified under 8535 as electrical apparatus for protecting circuits, while earthing pipes were classified under 8538 as parts suitable for use with such apparatus. The backfill compound was classified under 3824 as a chemical preparation because it is a mixture of various products, excluding it from classification as a simple clay under 2508. Installation services were categorized under SAC 9954 based on the nature of electrical installation work.

P Provisions Relied On

Section 97(2) of CGST / GGST Act, 2017	Tariff Heading 8535
Tariff Heading 8538	Tariff Heading 7215
Tariff Heading 3824	Tariff Heading 2508
Tariff Heading 2805	Service Accounting Code 9954

! For the Practitioner

This ruling provides clarity for manufacturers of earthing and lightning protection equipment regarding the **correct HSN classification** for their product range. It highlights the importance of distinguishing between raw materials and finished apparatus, particularly when products are specifically processed for use in electrical systems. Practitioners should note that the classification of 'Solid Rod Earthing' was determined by its nature as a rod rather than its end-use, as no evidence was provided to link it solely to a lightning arrester system.

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-2018-6 dt 20-03-18 docsun.pdf

Prepared 15-10-2026.

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