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Authority for Advance Ruling — Uttar Pradesh

Order No. 31, dated 03.06.2019 (order number and date are handwritten… Dated **03.06.2019**

Q Questions Before the Authority

- Whether the applicant is correct in classifying its Filter Elements and Air Filter Assembly, supplied as parts for Diesel Electric Locomotives for Indian Railways, under Tariff Heading 8607 under the GST regime.
- What rate of tax is applicable under the GST Tariff/Act on these items.

F Facts

The applicant is an RDSO-approved manufacturer of railway locomotive parts, made to Railway proprietary designs and specifications under an approved Quality Assurance Plan. It supplies Low Mean Pore Size Primary and Secondary Filter Elements (DLW part numbers for ALCO locomotives) and an Air Filter Assembly for the Main Reservoir of the air brake system (part 11664253 for WDG-3A and WDM-3D locomotives) to Diesel Locomotive Works, Varanasi, under HSN 8607. Before GST, the same goods were cleared under the same heading.

H Ruling

Classification of Filter Elements and Air Filter Assembly (parts for diesel electric locomotives)	**Yes. Heading 8607 is correct.**	Items are manufactured to RDSO specifications and designs and are principally used in railway locomotives, per the approved Quality Assurance Plans.
Applicable GST rate for these items	**5% (2.5% SGST + 2.5% CGST)**	Rate follows from heading 8607 under Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017.

The authority ruled that the Filter Elements and Air Filter Assembly are correctly classified under Tariff Heading 8607 as parts of railway locomotives. It held that the applicable GST rate is **5% (2.5% SGST and 2.5% CGST)** , as prescribed for heading 8607 under Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017.

R Reasoning

The authority read the explanations (iii) and (iv) to Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017, which import the First Schedule to the Customs Tariff Act, 1975 and its interpretative rules for the purposes of the notification. Heading 8607 covers parts of railway or tramway locomotives or rolling stock. Note 3 to Section XVII of the Customs Tariff Act, 1975 limits references to parts in Chapters 86 to 88 to parts suitable for use solely or principally with the articles of those chapters. The authority found that the Railways had approved the Quality

Assurance Plans and that the goods were principally used in railway locomotives. It also noted that the applicant had classified the goods under heading 8607 in its pre-GST ER-1 return.

P Provisions Relied On

Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017, explanations (iii) and (iv)

First Schedule to the Customs Tariff Act, 1975, Heading 8607

Note 3 to Section XVII of the Customs Tariff Act, 1975

Central Goods and Services Tax Act, 2017 (referred to in the rate ruling)

! For the Practitioner

A practitioner advising RDSO-approved railway component manufacturers can use this ruling to support heading 8607 and the 5% rate for filter elements and air filter assemblies made to Railway specifications and used principally in locomotives. The order relies on the Railway approval of the Quality Assurance Plans and on principal use, so the same reasoning may not extend to parts used with other equipment. The ruling does not address other railway components, input tax credit, or the position of other suppliers, and as an advance ruling it is confined to the applicant and the facts stated. The full order should be read for the reasoning on Note 3 and the pre-GST ER-1 point.

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_31_03.06.2019_gsp.pdf

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