

M/s. GALCONS INDIA

Authority for Advance Ruling — Tamil Nadu

Advance Ruling No. 43/ARA/2025

Dated 27.10.2025

Q Questions Before the Authority

- Whether the activities carried out by the applicant qualifies for job work in view of section 2(68) of the CGST Act, 2017?
- If YES, whether GST rate of 12% or 18% would be applicable in view of Sr. No.26 (id) and (iv) of the Notification No. 11/2017 CT- Rate dated 28th June 2017 as amended vide Notification No. 20/2019 CT-Rate dated 30th September 2019?
- If No, what would be classification of services and rate of tax thereof?

F Facts

The applicant is engaged in providing Hot Dip Galvanising services on goods owned by their customers. They receive steel structures from contractors, perform chemical treatments and galvanising, and return the processed goods to the customers. The applicant sought a ruling on whether these activities constitute job work and the applicable GST rate.

H Ruling

Qualification as job work	Yes, qualifies as job work	Under Section 2(68) of the CGST Act, 2017
Applicable GST rate	12% (up to 21.09.2025) and 18% (from 22.09.2025)	Per S.No.26 of Notification No.11/2017-CT (Rate) as amended
Classification if not job work	Not answerable	As the answer to the first question was affirmative

The Authority ruled that the applicant's galvanising services qualify as job work under Section 2(68) of the CGST Act. It determined that such services attract a 12% GST rate for registered persons, though this rate was subsequently increased to 18% effective from 22.09.2025 per a recent notification.

R Reasoning

The Authority relied on the definition of job work under Section 2(68) of the CGST Act, 2017, noting that the applicant processes goods belonging to another registered person. It examined Notification No. 11/2017-CT (Rate) and its subsequent amendments, specifically the entry at S.No.26, to determine the applicable tax rates. The Authority also considered the impact of Notification No. 15/2025-Central Tax (Rate) dated 17.09.2025, which increased the GST rate for such job work services to 18% effective from 22.09.2025.

P Provisions Relied On

Section 2(68) of the CGST Act, 2017

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

Notification No. 11/2017-CT (Rate) dated 28.06.2017

Notification No. 20/2019-CT (Rate) dated 30.09.2019

Notification No. 15/2025-Central Tax (Rate) dated 17.09.2025

! For the Practitioner

This ruling confirms that Hot Dip Galvanising services performed on customer-owned goods constitute **job work** under GST law. Practitioners should note the **rate hike to 18%** effective from 22.09.2025 for such services. It clarifies the tax treatment for registered principals but does not address services provided to unregistered persons.

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 -> [galcons aar order.pdf](#)

Prepared 15-10-2026.

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