M/s Jamna Auto Industries Ltd., E-46, Jai Spring Road, Industrial Area, Yamuna Nagar, Haryana (GSTIN 06AAACJ3929N1ZA)

Authority for Advance Ruling — Haryana

ADVANCE RULING NO.HAR/HAAR/R/2018-19/48 (In Application No.: 48/2… Dated **29.03.2019**

Q Questions Before the Authority

- What is the appropriate classification and applicable rate of the Products, namely U-Bolt, Screws Bolts and Nuts, Spring Pins and Bushes, manufactured and supplied by the Applicant?

F Facts

The applicant is a Haryana registered taxpayer that manufactures and supplies nuts, bolts, springs and bushes. The question concerns four products: U-bolt, Centre Bolt, Spring Pin and Bush. The application was made under clause (a) of Section 97(2) of the CGST/HGST Act, 2017, which covers classification of goods or services.

H Ruling

U-Bolt and Centre Bolt	**Tariff Heading 7318 15 00, taxable at 18%**	The HSN explanatory notes to heading 7318 expressly include U-bolts, and the Centre Bolt is threaded and made to engage a nut. Both are of steel and are not excluded by the Section XVII notes.
Spring Pin	**Tariff Heading 7320 90 20, taxable at 18%**	Spring pins are specifically named in tariff item 73209020, and their spring action places them under the 'Other' sub-heading of heading 7320.
Bush	**Tariff Heading 87089900, taxable at 28%**	The applicant's claim for heading 8483 as a plain shaft bearing was not accepted. The authority relied on the heading 8708 explanatory note, which includes plain shaft bearings among parts and accessories of motor vehicles.

The authority ruled that **U-Bolt and Centre Bolt fall under Tariff Heading 7318 15 00 at 18%** . It ruled that **Spring Pin falls under Tariff Heading 7320 90 20 at 18%** . It ruled that **Bush is covered under Tariff Heading 87089900 at 28%** , rejecting the applicant's plea for classification as a plain shaft bearing under heading 8483.

R Reasoning

The authority applied the General Rules of Interpretation, under which classification follows the headings and the relevant Section and Chapter notes. It relied on Section XV Note 2, which defines parts of general use to include articles of heading 7318, and on Section XVII Note 2, which excludes such parts and certain machinery articles from the expression parts. It drew on the HSN explanatory notes to heading 7318, which include U-bolts, to classify the U-bolt and Centre Bolt there. For the bush, it relied on the HSN explanatory note and the WCO

Prepared as a reading aid. Where this summary and the original order differ, the order governs.

explanatory notes to heading 8708 (para F), which list plain shaft bearings as parts and accessories of motor vehicles, and it held that the bush falls under heading 8708 rather than 8483. The order gives limited reasoning on the bush beyond these notes, so the full order should be checked on this point.

P Provisions Relied On

- Customs Tariff Act, 1975: Section XV Note 2 (parts of general use)
- Customs Tariff Act, 1975: Section XVII Note 2(b) and 2(e)
- General Rules of Interpretation, Rule 1
- Tariff headings 7318, 7320 (including 73209020), 8483, 8708 and 87089900
- HSN explanatory notes to CTH 7318 and CTH 8708
- WCO explanatory notes, Section XVII, 8708-1, para (F)
- Section 97(2)(a), CGST/HGST Act, 2017 (as shown in the application particulars)

! For the Practitioner

This ruling is useful for Haryana fastener and bush manufacturers because it settles that U-bolts and threaded Centre Bolts are steel fasteners under heading 7318 at 18%, and that spring pins are classified under 7320 at 18%. It also shows that a bush claimed as a plain bearing under 8483 may be pulled into heading 8708 at 28% through the motor vehicle parts notes. The order does not decide the classification of other fasteners or bushes of different design or end use, and its effect is confined to the applicant and the products as described.

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_->_har_aar_48_2018-19_29.03.2019_jail.pdf

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