M/s Machine Tools Corporation, 224-B, Industrial Estate, Link Road, Ludhiana, Punjab (GSTIN 03AAJFM6154G1ZE)

Authority for Advance Ruling — Punjab

ORDER NO. AAR/GST/PB/006 dated 02/08/2019 (communicated under let… Dated **02.08.2019**

Q Questions Before the Authority

- What shall be the HSN/Tariff classification and GST rate applicable on supply of bicycle frame lock to be fixed on bicycle? Whether under Chapter Heading/Sub Heading 8301 @18% or Chapter Heading/Sub Heading 8714 @12%?

F Facts

The applicant, a Ludhiana firm, applied for advance ruling on the HSN classification and GST rate for a bicycle frame lock fixed on bicycles, choosing between heading 8301 at 18% and heading 8714 at 12%. By letter dated 31.10.2018, its partner Sh. Mannu Saggar stated that the applicant did not wish to pursue the application and asked that it be treated as withdrawn. The application was therefore not decided on its merits.

H Ruling

The Authority disposed of the application as withdrawn under Section 98(2) of the CGST Act, 2017 and Section 98(2) of the Punjab GST Act, 2017. It gave no classification or rate ruling on the bicycle frame lock. The order records no finding of fact or law on the substantive question.

R Reasoning

The applicant withdrew its application by letter, so the Authority closed the proceeding under the withdrawal provision common to both enactments, Section 98(2). The order does not analyse the classification of the frame lock under Chapter 83 or Chapter 87 and does not discuss the applicable rates. The disposal rests entirely on the applicant's request to withdraw.

P Provisions Relied On

Section 98(2) of the CGST Act, 2017

Section 98(2) of the Punjab GST Act, 2017

Section 99 and Section 100 of the CGST Act, 2017 and the PGST Act, 2017 (appeal reference in the order's note only)

! For the Practitioner

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

This order is useful only to confirm that the Punjab Authority for Advance Ruling closed the application as withdrawn, so it is not authority on the classification of bicycle frame locks. A practitioner advising on whether a bicycle lock falls under heading 8301 at 18% or heading 8714 at 12% will need other rulings or the tariff and rate notifications themselves. The order also does not show whether the withdrawal was accepted before or after the hearing stage, so the full file should be checked if the procedural history matters.

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 -> pb_aar_06_2019_machine_tools_02.08.2019.pdf

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