

M/s. Mitora Machinex Pvt. Ltd.

Authority for Advance Ruling — Gujarat

GUJ/GAAR/RULING/2018/1

Dated **05.02.2018**

Q Questions Before the Authority

- Whether the aforesaid goods fall under Chapter Heading 8438 of GST Tariff?
- Whether the applicant is liable to pay GST at the rate of 18% on supply of goods in question?

F Facts

The applicant manufactures and supplies various specifications of Ice Cream Making Machines, including automatic and soft ice cream variants. They sought an advance ruling to classify these machines under Chapter Heading 8438, arguing they are machinery for the industrial preparation of food. The applicant contended that the machines should attract an 18% GST rate rather than the 28% rate applicable to refrigeration equipment.

H Ruling

Classification	Tariff Heading 8418	Specifically excludes Heading 8438
GST Rate	Rate applicable to 8418	Rejects the 18% rate claimed by the applicant

The Authority ruled that the Ice Cream Making Machines are classifiable under Tariff Heading 8418 and not under Tariff Heading 8438. Consequently, the GST rate applicable to Tariff Heading 8418 applies to the product. The applicant's reliance on previous tribunal decisions regarding other machinery was rejected as inapplicable to the specific facts of this case.

R Reasoning

The Authority relied on the First Schedule to the Customs Tariff Act, 1975, which explicitly lists industrial ice cream freezers under Tariff Item 8418 69 50. It noted that HSN Explanatory Notes for Heading 8418 specifically include ice-cream makers. The Authority concluded that since the goods are specifically covered under Heading 8418, they cannot be classified under the residuary Heading 8438. Furthermore, the applicant's own past invoices showed classification under 8418 during the erstwhile Central Excise regime.

P Provisions Relied On

Section 97(2) of CGST/GGST Act, 2017

Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017

First Schedule to the Customs Tariff Act, 1975

Tariff Heading 8418

Tariff Heading 8438



For the Practitioner

This ruling confirms that **Ice Cream Making Machines** are classified under **Tariff Heading 8418** rather than the food processing machinery heading 8438. It serves as a reminder that specific entries in the Customs Tariff take precedence over general descriptions. Practitioners should note that this decision effectively subjects such machines to the higher tax rate associated with refrigeration equipment.

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-2018-1 dt 05-02-18 mitora.pdf](#)

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