M/s Prag Polymers, B-1 & A-40/41, Talkatora Industrial Estate, Lucknow-226011 (GSTN 09AAVFP5915G1ZO). The listing spells it 'Parag Polymers'.

Authority for Advance Ruling — Uttar Pradesh

Order No. 56, dated 14.02.2020 (order number is handwritten on the cop… Dated **14.02.2020**

Q Questions Before the Authority

- What is the classification of coach work such as the Roof Mounted AC Package Unit for passenger coaches?

F Facts

The applicant is a partnership firm that manufactures locomotive and coach (rolling stock) parts to railway drawings and RDSO-approved specifications. It is licensed by Indian Railways to manufacture and supply the Roof Mounted AC Package Unit for fitment on LHB passenger coaches, built strictly to Railway specifications and drawings. The applicant contends the unit falls under heading 8607 as coach work, not under a general heading.

H Ruling

Classification of Roof Mounted AC Package Unit for passenger coaches (manufactured to Railway design and supplied only to Indian Railways)	****Chapter 86.07 of the GST Tariff**. Paragraph 14 of the reasoning places it under tariff heading 86079910, 'Parts of Coach work of railways running stock'.**	The ruling applies only where the unit is manufactured as per the Railways' specific design and layout and supplied to Indian Railways only and nowhere else. The order states no tax rate.

The Authority held that the Roof Mounted AC Package Unit, manufactured to the specific design and layout provided by the Railways and supplied only to Indian Railways, falls under Chapter 86.07 of the GST Tariff. The jurisdictional officer's verification report, which said sub-heading 86079910 was correct for coach parts, was accepted. The Authority reached this result on the strength of the Tribunal decisions it cited.

R Reasoning

The Authority admitted the application under Section 97(2)(a) of the CGST Act as a classification question. It noted that Chapter 86 covers railway rolling stock and parts, and that Chapter Note 2 applies heading 8607 to coachwork and parts of coaches. Relying on Tribunal decisions under the earlier excise regime (Sri Ram Metal Works, Ramsons Udyog, Sunflex Auto Parts, Mechanico Enterprises, Diesel Components Works and Rail Tech), it reasoned that items made to Railway design, designed solely for fitment into coaches and not marketable elsewhere, are integral parts of the coach. It therefore held that the unit is classifiable under heading 8607. The ruling is made subject to Sections 103(2) and 104(1) of the CGST Act.

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

P Provisions Relied On

- Section 97(2)(a) of the CGST Act, 2017 (classification of goods or services as the subject of advance ruling)
- Section 98 of the CGST Act, 2017 (proceedings of the Authority)
- Section 103(2) of the CGST Act, 2017 (binding effect of advance ruling)
- Section 104(1) of the CGST Act, 2017 (advance ruling may be declared void)
- Chapter 86 of the GST Tariff, including Chapter Note 1 (exclusions) and Chapter Note 2 (scope of heading 8607)
- Heading 8607 and sub-heading 86079910 of the GST Tariff
- Tribunal decisions cited by analogy: Sri Ram Metal Works (1998), Ramsons Udyog (2000), Sunflex Auto Parts (2004), Mecha…

! For the Practitioner

The ruling helps manufacturers of railway coach components that are built to Railway or RDSO drawings and supplied only to Indian Railways, since it places such items under heading 8607. It settles classification for the Roof Mounted AC Package Unit on those facts. It does not decide the tax rate, does not cover products that are generic or sold in the open market, and binds only the applicant and the jurisdiction. Any appeal lies to the Uttar Pradesh Appellate Authority within 30 days of service of the order.

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_56_14.02.2020_pp.pdf

Prepared 18-11-2026.

About Patron Accounting LLP

Patron Accounting LLP is a CA and CS-led accounting and compliance firm working with businesses across India since 2019 — bookkeeping, GST, income tax, payroll, company and LLP compliance, audit and the certificates banks and regulators ask for.

Pune (HQ)
RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Mumbai
104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Delhi
3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Gurugram
Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram…

Ahmedabad
Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp…

Talk to us: +91 94594 56700 | sales@patronaccounting.com | patronaccounting.com