

M/s PEE AAR AUTOMOTIVE TECHNOLOGIES PRIVATE LIMITED

Authority for Advance Ruling — Rajasthan

Advance Ruling No. RAJ/AAR/2025-26/13

Dated **14.11.2025**

Q Questions Before the Authority

- Whether the Condenser Fan and Blower manufactured and supplied by the applicant is appropriately classifiable under Heading 8414 of the GST Tariff as industrial fans and blowers, specifically under HSN 8414.59.30, or whether it is classifiable under any other heading?

F Facts

The applicant manufactures condenser fans and blowers designed for use in bus rooftop air-conditioning systems and engine compartments. They argued that these products are standalone mechanical air-moving devices that should be classified under HSN 8414 as industrial fans. The jurisdictional officer contended that these products are specialized parts used in air-conditioning systems and should be classified under HSN 8415.

H Ruling

Classification of Condenser Fan and Blower

Classifiable under Heading 8415 90 as parts of air-conditioning machines

Applicable when supplied as a component of or for use with air-conditioning machines

The Authority ruled that the condenser fans and blowers, when supplied as components for air-conditioning machines, are classifiable as parts of air-conditioning machines under Heading 8415 90. The Authority rejected the applicant's claim for classification under Heading 8414.

R Reasoning

The Authority relied on Note 2(b) to Section XVI of the Customs Tariff, which mandates that parts suitable for use solely or principally with a particular kind of machine are to be classified with that machine. It observed that the applicant's products are specifically designed for and used in bus rooftop air-conditioning systems and HVAC systems. Consequently, the products are considered parts of air-conditioning machines rather than independent industrial fans. The Authority noted that the applicant's own submissions confirmed the end-use of these products in air-conditioning and refrigeration systems.

P Provisions Relied On

Section 97(2)(a) of the CGST Act, 2017

Note 2(b) to Section XVI of the Customs Tariff

Heading 8414

Heading 8415

! For the Practitioner

This ruling clarifies that **specialized components** designed for air-conditioning systems, even if they function as fans or blowers, are classified as **parts of air-conditioning machines** under Heading 8415 rather than as industrial fans under Heading 8414. It serves as a warning that the end-use and specific design of a component will override its general mechanical function for classification purposes. Practitioners should note that this decision relies heavily on the specific application of the goods in HVAC systems.

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 -> [pee_aar_automotive.pdf](#)

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