M/s. PRAKASH CHAND JAIN, 209, M.G. Road, Near Canara Bank, Indore (unregistered; PAN AILPJ3090N)

Authority for Advance Ruling — Madhya Pradesh

Order No. 07/2019 dated 08/05/2019 (Case No. 05/2019) Dated **08.05.2019**

Q Questions Before the Authority

- What shall be the GST rate on a solar LED torch?
- What will happen if the torch has a solar panel input socket but is supplied without a solar charging panel?

F Facts

The applicant, not registered under GST, intends to trade in and/or manufacture or assemble a solar LED torch aimed mainly at agricultural and rural users. The torch has an internal circuit that charges its battery either through a solar panel or through an AC adaptor. A solar panel is supplied with some units and omitted in others, which then carry only a solar charging socket.

H Ruling

GST rate for solar LED torch (Q1)	**Chapter Head 8513; GST at 18%**	Rate applies to the rechargeable LED torch light described in the application. The order does not separately address a solar-only torch.
Torch with solar input socket but no solar panel supplied (Q2)	**Not entitled to the 5% concessional rate under Sr. No. 234 of Schedule-I to Notification 01/2017-CT(Rate); not a 'Solar Based Device'**	The ruling covers both cases, with and without the solar panel. The 18% rate in the first row therefore applies to this case too.

The authority held that the product, a rechargeable LED torch light, is classifiable under Chapter Head 8513 and attracts GST at **18%** . It further held that the product is not a 'Solar Based Device' and so is **not entitled** to the 5% concessional rate under Serial No. 234 of Schedule-I to Notification No. 01/2017-CT(Rate). The ruling applies whether or not a solar panel is supplied with the torch.

R Reasoning

The authority accepted that the product is essentially a rechargeable LED torch that is predominantly charged through an AC adaptor, and so falls under 85131010 of the GST Tariff. It treated solar charging as an alternative power source, provided through a socket and a five-metre cable, and not as the product's defining feature. Because the solar panel is not an integral part and the torch works without it, the authority held the product is not a solar based device per se. It rejected the applicant's trade-parlance and ambiguity arguments, distinguishing the

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

case law cited, and noted that the product packaging did not describe the torch as solar powered. The applicant's reliance on the Chapter 84, 85 or 94 coverage under the 1/2017 notification was not expressly resolved in the reasoning.

P Provisions Relied On

- Section 97(2)(a) of the CGST/MPGST Act, 2017 (admissibility of the application)
- Section 98(4) of the CGST/MPGST Act, 2017 (procedure for advance ruling)
- Section 103(2) of the CGST/MPGST Act, 2017 (binding effect of ruling)
- Section 104(1) of the CGST/MPGST Act, 2017 (ruling declared void)
- Serial No. 234 of Schedule-I to Notification No. 01/2017-CT(Rate) dated 28.06.2017 ('Renewable Energy Devices & parts for…
- Corresponding State notification issued under the MPGST Act
- HSN/Tariff heading 8513 and GST Tariff 85131010

! For the Practitioner

A practitioner dealing with rechargeable torches that offer solar charging as a secondary option can cite this ruling to support 18% and to resist a 5% claim under Sr. No. 234. The order turns on the facts of a predominantly AC-charged torch and the non-integral panel, so it is weaker for a torch designed primarily for solar charging. It does not decide the Chapter 84, 85 or 94 argument under the 1/2017 notification, and as an AAR ruling it binds only the applicant. Read the full order before relying on it for a different product design.

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 -> mp aar 07-2019 08.05.2019 prakash chand jain.pdf

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