M/s Shiroki Technico India Private Limited, Phase-II, Plot 192C, Sector-4, HSIIDC, IMT Bawal, Rewari, Haryana

Authority for Advance Ruling — Haryana

Advance Ruling No. HAR/HAAR/R/2019-20/04 (In Application No. 04/2019… Dated **25.07.2019**

Q Questions Before the Authority

- Whether the product 'seat adjuster' merits classification under Chapter 8708 at Serial No. 170 of Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017, or under Chapter 9401 at Serial No. 435A of Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017 as amended by Notification No. 41/2017-Central Tax (Rate) dated 14.11.2017.

F Facts

The applicant manufactures seat devices, window regulators and allied seat components, including the 'seat adjuster', which it sells to seat makers who fit it into seats; the seats are then fitted into motor vehicles. The applicant classified the product under HSN 9401 at the reduced 9% CGST rate after Notification 41/2017, but a third-party audit pointed to a competing entry at Serial No. 170 for parts and accessories of motor vehicles. The applicant then moved to HSN 8708 from 1 April 2019, paying the additional GST under protest, and sought this ruling.

H Ruling

Classification of 'seat adjuster' (Chapter 8708 Serial No. 170 or Chapter 9401 Serial No. 435A)	**Chapter 8708, Serial No. 170 of Schedule IV of Notification No. 1/2017-CT(Rate) as amended by Notification No. 41/2017-CT(Rate)**	The order states the rate as 14% CGST and 14% HGST. The applicant had contended for 9% under HSN 9401, so the rate position should be checked against the full order.

The Authority held that the seat adjuster merits classification under Chapter 8708 at Serial No. **Serial No. 170** of Schedule IV of Notification No. 1/2017-Central Tax (Rate) as amended by Notification No. 41/2017, and not under Chapter 9401. The order states that the product is taxable at **14% CGST and 14% HGST** , as printed in the ruling.

R Reasoning

The Authority followed the Supreme Court decision in Commissioner of Central Excise, Delhi v Insulation Electrical (P) Ltd (27 March 2008), which involved rail assembly front seat adjusters and similar mechanisms. It held that such adjuncts are not essential components or parts of a seat, since the seat is complete without them, so they do not fall under Chapter 9401. Chapter 8708 covers parts and accessories of motor vehicles, and the seat adjuster is fitted in the motor car for the comfort and convenience of occupants, so it is an accessory to the

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

motor vehicle. The Authority also noted that the applicant itself had moved to HSN 8708 from 1 April 2019.

P Provisions Relied On

- Section 97(2)(a) of the CGST/HGST Act, 2017 (classification of goods or services)
- Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017, Schedule IV, Serial No. 170 (Chapter 8708) and Serial No. 435…
- Notification No. 41/2017-Central Tax (Rate) dated 14.11.2017
- Haryana Goods and Services Tax Act, 2017 (parallel State notifications)
- HSN Chapter 8708 (parts and accessories of motor vehicles of headings 8701 to 8705)
- HSN Chapter 9401 (seats and parts thereof)
- Supreme Court judgment in Commissioner of Central Excise, Delhi v Insulation Electrical (P) Ltd (27 March 2008)

! For the Practitioner

This ruling helps practitioners whose clients make seat adjusters or similar seat mechanisms, since it applies a Supreme Court precedent to place such items under Chapter 8708 rather than 9401. It settles the classification question for this applicant and similar products under the GST notifications. It does not resolve the rate question with certainty, because the printed rate of 14% CGST and 14% HGST should be verified against the notifications before reliance. It also does not address the applicant's protest over additional tax paid for the earlier period.

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 -> har_aar_04_2019-20_25.07.2019_stipl.pdf

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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