

M/s. Shree Vishwakarma Engineering Works

Authority for Advance Ruling — Gujarat

GUJ/GAAR/RULING/2018/2

Dated 05.02.2018

Q Questions Before the Authority

- Classification of the product 'Electrically operated Drum with Bell and Zalar'
- Whether the product is eligible for exemption under Sl. No. 143 of Notification No. 2/2017-Central Tax (Rate) dated 28-6-2017

F Facts

The applicant manufactures an 'electrically operated drum with bell and zalar' used in temples for Aarti. They use lathe, drill, and welding machines to prepare the body, followed by manual assembly of components. The instrument operates via an electric motor to create rhythm.

H Ruling

Classification	Heading 9208	Covers musical instruments not falling elsewhere
Exemption Eligibility	Not eligible	Product not listed in Annexure-II of the notification

The authority ruled that the product is classifiable under Heading 9208 of the Customs Tariff Act, 1975. It further held that the product is not eligible for the exemption provided under Sl. No. 143 of Notification No. 2/2017-Central Tax (Rate) as it does not correspond to the items listed in the relevant Annexure.

R Reasoning

The authority determined that the product is **distinctly known in the market** as an electrically operated instrument and functions via mechanical operation of an electric motor. It observed that the exemption under Sl. No. 143 is restricted to specific indigenous handmade musical instruments listed in Annexure-II of Notification No. 2/2017-Central Tax (Rate), as amended. Since the applicant's product does not match the descriptions in that exhaustive list, the benefit is inadmissible. The authority also clarified that the previous VAT exemption is not pari-materia to the current GST notification.

P Provisions Relied On

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

Heading 9208 of the First Schedule to the Customs Tariff Act, 1975

Notification No. 2/2017-Central Tax (Rate) dated 28-6-2017

Notification No. 28/2017-Central Tax (Rate) dated 22.09.2017



For the Practitioner

This ruling confirms that the **exemption for indigenous handmade musical instruments** is strictly limited to the items explicitly listed in the Annexure to the relevant notification. It serves as a warning that previous state-level VAT exemptions do not automatically carry over to the GST regime. Practitioners should note that mechanical or electrical operation may disqualify an item from being classified as a traditional handmade instrument.

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-2018-2 dt 05-02-18 vishwakarma.pdf](#)

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