# Smita Gupta (M/s Vinay Irrigation)

Authority for Advance Ruling — Rajasthan

**ADVANCE RULING NO. RAJ/AAR/2018-19/12** Dated **18.08.2018**

## Q Questions Before the Authority

- Whether various items and components used in sprinkler and drip irrigation systems (such as adapters, couplers, tees, clamps, foot buttons, riser pipes, etc.) sold individually or as part of a complete system are covered under Entry No. 195B of Schedule II of Notification No. 01/2017-Central Tax (Rate) taxable at 12% GST.

## F Facts

The applicant is engaged in manufacturing and trading plastic and metallic items used in agricultural irrigation systems, including adapters, couplers, tees, clamps, foot buttons, nozzles, and riser pipes. These items are supplied either as part of a complete sprinkler or drip irrigation system or separately as spares and replacements. The applicant sought clarity on the classification and applicable GST rate for these individual parts under Heading 8424.

## H Ruling

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|---|---|---|
| **Laterals of drip irrigation system** | **12% GST (CGST 6% + SGST 6%)** | Covered under Entry No. 195B of Schedule II |
| **Laterals of sprinklers (clamps, bends, tee, coupler, bush, foot button, latch, riser pipe, socket, etc.)** | **18% GST (CGST 9% + SGST 9%)** | Not covered under Entry No. 195B of Schedule II; falls under Schedule III Entry 325 |

The Authority held that **laterals of drip irrigation system** attract 12% GST (CGST 6% + SGST 6%) under Entry No. 195B of Schedule II. However, **laterals of sprinklers** such as clamps, bends, tees, couplers, bushes, foot buttons, latches, riser pipes, and sockets are not covered under Entry No. 195B and attract 18% GST (CGST 9% + SGST 9%).

## R Reasoning

The wording of Entry No. 195B of Schedule II explicitly covers drip irrigation system including laterals, thereby extending the concessional 12% rate to drip irrigation laterals. In contrast, for sprinklers, the entry only mentions Sprinklers and does not include sprinkler irrigation system including laterals. A sprinkler is an individual component/device and not an entire irrigation system assembly; hence, individual sprinkler parts, fittings, and laterals supplied separately cannot be equated to sprinklers and fall under the residual Entry 325 of Schedule III taxable at 18%.


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
- Entry 195A of Schedule II, Notification No. 01/2017-Central Tax (Rate)
- Entry 195B of Schedule II, Notification No. 01/2017-Central Tax (Rate)
- Entry 325 of Schedule III, Notification No. 01/2017-Central Tax (Rate)
- Notification No. 27/2017-Central Tax (Rate)
- Notification No. 06/2018-Central Tax (Rate)
- Heading 8424 of the Customs Tariff Act, 1975

## ! For the Practitioner

This ruling establishes that **drip irrigation laterals qualify for 12% GST** , whereas **sprinkler laterals and individual fittings attract 18% GST** when sold as standalone parts. Tax practitioners must ensure that spare parts or lateral fittings for sprinkler systems are billed at 18% GST unless they qualify specifically as nozzles under Entry 195A.

### 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 -> raj.12.2018-19_sg.pdf

Prepared 22-10-2026.

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