Shri Shudhanshu Garg (listed as M/S SudhanshuGarg)

Authority for Advance Ruling — Uttar Pradesh

Order No. 15, dated 16.10.2018 (Authority for Advance Ruling, Uttar Prad… Dated **16.10.2018**

Q Questions Before the Authority

- Whether 'Bike Locks' used for motorized bicycles are classified and taxable under HS 8714 (Parts and Accessories of Bicycle & other cycle).
- The authority treated the application as concerning 'cycle locks' and ruled on that product only, after the applicant clarified during the personal hearing that it sought a ruling on cycle locks.

F Facts

The applicant, an unregistered person in Aligarh, sought an advance ruling on whether bike locks used for motorized bicycles fall under HS 8714. At the personal hearing on 15.10.2018 the applicant argued that cycle locks are made only for cycles, cannot be used for any other purpose, and are identified as a distinct item by the trade and end consumers. A sample of the cycle lock was produced.

H Ruling

Classification of cycle locks	**Classifiable under Chapter Heading 8714 of the Customs Tariff Act, 1975**	The order does not state the GST rate figure; it says only that the rate applicable to Chapter Heading 8714 applies.
Bike locks used for motorized bicycles (as originally framed)	**Not answered**	The authority recorded that the application was inadvertently filed on bike locks for motorized bicycles and confined its order to cycle locks.

The authority ruled that the product 'cycle locks' is classifiable under Chapter Heading 8714 of the Customs Tariff Act, 1975. The GST rate applicable to Chapter Heading 8714 applies to that product. The ruling is confined to cycle locks, and the order does not decide the question as framed for motorized bicycle locks.

R Reasoning

The authority read Note 2 to Section XVII of the Customs Tariff, which excludes 'parts of general use' from the expression 'parts and accessories', and Note 2 to Section XV, which defines general-use articles to include locks under heading 8301. It held that cycle locks are not general-use articles because they are used exclusively for bicycles, whereas heading 8301 locks serve general purposes. It relied on the Supreme Court's definition of 'accessories' in Annapurna Carbon Industries (1976) and the Allahabad High Court's commercial-sense test in Indo Italian Amusement Park (2005). It also noted EXIM data showing HS 8714 is used for cycle locks internationally, a field report from the Aligarh Deputy Commissioner supporting 8714, and the trade's sample invoices. Finally, it noted that cycle locks were exempted under Entry 293 of Notification 12/2012-Central Excise

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

dated 17.03.2012, showing they were already treated under Chapter 8714 before GST.

P Provisions Relied On

- Section 96 of the CGST Act, 2017 (constitution of the Authority for Advance Ruling)
- Section 97(1) of the CGST Act, 2017 (application for advance ruling)
- Section 98 of the CGST Act, 2017 (order of the Authority)
- Customs Tariff Act, 1975: Section XVII, Note 2
- Customs Tariff Act, 1975: Section XV, Note 2 (definition of 'parts of general use')
- Heading 8301 and Heading 8714 of the Customs Tariff
- Notification 12/2012-Central Excise dated 17.03.2012, Entry No. 293
- Annapurna Carbon Industries Co. v. State of Andhra Pradesh [1976] 37 STC 378 (SC)
- M/s Indo Italian Amusement Park Ltd. v. Commissioner of Trade Tax, 2005 NTN (Vol. 28) 107 (Allahabad HC)

! For the Practitioner

A practitioner can cite this order to support classifying cycle locks under **Chapter Heading 8714** , with the GST rate for that heading applying, and to answer the argument that locks fall under heading 8301. It does not decide the classification of bike locks used on motorized bicycles, which was the question as originally framed. The rate is not stated in the order text, so the rate should be checked separately against the notified schedule.

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 -> up_aar_15_16.10.2018_sg.pdf

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