M/s Sunchirin Auto Parts India Private Limited, Plot No. 347G, Sector Udyog Kendra Extension-II, Ecotech-3, Greater Noida, Gautam Budh Nagar, Uttar Pradesh (GSTIN 09AAICS8959D1ZS)

Authority for Advance Ruling — Uttar Pradesh

Order No. 47, Date: 20-12-19 (Proceeding of the Authority for Advance R… Dated **20.12.2019**

Q Questions Before the Authority

- Classification of Air Conditioner Hose Assembly (suction / discharge) used as part of Air Conditioner Compressor.
- Applicable tax rate for the classification.

F Facts

The applicant manufactures air conditioner hose assemblies that carry gas from the evaporator core to the compressor and from the compressor to the condenser in an HVAC system. Its main inputs include aluminium tube, rubber hose, rubber O-rings, clamps and rubber bushes. Before GST the product was classified under Chapter 4009 of the Central Excise Act, but the applicant later sought classification under CSH 84149011 as a part of a gas compressor. The Jurisdictional GST Officer reported that the hose assembly is an independent device used in air conditioner plants and should fall under 84159000 at 28 per cent.

H Ruling

Classification of Air Conditioner Hose Assembly (suction / discharge) used as part of Air Conditioner Compressor	****Chapter Heading 4009 of the GST Tariff** (tubes, pipes and hoses of vulcanised rubber other than hard rubber, with or without fittings)**	The order does not expressly address CSH 84149011 or 84159000 in its reasoning. It rests on the finding that the product is part of a gas compressor, not of an air conditioner, and on the prior excise classification under 4009.
Applicable tax rate for the classification	**Rate applicable under heading 4009 as per Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017, Sl. No. 119 of Schedule III**	The percentage is not recited in the ruling. The applicant's submission at para 7(v) states 9 per cent CGST; verify against the notification before relying on it.

The Authority ruled that the Air Conditioner Hose Assembly, as described in the application, **merits classification under Chapter Heading 4009 of the GST Tariff** . It is chargeable to GST at the rate applicable under that tariff entry, read with Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017, Sl. No. 119 of Schedule III. The ruling itself does not state a percentage; the applicant's submission recorded the rate as 9 per cent CGST.

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

R Reasoning

The Authority relied on the description of the product as a hose made of vulcanised rubber other than hard rubber, and on the fact that it forms part of a gas compressor rather than an air conditioner. It applied GIR 2(a), which treats an incomplete or unassembled article as falling under the heading for the complete article, and GIR 3(a), which prefers the most specific heading. It followed the Tribunal decision in Collector of Central Excise, Bangalore v. Aerolex Hose Industries (1995 (79) E.L.T. 301), where hose assemblies were held to fall under heading 40.09 as more specific than the machinery heading, and noted that the applicant classified the product under 4009 before GST. The Chapter 40 exclusion notes were reproduced but not held to exclude the product.

P Provisions Relied On

- Section 97(2)(a) of the CGST Act, 2017 (admissibility of classification question)
- Section 103(2) and Section 104(1) of the CGST Act, 2017 (binding effect and voidness of ruling)
- Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017, Sl. No. 119 of Schedule III (as amended)
- Customs Tariff Act, 1975: Chapter heading 4009 and Chapter 40 Note 2 (exclusions), reproduced for reference
- Customs Tariff Act, 1975: Chapter heading 8415 (reproduced for reference)
- General Rules for Interpretation, Rule 2(a) and Rule 3(a)
- Collector of Central Excise, Bangalore v. Aerolex Hose Industries (1995 (79) E.L.T. 301 (Tribunal))

! For the Practitioner

This ruling is useful for manufacturers of compressor-connecting hoses and hose assemblies who face a choice between heading 4009 and the air conditioner or compressor parts headings. It settles, for this applicant, that a hose assembly forming part of a gas compressor falls under 4009 and not under 8415 or 8414. It does not bind other taxpayers, and the Jurisdictional Officer's contrary view under 84159000 at 28 per cent was not expressly discussed. Practitioners should confirm the rate from the notification itself and check any appeal against the order, which lies within 30 days of service.

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_47_20.12.2019_saipl.pdf

Prepared 15-11-2026.

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