M/s TUSHAR AGARWAL

Authority for Advance Ruling — Rajasthan

ADVANCE RULING NO. RAJ/AAR/2026-27/10 Dated **30.07.2026**

Q Questions Before the Authority

- What is the GST rate applicable on job work services in relation to handicraft items made of brass and wood?
- Whether Resin Statues/Vases are classifiable under HSN 97030090?
- Whether Deity made of Marble and Deity made of Wooden are exempt from GST under S. No. 124 of Notification No. 09/2025-Central Tax (Rate) and what will be the correct 8-digit HSN for these items?

F Facts

The applicant intends to engage in the business of handicraft items made of brass, wood, resin, and marble. They propose to send raw brass and wood to job workers for processing into statues and handicraft items. Additionally, they seek classification for resin statues and exemption status for marble and wooden deities.

H Held

Job work on handicraft	**5% GST**	Applicable only if the applicant is a registered person
Resin Statues/Vases	**HSN 3926 40 29**	Not classifiable as original sculptures under 9703
Marble/Wooden Deities	**Exempt**	Exemption applies to idols/murtis, not decorative figures

R Reasoning

The ruling relies on Section 2(68) of the GST Act defining job work and Notification No. 11/2017-Central Tax (Rate) as amended. It clarifies that the concessional 5% rate for job work is unavailable to unregistered persons, who would otherwise face an 18% rate. Resin statues are deemed mass-produced articles of plastic under Chapter 39, while marble and wooden deities qualify for exemption under S. No. 124 of the relevant notification, provided they are actual objects of worship.

P Provisions Relied On

Section 2(68) of the CGST Act	Section 97(2) of the CGST Act
Section 103 of the CGST Act	Notification No. 11/2017-Central Tax (Rate)
Notification No. 32/2017-Central Tax	Notification No. 09/2025-Central Tax (Rate)

Notification No. 10/2025-Integrated Tax (Rate)

! For the Practitioner

This ruling confirms that **job work concessions** are strictly tied to the registration status of the principal. It provides clarity on the **classification of resin art** as plastic goods rather than fine art and confirms the **exemption for religious deities** made of marble or wood. It does not decide whether specific items qualify as 'handicraft' in practice, as that remains a question of fact.

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 -> 8-order_tushar_agarwal.pdf

Prepared 04-09-2026.