M/s Maini Precision Products Ltd.

Authority for Advance Ruling — Karnataka

Advance Ruling No. KAR ADRG 19 / 2018 dated 6th August 2018 Dated **06.08.2018**

Q Questions Before the Authority

- Whether the 'Parts of Fuel Injection Pumps' are classifiable under Tariff Heading 8413 91 90?
- Whether the applicable entry in Notification 1/ 2017 – Integrated Tax (Rate), is 453 of Schedule III, for parts of fuel injection pumps, attracting a levy of 18%?

F Facts

The applicant is engaged in the manufacture and supply of high-precision components and assemblies for automotive, industrial, and aerospace sectors. Specifically, the applicant manufactures 'parts of fuel injection pumps for diesel engines' rather than complete pumps or hand pumps. A ruling was sought to determine the appropriate HSN classification and GST rate applicable to these components.

H Ruling

Classification of Parts of Fuel Injection Pumps for diesel engines	**Tariff Heading 8413 91 90**
Applicable GST Notification Entry and Rate	**Entry No. 453 of Schedule III, attracting 18% IGST**

The Authority held that 'Parts of Fuel Injection Pumps for diesel engines' are classifiable under **Tariff Heading 8413 91 90** of the Customs Tariff Act, 1975. Consequently, as they are not specifically listed elsewhere in Schedules I, II, IV, V, or VI, they fall under residual Entry No. 453 of Schedule III of Notification No. 01/2017-Integrated Tax (Rate), attracting **18% GST** .

R Reasoning

Tariff Heading 8413 covers pumps for liquids and their parts. Sub-heading 8413 91 covers parts of pumps, with specific sub-classifications for reciprocating, centrifugal, deep well turbine, and hand pumps, but no specific sub-entry for fuel injection pump parts. Therefore, parts of fuel injection pumps for diesel engines fall under the residual code 8413 91 90 ('Other'). Furthermore, while complete fuel injection pumps for internal combustion engines fall under 8413 30 and attract 28% GST under Schedule IV Entry 117, that entry does not extend to parts. Since parts falling under 8413 91 90 are not specified in Schedules I, II, IV, V, or VI, they are covered under the residual Entry No. 453 of Schedule III of Notification No. 01/2017-Integrated Tax (Rate) at 18% GST.

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

P Provisions Relied On

Section 97(2)(b) of CGST Act, 2017 / KGST Act, 2017

Section 98 of CGST Act, 2017 / KGST Act, 2017 / IGST Act, 2017

Tariff Heading 8413 91 90 of Customs Tariff Act, 1975

Notification No. 01/2017-Integrated Tax (Rate) dated 28.06.2017 (Schedules I, II, III, IV)

Notification No. 43/2017-Integrated Tax (Rate) dated 14.11.2017

! For the Practitioner

This ruling establishes that **parts of fuel injection pumps** are distinct from complete fuel injection pumps and do not attract the higher 28% rate applicable to complete pumps under Tariff Item 8413 30. Auto-component manufacturers supplying pump parts under HSN 8413 91 90 can apply the **18% GST rate** under the residual entry of Schedule III.

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 -> krntk_19_2018_mppl.pdf

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