

M/s. Meera Metals

Authority for Advance Ruling — Gujarat

GUJ/GAAR/R/2018/13 dated 30.07.2018

Q Questions Before the Authority

- Product Chilly Cutter made of Stainless Steel, whether classifiable under HSN 7323 or otherwise?

F Facts

The applicant manufactures and supplies a stainless steel chilly cutter, which is a hand-operated kitchen appliance weighing 210 grams. The applicant sought an advance ruling on whether the product should be classified under HSN 7323 as a kitchenware item or under HSN 8210 as a hand-operated mechanical appliance. The product consists of a stainless steel body with a crank handle used to rotate cutting blades.

H Ruling

Chilly Cutter classification	HSN 8210 00 00	Not classifiable under HSN 7323
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The Authority ruled that the chilly cutter is correctly classifiable under HSN 8210 00 00. It rejected the applicant's contention that the item falls under HSN 7323, determining that the specific description in HSN 8210 takes precedence over the general category of kitchenware.

R Reasoning

The Authority relied on the HSN Explanatory Notes, which explicitly include vegetable cutters and slicers under Heading 8210. It noted that the product is a non-electric mechanical appliance weighing less than 10 kg, which satisfies the specific criteria for Heading 8210. Furthermore, Section Note 2 of Section XV of the Customs Tariff Act excludes articles of Chapter 82 from being classified under Chapter 73. Therefore, the **specific classification** under 8210 overrides the general classification under 7323.

P Provisions Relied On

Section 97(2) of CGST/IGST Act, 2017

Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017

Customs Tariff Act, 1975 (First Schedule)

Section Note 2 of Section XV of Customs Tariff Act, 1975

Heading 7323

Heading 8210



For the Practitioner

This ruling clarifies that hand-operated kitchen tools with mechanical features like crank handles are **specifically covered under HSN 8210** rather than the general kitchenware heading of 7323. It serves as a precedent for manufacturers of similar small-scale mechanical food preparation appliances. Practitioners should note that the **specific functional description** in the HSN Explanatory Notes is the decisive factor for classification.

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 -> [guj.13-2018-19 dt 30.07.18 mm.pdf](#)

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