M/s Mukand Limited

Authority for Advance Ruling — Maharashtra

NO.GST-ARA- 18/2018-19/B- 77 Dated **30.07.2018**

Q Questions Before the Authority

- Whether the "Electric Overhead Traveling Grab Crane (EOT Grab Crane)" to be supplied by the applicant to the buyer for use in the waste-to-energy project is covered under Sl. No 234 of Schedule I of Notification 1/2017 dated 28.06.2018- IGST (Rate) as 'Renewable energy devices and parts for the manufacture of waste to energy plants/devices', attracting 5% levy.

F Facts

The applicant, M/s Mukand Limited, is engaged in manufacturing heavy material handling cranes and special alloy steels. It secured a purchase order from M/s Jindal Urban Waste Management Ltd for the design, manufacture, and supply of Electric Overhead Traveling Grab Cranes (EOT Grab Cranes) tailored specifically for municipal solid waste-to-energy (WTE) projects. The applicant sought an advance ruling to clarify if the supply of these EOT Grab Cranes attracts a concessional GST rate of 5%.

H Ruling

Applicability of 5% concessional GST rate on EOT Grab Cranes supplied for waste-to-energy projects	**Answered in the affirmative (covered under Entry 234, taxable @ 5% GST)**	Applicable as the crane falls under tariff item 8426 11 00 and forms an integral part/device of the waste-to-energy plant

The Authority held that the supply of EOT Grab Cranes for use in waste-to-energy projects is covered under Entry No. 234 of Schedule I of Notification No. 1/2017-Integrated Tax (Rate). Consequently, the item qualifies as a **renewable energy device or part for the manufacture of waste-to-energy plants/devices** and attracts a **5% GST levy** .

R Reasoning

The Authority examined Entry No. 234 of Schedule I of Notification No. 1/2017-Integrated Tax (Rate), which requires two conditions: the goods must fall under Chapter 84, 85, or 94, and must satisfy the description of renewable energy devices or parts for their manufacture. First, the EOT Grab Crane on fixed support falls under Tariff Item **8426 11 00** (Chapter 84), satisfying the heading condition. Second, based on project drawings and technical specifications, the crane operates as an **integral and indispensable device** required to handle municipal solid waste, feed boiler hoppers, and manage the hazardous pit atmosphere within the waste-to-energy plant. Therefore, it fulfills the criteria of being a device/part for the manufacture of waste-to-energy plants.

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

P Provisions Relied On

Section 97 of the CGST Act, 2017

Section 98 of the CGST Act, 2017

Entry No. 234 of Schedule I of Notification No. 1/2017-Integrated Tax (Rate) dated 28.06.2017

CTH 8426 11 00

! For the Practitioner

This order establishes that industrial equipment classified under Chapter 84/85/94 that serves as an **essential, integral component** in the process of converting municipal waste into energy qualifies for the concessional 5% GST rate under Entry 234. Practitioners can apply this logic to support concessional taxation for custom-designed equipment supplied specifically for renewable energy plants.

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 -> maha-gst-ara-18-b-77 dt. 30.07.18 mukund ltd.pdf

Prepared 21-10-2026.

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