M/s Nexture Technologies Private Limited

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-130/2018-19/B-64, Mumbai Dated **01.06.2019**

Q Questions Before the Authority

- Classification and applicable GST rate for the door-handle of a motor vehicle.
- Classification and applicable GST rate for plastic fittings for motor vehicle doors, namely bracket, housing, bracket housing, stator and gasket.
- Classification and applicable GST rate for glove box locking.

F Facts

The applicant manufactures plastic door handles, plastic door fittings (bracket, housing, bracket housing, gasket and stator) and glove box locks for motor vehicles, moulded from PVC granules. It claimed these fall under Heading 3926 at the 9% central rate under entry 111 of Schedule III of Notification 1/2017-CT(Rate). The jurisdictional officer contended that they fall under Heading 8708 (parts and accessories of motor vehicles) at 28%.

H Ruling

Door-handle of motor vehicle	**Classifiable under Chapter 3926; taxable at the rate applicable to that heading**	The order states no rate figure. The applicant's 9% claim under Schedule III entry 111 is not expressly confirmed in the operative part.
Plastic fittings for motor vehicle doors (bracket, housing, bracket housing, stator, gasket)	**Classifiable under Chapter 3926; taxable at the rate applicable to that heading**	Reasoned as parts of general use under Section XV Note 2 (mountings, fittings, washers and gaskets), so classified by constituent material (plastic).
Glove box locking	**Classifiable under Chapter 3926; taxable at the rate applicable to that heading**	Reasoned as a lock of heading 8301 and therefore a part of general use, classified by constituent material.

The Authority held that all three items are classifiable under Chapter 3926 and are taxable at the GST rate applicable to that heading. The order does not state the rate figure itself. The items are identifiable as motor vehicle parts but are excluded from Heading 8708 because they are parts of general use made of plastic.

R Reasoning

The Authority read the exclusion in Section XVII Note 2 together with Section XV Note 2, under which parts of general use, including locks, mountings, fittings, washers and gaskets, are excluded from the

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

parts-and-accessories heading even when identifiable for motor vehicles. Relying on the HSN Explanatory Notes to Headings 8302, 7318 and 8301, it treated door handles, brackets, housings, gaskets, stators and glove box locks as such parts of general use. Under Section XVII Explanatory Note 2(b), such goods are then classified by their constituent material, which is plastic, leading to Heading 3926. The Authority also relied on the general rules of interpretation, including GRI 1, and on Note 1 to Chapter 39 for the meaning of 'plastics'.

P Provisions Relied On

- Section 97(2) of the CGST Act and MGST Act (scope of advance ruling questions, as cited by the applicant)
- Section 98 of the CGST Act and MGST Act (order of the Authority)
- Section 9 of the CGST Act (charge of central tax)
- Notification 1/2017-Central Tax (Rate), Schedule III entry 111 (as claimed by the applicant)
- Notification 1/2017-Central Tax (Rate), Schedule IV entry 70.45 (as cited by the jurisdictional officer)
- Customs Tariff Act, 1975: Chapter 39, Heading 3926 and Note 1 to Chapter 39
- Customs Tariff Act, 1975: Heading 8708 and Section XVII Notes, including Note 2
- Customs Tariff Act, 1975: Section XV Note 2 and Headings 7318, 8301, 8302 and 8308
- HSN Explanatory Notes to Section XVII, Section XV and Headings 8302 and 8708
- General Rules of Interpretation, Rule 1
- Judicial decisions cited by the applicant: CC v. Maestro Motors Ltd (2004) and CCE v. Wood Craft Products Ltd (1995)

! For the Practitioner

A practitioner dealing with plastic automotive door hardware, or similar parts of general use, can use this order to support classification under Heading 3926 on the Section XV and XVII Notes. The order does not spell out the rate in its operative part, so the rate must be checked against the notification entry it applies. It also does not decide the position for plastic parts that are not parts of general use, or for other motor vehicle components that have no such exclusion. Because it is an advance ruling of a state authority, its reach beyond the applicant is limited.

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 -> maharashtra_aar_130_2018-19_b-64_ntpl_01.06.19.pdf

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