M/s Premium Transmission Private Limited (Unit 1, Mumbai Pune Road, Chinchwad, Pune)

Authority for Advance Ruling — Maharashtra

NO.GST-ARA- 78/2018-19/B- 167, Mumbai, dt. 24/12/2018 Dated **24.12.2018**

Q Questions Before the Authority

- What is the correct classification of 'Geared Motor' supplied by the applicant?

F Facts

The applicant manufactures industrial products, including geared boxes, geared motors and fluid couplings. A geared motor is a combination of a gear box (classifiable under HSN 8483) and an electric motor (classifiable under HSN 8501), and no single HSN heading specifically covers the combined product. The applicant had paid central excise under heading 8483 before GST and continued to classify under 8483 (Schedule IV, entry 135) after GST, but it sought a ruling that the product falls under heading 8501 (Schedule III, entry 372, at 18%).

H Ruling

Classification of 'Geared Motor' supplied by the applicant	****Tariff Heading 8501** (electric motors and generators, excluding generating sets)**	The operative answer does not expressly state the GST rate or the schedule entry. The applicant had contended for Schedule III entry 372 at 18%, but the order does not rule on that point.

"Geared Motors" supplied by the applicant fall under Tariff Heading 8501. The authority held that the question must be decided under the Harmonised System, using Section Notes 4 and 5 to Section XVI and the explanatory notes to headings 8483 and 8501. The authority acknowledged that the jurisdictional officer's view, that a geared motor is a machine performing a transmission function and falls under 8483, appeared convincing, but it held that agreeing with that view would be against the scheme of the HSN.

R Reasoning

The authority held that the GST rate notification directs that the section notes, chapter notes and explanatory notes to the Customs Tariff Act, 1975 apply, so classification is governed by the HSN. It identified 8483 and 8501 as the two competing headings. It relied on the inclusion sentence in the explanatory note to 8501, that motors remain classified there even when fitted with gears or gear boxes, and on the exclusion sentence in the explanatory note to 8483, that the heading does not cover gear boxes combined with a motor, which are classified in the same heading as the motor. Read with Section Note 4, these led to classification under 8501. The authority recorded that the jurisdictional officer's contrary reasoning was persuasive but concluded that it conflicted with the HSN scheme.

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

P Provisions Relied On

- Section 97 and Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax A…
- First Schedule to the Customs Tariff Act, 1975 (classification rules as applied under GST)
- Section Note 4 and Section Note 5 to Section XVI of the Harmonised System of Nomenclature
- Explanatory Note to heading 8501 (I)(A) on electric motors
- Explanatory Note to heading 8483 (E) on gear boxes and other speed changers
- Notification No. 1/2017 (Integrated Tax (Rate)) dated 28 June 2017, referred to by the parties as the rate notification; the orde…

! For the Practitioner

Manufacturers and suppliers of geared motors can cite this order for the position that, in this authority's view, geared motors fall under heading 8501 rather than 8483 under the GST regime. The order binds only the applicant and does not decide the GST rate, which the operative answer leaves unstated. The reasoning also records that the contrary view under 8483 was persuasive, so the point is open to challenge, and the order notes an appeal lies to the Maharashtra Appellate Authority for Advance Ruling.

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 -> ara_order_78_2018_maharashtra_ptpl.pdf

Prepared 28-10-2026.

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