M/s. RAVI MASAND, 58/1 Udyog Nagar, Nemawar Road, Indore 452001 (unregistered; GSTIN not available, PAN not legible)

Authority for Advance Ruling — Madhya Pradesh

Order Number 11/2019, dated 24/07/2019 (Authority for Advance Ruling,… Dated **24.07.2019**

Q Questions Before the Authority

- Whether the product 'Agriculture Knapsack Sprayer' is classifiable under HSN 8424, as the applicant believes.
- Whether, in light of the extract of Notification No. 1/2017 as amended by Notification No. 6/2018-Integrated Tax (Rate) dated 25.01.2018, the applicant's product falls under entry 325 of Schedule III or entry 195B of Schedule II.
- What shall be the GST rate applicable on such product?

F Facts

The applicant imports, trades in, and manufactures or assembles 'Agriculture Knapsack Sprayers', both mechanical and hand-operated, which are used generally in agriculture. The product is carried on the back and can be operated by hand or by battery. Dealers in the market charge GST at 12%, though some charge 18%, and the applicant sought clarity on whether the product falls under Schedule II or Schedule III of Notification No. 1/2017.

H Ruling

Classification of Agriculture Knapsack Sprayer (Q1)	**Chapter Head 8424 of the GST Tariff (HSN 8424)**	The order speaks of 'Agriculture Mechanical Sprayer' and treats the battery-operated variant as a mechanical sprayer. Classification is said to be free of ambiguity because Sr. No. 325 excludes mechanical sprayers.
Applicable entry: Schedule II (Sr. No. 195B) or Schedule III (Sr. No. 325) (Q2)	**Schedule II, Sr. No. 195B of Notification 01/2017-CT(R) as amended by 06/2018-CT(R)**	Applies from 25.01.2018. Sr. No. 325 of Schedule III expressly excludes mechanical sprayers, so it does not apply.
GST rate on the product (Q3)	**12% (CGST 6% plus SGST 6%)**	Effective from 25.01.2018. Before that date the order states that the rate was 18% under Sr. No. 325. Under the amended Sr. No. 195B, the rate is also said to apply under concurrent State notifications.

The Authority held that the Agriculture Mechanical Sprayer is classifiable under Chapter Head 8424 of the GST Tariff. From 25.01.2018 it attracts GST at 12% under Sr. No. 195B of Schedule II to Notification No. 01/2017-CT(R), as amended by Notification No. 06/2018-CT(R), and the corresponding State notifications. The battery back-up does not change the product's nomenclature or classification.

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

R Reasoning

The Authority found that the product is essentially a mechanical sprayer, and that its classification under Chapter 8424 was not disputed. It considered the entry 195B of Schedule II, inserted by Notification 06/2018-CT(R) with effect from 25.01.2018, which expressly covers 'mechanical sprayers' at 12%. It also considered the amended entry 325 of Schedule III, whose exclusion clause removes mechanical sprayers from the 18% (or 9%) slab. It concluded that a battery back-up does not alter the nomenclature of the product. The ruling was given under section 98 after admission under section 97(2)(a), with the issue treated as covered by section 97(2)(e).

P Provisions Relied On

- Section 97(2)(a) and 97(2)(e) of the CGST/MPGST Act, 2017 (as cited in the order)
- Section 98(4) of the CGST/MPGST Act, 2017
- Section 103(2) and Section 104(1) of the CGST/MPGST Act, 2017 (validity and voidness of the ruling)
- Notification No. 01/2017-CT(R) dated 28.06.2017, Schedule II, Sr. No. 195B and Schedule III, Sr. No. 325
- Notification No. 06/2018-CT(R) dated 25.01.2018 (amending Sr. No. 195B and Sr. No. 325)
- Notification No. 6/2018-Integrated Tax (Rate) dated 25.01.2018 (cited by the applicant)
- Notification No. 27/2017 dated 22.09.2017 and Notification No. 41/2017 dated 14.11.2017 (referred to in the extracts of Sr. N…
- GST Tariff, Chapter Heading 8424

! For the Practitioner

This ruling settles that battery-operated agricultural knapsack or mechanical sprayers are classified under heading 8424 and attract 12% GST from 25.01.2018, which is useful for dealers and manufacturers who have been charging 18%. The order rests on the 'mechanical sprayers' wording in Sr. No. 195B and does not decide the rate for hand-operated sprayers, which may fall under a different entry. Note that the order repeatedly refers to an 18% rate under Sr. No. 325 before the amendment, while the scanned Schedule III heading reads 9%, so the pre-2018 rate should be checked against the notification before relying on it. The ruling binds only the applicant, and under section 103(2) it remains valid only until declared void under section 104(1).

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 -> mp aar 11 2019 24.07.19 ravi masand.pdf

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