M/s S.R.K. Ladders, Industrial area, Plot #21, Mukrumpady, Puttur, Karnataka-574210 (GSTIN 29AFXPA8329J1ZR)

Authority for Advance Ruling — Karnataka

Advance Ruling No. KAR ADRG 29/2019, Date: 12-09-2019 Dated **12.09.2019**

Q Questions Before the Authority

- What is the classification of the goods manufactured by the applicant, 'Agriculture Tree Climbing Apparatus-Unipole Manually operated', whose principal raw material is aluminium?

F Facts

The applicant, a proprietary concern, manufactures aluminium tree climbing apparatus, including unipole and bipole ladders, trolleys and aluminium ladders. Its product is a ladder with hooks that embed in the ground, made of an aluminium pole with aluminium rungs, which the applicant says is used only by farmers to climb areca and pepper-supporting trees for spraying, harvesting and similar work. The applicant argues the product is an agricultural implement operated by hand and legs, and so falls under heading 8201 and attracts nil GST.

H Ruling

Classification of 'Agriculture Tree Climbing Apparatus-Unipole Manually operated' (aluminium ladder)	**Covered under Tariff Heading 8201; exempt under Entry No. 137 of Notification No. 12/2017-CT(Rate) dated 28.06.2017 (nil rate)**	The ruling is limited to the product as described: manually operated, used only in agriculture (areca, pepper and coconut tree work), as confirmed by the jurisdictional officer's report dated 27.11.2018.

The Authority held that the product is an agricultural implement and a tool of a kind used in agriculture, not merely an article of aluminium. It is therefore classifiable under heading 8201 and covered by Entry No. 137 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, so it is **exempt** from GST.

R Reasoning

The Authority framed the issue as whether the product is an agricultural implement, since the product is predominantly aluminium and so could otherwise be classed by raw material. It relied on the Karnataka High Court decision in Kollamogru Harihara C.A. Bank Ltd v State of Karnataka, which held the same product to be an agricultural implement, and on the Supreme Court's description of implements as tools used by human hands and legs or animal power. It also relied on the jurisdictional officer's report confirming agricultural-only use and the seasonal market. On that basis it treated the product as a hand tool under heading 8201 and as a tool of a kind used in agriculture within Entry No. 137. The order rests on the applicant's cited authorities and the usage facts, not on a fresh analysis of the Customs Tariff's explanatory notes.

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 and the corresponding KGST Act, 2017 provision (advance ruling)
- Section 98(4) of the CGST Act, 2017 and the KGST Act, 2017 (order on advance ruling)
- Rule 104 of the CGST Rules, 2017 and the KGST Rules, 2017 (Form GST ARA-01)
- Chapter 82 of the Customs Tariff Act, 1975, Tariff Heading 8201 and sub-heading 8201 90 00
- Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, Entry No. 137
- Karnataka High Court judgment in Kollamogru Harihara C.A. Bank Ltd v State of Karnataka (STA 162/2013, dated 02.03.201…
- Supreme Court judgment in U.P. State Agro Industrial Corp. Ltd v Kisan Upbhokta Parishad, as cited by the applicant
- Spencer (Asia) Ltd v State of Haryana (42 STC 433), as cited by the applicant

! For the Practitioner

This ruling helps manufacturers of manually operated aluminium tree-climbing ladders for agricultural use who want to claim the nil rate under Entry No. 137. It settles that this specific product is an agricultural hand tool and not classed by its aluminium content. It does not decide the position for other ladders, for ladders with broader or non-agricultural use, or for products whose usage is not confirmed by the local officer. The listing gives the reference as KAR/AAR/29/2019-20, but the printed number is KAR ADRG 29/2019, so check the printed number before citing.

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 -> kar_aar_29_2019_srkl_12.09.2019.pdf

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Pune (HQ)
RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Mumbai
104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Delhi
3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Gurugram
Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram…

Ahmedabad
Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp…

Talk to us: +91 94594 56700 | sales@patronaccounting.com | patronaccounting.com