

Shiva Writing Company Pvt. Ltd.

Authority for Advance Ruling — West Bengal

44/WBAAR/2018-19 dated 13/03/2019

Q Questions Before the Authority

- Whether tips and ball, both being pen parts under HSN Chapter Head 9608, used in manufacturing process of ball point pens, are taxable at the rate of 12%
- If the tips and balls used in the manufacturing of ball point pens are not taxable at the rate of 12% under HSN 9608, then at what rate shall they be taxable and under which HSN

F Facts

The applicant manufactures and supplies ball point pens, and also trades in pen tips and refills. They sought a ruling on the classification and tax rate applicable to pen tips and balls used in the manufacturing process. The authority clarified that while the applicant used the terms nibs and tips interchangeably, the products in question are specifically ball point pen tips and balls.

H Ruling

Tips and balls for ball point pens	18% (9% CGST + 9% SGST)	Classified under HSN 9608 99 90
---	--------------------------------	---------------------------------

The authority ruled that tips and balls for ball point pens are classified under HSN 9608 99 90. Consequently, they are taxable at the rate of 18% (9% CGST and 9% SGST) under Serial Number 453 of Schedule III of the relevant Rate Notification.

R Reasoning

The authority determined that tips and balls are parts of pens but do not fall under specific sub-headings for pens or refills. Applying the Rules of Interpretation for the Tariff Act, they concluded the items fall under the residuary category of 9608 99 90. Since these parts are not specifically exempted or included in lower tax schedules, they fall under the **residual entry** for Schedule III of Notification No. 01/2017-Central Tax (Rate).

P Provisions Relied On

Section 97(2) (a) & (b) of the GST Act	Notification No. 1/2017-CT (Rate) dated 28/06/2017
Notification No. 1125-FT dated 28/06/2017	HSN Chapter Head 9608
Section 103(2) of the GST Act	Section 104(1) of the GST Act



For the Practitioner

This ruling clarifies that parts of ball point pens, specifically tips and balls, are **taxable at 18%** rather than the lower rates applicable to finished pens or refills. It settles the classification dispute by distinguishing between pen nibs and ball point tips. Practitioners should note this confirms that parts not specifically enumerated in lower schedules default to the **residuary entry** in Schedule III.

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 -> [wb 44 2018-19 swcpl.pdf](#)

Prepared 20-10-2026.

About Patron Accounting LLP

Patron Accounting LLP is a CA and CS-led accounting and compliance firm working with businesses across India since 2019 — bookkeeping, GST, income tax, payroll, company and LLP compliance, audit and the certificates banks and regulators ask for.

Pune (HQ)

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

Delhi

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

Ahmedabad

Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp...

Mumbai

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

Gurugram

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

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