

TARALTEC SOLUTIONS PRIVATE LIMITED

Authority for Advance Ruling — Maharashtra

NO.GST-ARA- 47/2017-18/B- 54

Dated **22.06.2018**

Q Questions Before the Authority

- Classification of goods (i.e Reactor used in Hand Pump for water disinfection)
- GST Rate Applicability on reactor machine which is used in Hand Pump for water disinfection

F Facts

The applicant manufactures a 'Reactor' used for water disinfection by eliminating water-borne microbes using fluid dynamics. The reactor can be retrofitted into hand pumps, as well as motorized pipelines, overhead tanks, and sewage treatment systems. The applicant sought a ruling on whether the reactor qualifies as a part of a hand pump under HSN Heading 8413.

H Ruling

Classification of Reactor used in Hand Pump for water disinfection

**Classifiable under
Tariff Heading 8421 21
90 of the GST Tariff.**

GST Rate Applicability on reactor machine used in Hand Pump

**Tax @ 9% CGST and
9% SGST (18% total).**

The Authority held that the reactor is not an essential part of a hand pump and performs an independent function of water purification. The product is classifiable under Tariff Heading 8421 21 90. Consequently, it attracts GST at the rate of 18% (9% CGST and 9% SGST).

R Reasoning

The Authority observed that the essential function of a hand pump is lifting water, which it accomplishes without the reactor. The reactor performs a distinct function of purifying water and is versatile enough to be used in various other pipeline systems. Relying on Section Note 2 to Section XVI of the HSN, the Authority held that articles having an independent identity and function covered under a specific heading cannot be classified as parts of a general machine. Therefore, the product **cannot be classified as a part of a hand pump under Heading 8413** and must be classified as a water purifying apparatus under **Heading 8421 21 90**.

P Provisions Relied On

Section 97 of CGST Act, 2017

Section 98 of CGST Act, 2017

Section Note 2 to Section XVI of the GST Tariff

Heading 8413

Heading 8421 21 90



For the Practitioner

This ruling establishes that retrofitted attachments performing independent functions cannot be classified as 'parts' of host machinery if they have standalone utility across multiple applications. Tax practitioners should note that **Section Note 2 to Section XVI prioritizes specific functional classification** over host-machine part classification.

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 -> mah aar 47 2017-18 b-54 22.06.2018 tspl.pdf

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