M/s Trailer Springs (GSTIN: 37AABFT2219F1ZG)

Authority for Advance Ruling — Andhra Pradesh

Ruling No. AAR/AP/15 (GST)/2018 in Application No. AAR/20 (GST)/2018,… Dated **09.10.2018**

Q Questions Before the Authority

- What is the applicable rate of tax on agricultural tractor trailer parts, namely leaf springs, disks, axles, hubs and shackle pins meant for tractor trailers? The applicant later confined the ruling sought to leaf springs for tractor trailers.

F Facts

The applicant is a manufacturer of tractor trailers and leaf springs. It sought a ruling on the rate of tax for parts of tractor trailers, initially listing leaf springs, disks, axles, hubs and shackle pins. At the personal hearing on 14th September 2018, it confined the question to leaf springs meant for tractor trailers and filed photographs of its products. The jurisdictional officer reported that no proceedings were pending on the issue.

H Ruling

Rate of tax on leaf springs for tractor trailers (question confined by applicant at hearing)	**HSN 7320; entry 234, Schedule III of notification 01/2017-CT(Rate) dated 28.06.2017; 9% CGST + 9% SGST**	The order's classification table shows a combined rate of 18%, while the operative ruling text states 9% CGST and 9% APGST. The ruling text governs. The order does not rule on disks, axles, hubs or shackle pins, as the applicant confined its question to leaf springs.

The authority held that the HSN 8433 entry relied on by the applicant (entry 197 of Schedule II, 12%) does not apply to the applicant's products. Based on the description and photographs, it classified the goods as **springs and leaves for springs of iron and steel** under HSN 7320, entry 234 of Schedule III to notification 01/2017-Central Tax (Rate), taxable at **9% CGST and 9% SGST** .

R Reasoning

The authority examined the entries cited by the applicant and found that HSN 8433 under entry 197 of Schedule II (12%) did not match the products manufactured. It relied on the applicant's own description and the photographs, which showed the goods to be springs and leaves for springs of iron and steel. On that basis it placed the goods under heading 7320 and entry 234 of Schedule III, and applied the 9% CGST and 9% SGST rates. The order does not give a detailed analysis of the tractor-trailer end use or of the other parts originally named.

P Provisions Relied On

Section 98(1) of the CGST / APGST Act 2017 (forwarding of application to jurisdictional officers)

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

Section 99 of the APGST Act 2017 (constitution of appellate authority)

Section 100 of the APGST Act 2017 (appeal against ruling)

Notification 01/2017-Central Tax (Rate) dated 28.06.2017, Schedule III, entry 234 (HSN 7320)

Notification 01/2017-Central Tax (Rate), Schedule II, entry 197 (HSN 8433 90 00 and related parts), considered and rejected

HSN 8433.59.00 (entry 63 as described by the applicant), considered and rejected

! For the Practitioner

A practitioner dealing with leaf springs for tractor trailers can cite this ruling for the position that such springs fall under HSN 7320 at 9% CGST and 9% SGST, not under the agricultural machinery entries. It does not decide the rate for disks, axles, hubs or shackle pins, which the applicant dropped from the question. The ruling binds only the applicant and rests on the photographs and description filed, so it should be checked against the facts of any other client's product.

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 -> ap 15-2018 09.10.18 ts.pdf

Prepared 25-10-2026.

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