

M/s. V. V. Enterprises Private Limited

Authority for Advance Ruling — Tamil Nadu

Order No.15/AAR/2019 DATED 15.04.2019

Q Questions Before the Authority

- Whether the Automatic Electric Filter Coffee Maker falls under Chapter Heading 8419 and is taxable at 18%?
- Whether the Automatic Electric Filter Coffee Maker is machinery not meant for domestic use and is classifiable under Chapter Heading 8419?
- Whether the Manual/Traditional Filter Coffee Maker, being not meant for domestic use, falls under Chapter Heading 8419 and is taxable at 18%?

F Facts

The applicant manufactures commercial-grade coffee makers, specifically the Gemini Modern Auto Coffee Filter and Gemini Modern Traditional Coffee Filter. These machines are designed for high-capacity use in hotels, restaurants, and corporate settings, rather than for domestic households. The applicant sought a ruling on whether these products should be classified under Chapter Heading 8419 as industrial machinery rather than under Chapter Heading 8516 as domestic electro-thermic appliances.

H Ruling

Classification of Gemini Modern Auto and Traditional Coffee Filters	Chapter Heading 8419	Classified as machinery for treatment of materials involving temperature change
Applicable GST Rate	18%	Applicable from 15.11.2017 under Sl. No. 320 of Schedule III

The Authority ruled that both the Gemini Modern Auto Coffee Filter and the Gemini Modern Traditional Coffee Filter are classifiable under Chapter Heading 8419. Consequently, they are subject to GST at the rate of 18% effective from 15.11.2017, following the amendment to Notification No. 01/2017-C.T. (Rate).

R Reasoning

The Authority determined that the products are specialized machinery for commercial use, which distinguishes them from domestic appliances covered under Chapter 85. By applying the HSN Explanatory Notes, it concluded that the machines fall under Chapter 8419 as they are designed for the treatment of materials involving a change of temperature for non-domestic purposes. The ruling relies on the interpretation of Sl. No. 320 of Schedule III to Notification No. 01/2017-C.T. (Rate) as amended by Notification No. 41/2017-C.T. (Rate).

P Provisions Relied On

Section 98 of the Goods and Services Tax Act, 2017

Chapter Heading 8419 of the GST Tariff

Chapter Heading 8516 of the GST Tariff

Notification No. 01/2017-C.T. (Rate) dated 28.06.2017

Notification No. 41/2017-C.T. (Rate) dated 14.11.2017

G.O. Ms. No. 157 dated 14.11.2017

! For the Practitioner

This ruling provides clarity for manufacturers of commercial-grade kitchen equipment, confirming that high-capacity machinery not intended for domestic use can be classified under **Chapter Heading 8419** rather than the higher-taxed domestic appliance category. It helps practitioners argue for a lower tax rate by emphasizing the **commercial capacity and intended use** of the machinery. However, it does not apply to standard domestic coffee makers, which remain under Chapter 8516.

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 -> tn-15-aar-2019-v v ent pl.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