M/s. Vaya Life Private Limited

Authority for Advance Ruling — Tamil Nadu

Order No. 4/AAR/2019 dated 21.01.2019 (as printed in the document; the… Dated **22.01.2019**

Q Questions Before the Authority

- What is the Harmonized System of Nomenclature (HSN) code and the applicable GST rate for VAYA TYFFN (lunch boxes) and VAYA Drynk (bottle) in terms of Notification 01/2017-Central Tax (Rate) dated 28/06/2017 as amended from time to time?

F Facts

The applicant, a Chennai start-up, imports and trades in lunch boxes (Vaya Tyffyn), vacuum-insulated stainless steel bottles/tumblers (Vaya Drynk) and related accessories. It had cleared the products under CTH 7323 9920 and sold them under HSN 7323 after GST, while Customs had reclassified the imports under CTH 9617 00 19, which was under dispute. The applicant sought a ruling on the correct HSN and GST rate.

H Ruling

HSN classification of VAYA TYFFN and VAYA Drynk	**CTH 9617 00 19 (vacuum flasks and other vacuum vessels, other)**	The applicant had sought 7323 (household articles of iron or steel). The authority rejected that heading in favour of 9617.
GST rate for the period up to 14.11.2017	**14% CGST and 14% SGST**	Under Sl. No. 225, Schedule IV of Notification 01/2017-CT(Rate), and Notification II(2)/CTR/532(d-4)/2017 (G.O. (Ms) No. 62 dated 29.06.2017) for SGST.
GST rate from 15.11.2017	**9% CGST and 9% SGST**	Under S. No. 449B. The ruling paragraph refers to Schedule III, but the amendment text inserts the entry in Schedule II. The printed reference is not clearly reconciled.

The authority ruled that both Vaya Tyffyn and Vaya Drynk are classifiable under CTH 96170019. The applicant's goods attracted 14% CGST and 14% SGST under Sl. No. 225 of Schedule IV up to 14.11.2017, and 9% CGST and 9% SGST under S. No. 449B from 15.11.2017.

R Reasoning

The authority applied Explanations (iii) and (iv) to Notification 01/2017-CT(Rate), which require headings to be read under the Customs Tariff Act, 1975, including its section and chapter notes and the HSN explanatory notes. It found heading 7323 to be a residual heading for iron or steel household articles not more specifically covered elsewhere. Heading 9617 covers complete vacuum flasks and vacuum vessels that keep food or drink at a set temperature. Because the products are double-walled stainless steel vacuum-insulated articles, the authority applied General Rule 3(a) to prefer the more specific heading 9617. The order does not discuss the HSN note to

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

7323 that lists luncheon boxes among household articles.

P Provisions Relied On

Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017, Sl. No. 225, Schedule IV

Notification No. 41/2017-Central Tax (Rate) dated 14.11.2017, which omitted the earlier entry and inserted S. No. 449B at 9%

Notification No. II(2)/CTR/532(d-4)/2017 and G.O. (Ms) No. 62 dated 29.06.2017 (Tamil Nadu SGST)

G.O. (Ms) No. 157 dated 14.11.2017 (Tamil Nadu SGST amendment)

Explanations (iii) and (iv) to Notification 01/2017-CT(Rate)

First Schedule to the Customs Tariff Act, 1975, including HSN headings 7323 and 9617 and their explanatory notes

General Rule 3(a) for the interpretation of import tariff

! For the Practitioner

This ruling is useful for any trader of vacuum-insulated lunch boxes or bottles, since it settles classification under 9617 and the two-stage rate history. A practitioner can rely on it to show the rate change effective 15.11.2017. It does not decide the pending Customs reclassification dispute, and it does not address other products or the luncheon-box wording in the 7323 notes. Anyone relying on it should check the Schedule II/III reference and the order date, which differ from the listing.

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-04-aar-2019-vaya_life_pl.pdf

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