



**AUTHORITY FOR ADVANCE RULING  
ANDHRA PRADESH GOODS AND SERVICES TAX**

D No. 5-56, Block-B, R.K. Spring Valley Apartments,  
Edupugallu, Vijayawada-521151

Present:

**D. Ramesh**, Additional Commissioner of State Taxes...Member (State Tax)

**S.Narasimha Reddy**, Additional Commissioner of Central Tax...Member(Central tax)

**AAR No.06 /AP/GST/2019 Dated:14.02.2019**

1	Name and address of the applicant	M/s. Metro Aluminium, #76-8-8/1, Crombay Road, Bhavanipuram, Vijayawada
2	GSTIN	37ARYPA8266B1ZH
3	Date of filing of Form GST ARA-01	07.09.2018
4	Date of Personal Hearing	10.12.2018
5	Represented by	Aashish Kumar Jain
6	Jurisdictional Authority - Centre	Assistant Commissioner(CGST), Bhavanipuram, A.P.
7	Clause(s) of section 97(2) of CGST/SGST Act, 2017 under which the question(s) raised	b) applicability of a notification issued under the provisions of this Act; and e) determination of the liability to pay tax on any goods or services or both;

**ORDER**

**(Under sub-section (4) of Section 98 of Central Goods and Services Tax Act, 2017 and sub- section (4) of Section 98 of Andhra Pradesh Goods and Services Tax Act, 2017)**

1. The present application has been filed u/s 97 of the Central Goods & Services Tax Act, 2017 and AP Goods & Services Tax Act, 2017 (hereinafter referred to CGST Act and APGST Act respectively) by M/s Metro Aluminium, (hereinafter referred to as applicant), registered under the Goods & Services Tax.



2.The provisions of the CGST Act and APGST Act are identical, except for certain provisions. Therefore, unless a specific mention of the dissimilar provision is made, a reference to the CGST Act would also mean a reference to the same provision under the APGST Act. Further, henceforth, for the purposes of this Advance Ruling, a reference to such a similar provision under the CGST or AP GST Act would be mentioned as being under the GST Act.

**3. Brief Facts of the case:**

M/s. Metro Aluminium (herein referred as applicant), holding GSTIN 37ARYPA8266B1ZH, having registered address #76-8-8/1, Crombay Road, Bhavanipuram, Vijayawada(AP), are registered taxable person. The applicant is engaged in business of Aluminium extrusions (Dealers for Jindal aluminium), other product of Aluminium and hardware.

**4. QUESTION RAISED BEFORE THE AUTHORITY:**

The applicant seeks Advance Ruling with a clarification on the following

1. Aluminium ladders –Generally used for Domestic / House –hold purpose. Made of aluminium metal and corners are concealed with plastic caps. Applicant selling this product under HSN: 7615 @GST 12%. Applicant sought for the liability of tax to be collected.
2. Aluminium industrial ladders – Aluminium is majorly used with other Metals (S.S & M.S) used for tools and additional support. Applicant selling this Product under HSN:7616 @GST 18%. Applicant sought for the liability of tax to be collected.

On Verification of basic information of the applicant, it is observed that the applicant falls under Central jurisdiction, i.e. Assistant Commissioner, CGST, Bhavanipuram, A.P. Accordingly, the application has been forwarded to the jurisdictional officers with a copy marked to the State tax authorities to offer their remarks as per the Section 98(1) of CGST /APGST Act 2017.



In response, the concerned jurisdictional officer of State stated that there are no pending proceedings relating to the applicant and no proceedings were passed on the issue, for which the advance ruling sought by the applicant

**2. RECORD OF PERSONAL HEARING:**

Sri Aashish Kumar Jain, Proprietor of the Applicant company appeared for personal hearing on 10.12.2018 and they reiterated the submission already made in the application.

**3. DISCUSSIONS AND FINDINGS:**

We have examined the issues raised in the application. The taxability, classification, applicable rate of tax, eligibility of exemption etc., for the goods and services supplied or to be supplied, as governed under the provisions of respective GST Acts are examined.

As per the rules of interpretation of GST Tariff & General rules for interpretation of the schedule, classification of goods shall be governed by certain principles laid down therein.

In the present case the goods under question, i.e., the Aluminium ladders - Generally used for Domestic / House -hold purpose, do not fall under the entry no 186 of Schedule II of Notification 01/2017 of IGST Act attracting the tax rate of 12%( 6%CGST+ 6% SGST) as contested by the Applicant. The Aluminium Ladders, meant for Household purpose are not the class of goods akin to the HSN Code 7615, of Table, kitchen or other household articles. These are meant to be used at any place, and necessarily not be classified akin to kitchen or household articles basing on the description, purpose and use of the goods. Hence it is more appropriate to consider them under the entry of Other Articles of Aluminium under HSN code 7616 attracting the tax rate of 18% (9% CGST + 9 % SGST) as per Schedule III of Notification No.1/2017-Central Tax (Rate) Dt:28-06-2017.

S. No.	Chapter / Heading / Subheading / Tariff item	Description of Goods
276	7616	Other articles of aluminium

The second item in question i.e. Aluminium industrial ladders used for tools and additional support, which are being charged at 18% under HSN code 7616 attracting the tax rate of 18% (9% CGST + 9 % SGST) of GST as referred by the Applicant is agreeable , on the same lines as mentioned in the first case.



## RULING

### (Under section 98 of Central Goods and Services Tax Act, 2017 and the Andhra Pradesh Goods and Services Tax Act, 2017)


Irrespective of the end use of the ladders whether for domestic purpose or for Commercial use, Aluminium ladders come under HSN code 7616, "**Other articles of Aluminium**" and accordingly attract Tax rate of 18% (9% CGST+9% SGST).

Sd/-D. RAMESH  
Member (State Tax)

Sd/-S.NARASIMHA REDDY  
Member (Central Tax)

//t.c.f.b.o//



  
Assistant Commissioner (ST)  
Assistant Commissioner (State Tax)  
O/o. Chief Commissioner of State Tax,  
Andhra Pradesh, Vijayawada.

#### To

1. M/s. Metro Aluminium, #76-8-8/1, Crombay Road, Bhavanipuram, Vijayawada

#### Copy to

2. The Assistant Commissioner of Central Tax, Bhavanipuram Range, Amaravathi, CGST Division, Central Revenue Buildings, M.G.Road, Vijayawada 520 002.
3. The Assistant Commissioner (ST), Bhavanipuram, Vijayawada Division.

#### Copy submitted to

4. The Chief Commissioner (State Tax), O/o Chief Commissioner of State Tax, Eedupugallu, Vijayawada
5. The Chief Commissioner (Central Tax), O/o Chief Commissioner of Central tax & Customs, Visakhapatnam Zone, GST Bhavan, Port area, Visakhapatnam - 530035

**Note:** Under Section 100 of the APGST Act 2017, an appeal against this ruling lies before the Appellate Authority for Advance Ruling constituted under Section 99 of APGST Act, 2017, with in a period of 30 days from the date of service of this order.