

**GUJARAT AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX
A/5, RAJYA KAR BHAVAN, ASHRAM ROAD,
AHMEDABAD - 380 009.**



ADVANCE RULING NO. GUJ/GAAR/R/2022/29
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2022/AR/03)

Date: 11.05.2022

Name and address of the applicant	:	M/s. Swadeshi Empresa Pvt. Ltd., Plot No. 22, Team Estate, Nr. Chachawadi Mandir, Moriya, Chachawadi, Vasna, Sanand, Ahmedabad - 382213
GSTIN/ User Id of the applicant	:	24ABDCS5480P1ZS
Date of application	:	20-01-2022
Clause(s) of Section 97(2) of CGST / GGST Act, 2017, under which the question(s) raised.	:	<i>a</i>
Date of Personal Hearing	:	22-03-2022
Present for the applicant	:	Shri Abhishek Modi, Managing Director and Shri Ronak Patni, Advocate

Brief Facts

The applicant, M/s. Swadeshi Empresa Pvt. Ltd., seeks Ruling on HSN Tariff of ‘fire safety product assembled on trolley’, consisting of engine operated pump, water tank, hose reel, pipe and gun, operated through electric panel on trolley. M/s Swadeshi submitted that it is classifying said goods at HSN 84241000 as general firefighting equipment.

Personal Hearing

2. Virtual hearing granted on 22-03-22 was attended by Shri Abhishek Modi, MD and Shri Ronak Patni, Advocate and they reiterated the submission.

Revenue’s Submission

3. Revenue has neither submitted its comments nor appeared for hearing.

Findings

4. We note that Tariff 84241000, cited by M/s Swadeshi, describes Fire Extinguishers, whether or not charged. **Further as per the HSN Explanatory Notes, this heading (8424) does not include Firefighting pumps with or without internal reservoirs, heading 8413 (non-automobile types) or heading 8705 (automobile types) .** We hold that the HSN Explanatory Notes are a guide and a persuasive tool to assist us in determining the Classification in GST Tariff.

5.1 We refer to Tariff 8413, which reads as follows:

GST Tariff

8413 PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A MEASURING DEVICE;

liquid elevators

8413: Pumps

841319: Other

84131990: Other

5.2 We refer to the HSN Sub heading Explanatory Note to Subheadings 8413.11 and 8413.19 at page PageNo. XVI-8413-5, reads as follows:

These sub-heading covers only those pupms, of whatever type, which form, or have been designed to form, a unit with a device permitting the volumetric control of the quantity of liquid discharged, whether or not this device is presented at same time as the pump.

This control device may be very simple (for example, a calibrated or globe unit) or, on the contrary, consist of more complex mechanisms automatically controlling the stopping of the pump when a given total quantity is discharged (such as, for example , a delivery pump comprising a calibrated cylinder (measuring cylinder) and a device permitting , on the one hand, the determining of a desired quantity and, on the other stopping the pump motor when the predetermined quantity is obtained or fulfilled other operations connected with volumetric control proper (for example, pumps for integration of totals, prepayment pumps, price-calculating pumps, sampling pumps, automatic mixture regulating pumps and automatic dosage pumps).

On the other hand, when, for example, the measuring device is designed to be simply mounted on the tube through which the liquid set in motion by the pump flows, each of the two units (pumps and measuring device) are to be classified in their own headings, even when presented together.

These sub-headings cover, for example, pumps for delivering petrol or other motor fuels and lubricants as well as pumps with a measuring devices for use in food shops, laboratories and various industrial activities'.

6. We refer to the description of the Goods which is a water mist firefighting trolley. It is an assembly of Pump driven through engine, water tank, hose reel, pipe and gun and these assembled parts are kept on trolley. This firefighting goods sprays water in such a way that a small quantity of water is sprayed at high velocity to make very fine disjointed droplets of water covering an exponentially larger area. The high pressure hose reel is fitted with high pressure fog/ jet gun. The gun has a pistol grip nozzle having discharge of atleast 12-30 lpm at 100 bar (pressure). Thereby subject goods are called water mist firefighting goods. We find that the description of the goods may be categorized as Firefighting pump with internal reservoir and thereby, as per HSN Explanatory Notes does not merit classification at Tariff 84241000. Further the subject product is not a Fire fighting vehicle as described at Tariff 8705. The subject goods have ultrahigh pressure

pump driven through the engine to discharge water at a specified LPM at specified pressure (bar) and thereby the goods need to be fitted or designed to be fitted with pressure measuring device. Further, we note that the said goods have nozzle attached to the water pipe permitting the control of the water mist discharged. We find this Tariff item 84131990 satisfying the product description. **The HSN explanatory notes to 8424 has excluded such fire extinguishing goods and categorized them under 8413.**

7. In conspectus of aforementioned Discussion and Findings, in pursuance to HSN Explanatory Notes to Chapter heading 8424 [page number: XVI-8424-1] and to HSN Explanatory Notes to Subheading 841311 and 841319 [page number: XVI-8413-5], We pass the Ruling,

Ruling

We classify the said Fire safety product trolley at HSN 84131990.

(ATUL MEHTA)
MEMBER (S)

(ARUN RICHARD)
MEMBER (C)

Place: Ahmedabad

Date: 11.05.2022