

**MAHARASHTRA AUTHORITY FOR ADVANCE RULING**

**GST Bhavan, Room No.107, 1st floor, B-Wing, Old Building, Mazgaon, Mumbai – 400010.  
(Constituted under Section 96 of the Maharashtra Goods and Services Tax Act, 2017)**

**BEFORE THE BENCH OF**

**(1) Shri. Rammohan Rao, Additional Commissioner of Central Tax, (Member)**

**(2) Shri. T. R. Ramnani, Joint Commissioner of State Tax, (Member)**

ARN No.	AD270321021371Q
GSTIN Number, if any/ User-id	27AAACT2727Q1ZW
Legal Name of Applicant	M/s. Tata Motors Limited
Registered Address/Address provided while obtaining user id	Tata Motors Limited, Nigadi Bhosari Road, Pimpri, Haveli, Pune 411 018
Details of application	GST-ARA, Application No. 83 Dated 24.03.2021
Concerned officer	Commissionerate-Pune-I, Division-II, Pimpri, Range V
<b>Nature of activity(s) (proposed/present) in respect of which advance ruling sought</b>	
A	Category <b>Factory/ Manufacturing</b>
B	Description (in brief) (As per applicant) The Applicant is in the business of manufacture and sale of motor vehicles, chassis and parts thereof. The Applicants will be manufacturing Tata Ace Garbage Tipper vehicles for supply to Municipal Corporations, Municipalities, Urban Development Bodies, Gram Panchayats and to contractors to whom operation & maintenance contract has been awarded by these bodies, under Swachh Bharat Mission for collection and disposal of household garbage.
Issue/s on which advance ruling required	➤ Classification of any goods or services or both ➤ Determination of the liability to pay tax on any goods or services or both
Question(s) on which advance ruling is required	As reproduced in para 01 of the Proceedings below.

**NO.GST-ARA- 83/2020-21/B- 112**

Mumbai, dt. 01/12/2022

**PROCEEDINGS**

**(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)**

The present application has been filed under section 97 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 [hereinafter referred to as “the CGST Act and MGST Act” respectively ] by **M/s. Tata Motors Limited**, the applicant, seeking an advance ruling in respect of the following questions.



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- a. Whether Tata Ace Garbage Tipper vehicle with its variants for Garbage applications as specified in Annexure `2` (hereinafter called as Garbage Tipper vehicles), which will be manufactured exclusively keeping in view the requirements of National Green Tribunal (NGT in short), for supply to Municipal Corporations, Municipalities, Urban Development Bodies, Gram Panchayats and to contractors to whom operation & maintenance contract has been awarded by these Govt. bodies under Swachh Bharat Mission, for collection and disposal of household garbage, are classifiable under Tariff Item 8705.90.00 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as Special Purpose Motor Vehicles or is classifiable under any other appropriate Tariff item?
- b. Whether the above mentioned Garbage Tipper vehicles would attract IGST @ 18% under Sr. No. 401A under Schedule III of IGST Rates specified under Notification No. 1/2017-Integrated Tax (Rate), dated 28.06.2017, as amended?
- c. If answer to question (b) above is in negative, what IGST rate would be applicable on the above mentioned Garbage Tipper vehicles?

At the outset, we would like to make it clear that the provisions of both the CGST Act and the MGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the MGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, the expression 'GST Act' would mean CGST Act and MGST Act.

## **2. FACTS AND CONTENTION – AS PER THE APPLICANT:**

The submissions, as reproduced verbatim, could be seen thus-

- 2.1 *The Applicant is in the business of manufacturing and selling of vehicles, chassis for vehicles and parts thereof. The Applicant manufacture commercial vehicles as well as passenger vehicles.*
- 2.2 *The Applicant is planning to manufacture Tata Ace Garbage Tipper vehicles & its variants (hereinafter referred to as Garbage Tipper vehicle), which will be supplied to Municipal Corporations, Municipalities, Urban Development Bodies, Gram Panchayats and to contractors to whom operation & maintenance contract has been awarded by these Govt. bodies (hereinafter referred to as Govt. Bodies) under Swachh Bharat Mission for collection and disposal of household garbage. The Garbage Tipper vehicle is specially designed in such a way to enable access to small lanes for garbage collection for tipping the same in to a compactor or at dumping sites as decided by Govt. customers.*





- 2.3 This Garbage Tipper vehicle has 60:40/ 70:30 partition for segregation of DRY waste & WET waste at source (while collecting it from lanes/houses) as per National Green Tribunal (in short NGT) guidelines. The bodies are designed with tarpaulin/ hard metallic cover to transfer garbage under covered condition as per NGT guidelines.
- 2.4 The Garbage Tipper vehicle has exclusive use of collection of garbage and is also exclusively sold to Govt. Bodies.
- 2.5 The Automotive Research Association of India (ARAI in short) has issued Certificate No. AAPN001 F001 dated 15.01.2020 for chassis of Tata Ace Garbage Tipper vehicles wherein various applications / variants of these vehicles are certified. A copy of the said Certificate is enclosed & marked as **Annexure `3`**.
- 2.6 In First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as First Schedule), in Chapter Heading 8705, special purpose motor vehicles have been specified as below: "8705 Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixers lorries, spraying lorries, mobile workshops, mobile radiological units)

8705 10 00	Crane lorries
8705 20 00	Mobile drilling derricks
8705 30 00	Fire fighting vehicles
8705 40 00	Concrete-mixer lorries
8705 90 00	Other"

A copy of relevant abstract for Chapter Heading 8705 is enclosed & marked as **Annexure `4`**

- 2.7 As per Harmonized System of Nomenclature (HSN), the heading 8705 covers range of motor vehicles, specially construed or adapted, equipped with various devices that enabled them to perform certain non-transport functions i.e. the primary function of a vehicle of this heading is not the transport of persons or goods. These vehicles cover trucks used for cleaning streets, gutters, airfield runways etc. (sweepers, sprinklers, sprinkler-sweepers & cesspool emptier), break down lorries, crane lorries, fire fighting vehicles, concrete-mixers lorries, spraying lorries, mobile workshops, mobile radiological units etc.
- 2.8 In exercise of the power conferred by Section 5(1) of the Integrated Goods and Services Tax Act, 2017 (in short IGST Act), the Central Government has issued Notification No. 1/2017-Integrated Tax (Rate) dated 28.06.2017 as amended. The IGST rate on goods are specified in various Schedules notified by the said Notification.



2.9 For Special Purpose Motor Vehicles, IGST rate of 18% has been specified under Sr. No. 401A under Schedule III of IGST Rates by Notification No. 1/2017-Integrated Tax (Rate), dated 28.06.2017 as amended. For ready reference the details are reproduced below:

S No.	Chapter/ Heading/ Sub- heading/ Tariff Item	Description of Goods
401A	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixers lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)

2.10 An explanation has been appended to the said Schedule that:

“Explanation.- For the purpose of this Schedule, -

(iii) “Tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).”

(iv) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and the Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.”

A copy of relevant pages of said Notification is attached & marked as **Annexure `5`**.

2.11 Under the circumstances, the Applicants would like to seek an advance ruling on questions raised in Para (1.1 to 1.3) above.

**B. STATEMENT CONTAINING APPLICANT'S INTERPRETATION OF LAW APPLICANT'S INTERPRETATION**

**1. Applicant's eligibility for Advance Ruling**

1.1. In order to file an application in relation to supply of goods or services before the Authority of Advance Ruling, the Applicant must satisfy the conditions prescribed under the Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as 'IGST Act'), Central Goods and Services Tax Act, 2017 (hereinafter referred to as 'CGST Act') and Maharashtra Goods and Services Tax Act, 2017 (hereinafter referred to as 'MGST Act').

1.2. Please note that the provisions of the MGST Act and IGST Act' are pari materia to the provisions of the CGST Act. Therefore, for convenience sake, Applicant has referred only to the provisions of



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CGST Act in this submission. However, Applicant's submission should equally be read under the MGST Act and IGST Act.

- 1.3. Section 95 to 106 of the CGST Act, 2017 enunciated under Chapter XVII cover Advance Ruling and its appeals. The definitions and questions on which advance ruling is sought is provided under Section 95 and 97 respectively. The relevant sections are extracted below:

**Section 95. Definitions:** In this Chapter, unless the context otherwise requires,—

(a) **“advance ruling” means a decision** provided by the Authority or the Appellate Authority or the National Appellate Tribunal to an applicant on matters or on questions specified in sub-section (2) of section 97 or sub-section (1) of section 100 or of Section 101C, **in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant;**

(c) **“applicant” means any person registered or desirous of obtaining registration under this Act;**

**Section 97. Application for advance ruling:**

(1) An applicant .....

(2) The question on which the advance ruling is sought under this Act, shall be in respect of, —

(a) classification of any goods or services or both;

(b) applicability of a notification issued under the provisions of this Act;

(c) determination of time and value of supply of goods or services or both;

(d) admissibility of input tax credit of tax paid or deemed to have been paid;

(e) determination of the liability to pay tax on any goods or services or both;

(f) whether applicant is required to be registered;

(g) whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.

- 1.4. From the afore mentioned provisions on Advance Ruling, it can be concluded that the Applicant is eligible to seek an advance ruling, in respect of determination of classification of Garbage Tipper vehicle and tax liability to be discharged on it.
- 1.5. Therefore, it can be construed that the Applicant satisfies the criterion required for filing this application for advance ruling.

**2. Issue requiring advance ruling**



- 2.1 *The issues on which advance ruling is sought, are mentioned at Para (1.1 to 1.3) of Annexure 'A' to this Application and for the sake of brevity, the same are not reproduced here.*
- 2.2 *In this context, the Applicant have analyzed the relevant legal provisions in the ensuing Paras.*
- 2.3 *The Chapter sub-heading 8705 covers special purpose vehicles and defines special purpose vehicles as other than those principally designed for the transport of persons or goods. Few illustrative examples of vehicles which would be covered under this heading are also given in this sub-heading. These vehicles cover trucks used for cleaning streets, gutters, airfield runways etc. (sweepers, sprinklers, sprinkler-sweepers & cesspool emptier), break-down lorries, crane lorries, fire fighting vehicles, concrete-mixers lorries, spraying lorries, mobile workshops, mobile radiological units etc.*
- 2.4 *The Garbage Tipper vehicles are specially / exclusively designed for garbage application and for use by Govt. Bodies. The Garbage Tipper vehicle enable access to small lanes for garbage collection for tipping the same in to a compactor or at dumping sites as decided by Govt. Bodies. This Garbage Tipper vehicle has 60:40/ 70:30 partition for segregation of DRY waste & WET waste at source (while collecting it from lanes/houses) as per National Green Tribunal (in short NGT) guidelines. The bodies are designed with tarpaulin/ hard metallic cover to transfer garbage under covered condition as per NGT guidelines. Also, these vehicles have exclusive features of Power Take off (PTO) through gear box for operating hydraulic tipping equipment.*
- 2.5 *Also, in view of its exclusive use for garbage application, 60:40/ 70:30 partition for segregation of DRY waste & WET waste at source (while collecting it from lanes/houses), the vehicle cannot be said to have principally designed to carry persons or goods. Hence, this vehicle would merit classification under Chapter sub-heading 87.05.*
- 2.6 *Also, as per Explanatory Notes to Harmonized System of Nomenclature (HSN), the heading 8705 covers range of motor vehicles, specially construed or adapted, equipped with various devices that enabled them to perform certain non-transport functions, i.e. the primary function of a vehicle of this heading is not the transport of persons or goods.*
- 2.7 *The Applicant further state that the impugned vehicle is designed for specific garbage application.*
- 2.8 *The Customs Tariff is aligned, up to 6 digit level, with the Harmonized System of Nomenclature (HSN in short) issued by the World Customs Organization. The HSN Explanatory Notes, released by the World Customs Organization, aid in the interpretation of the Headings of the Customs Tariff and may be used as a safe guide for the same.*
- 2.9 *The Hon'ble CEGAT, New Delhi in the case of Maniar & Co. Vs. CCE, Ahmedabad (2000 (119) ELT 418) has decided classification of similar use of vehicle under Chapter heading 87.05. In this case,*





while deciding the classification of Dumper placer, which is used to carry the garbage collected in the containers placed at various collection points in the city or town, has held that it is not the vehicle for transport of goods hence cannot be classified under Chapter 87.04; it is classifiable under Chapter 87.05 as a special purpose vehicle.

- 2.10 Also, the Hon'ble CESTAT, Mumbai in the case of CCE, Pune Vs Kailash Auto Builders (2010 (257) ELT 582) while deciding the classification of Skip Loaders, supplied to municipal corporation for collection of city garbage, has held that it is classifiable under Chapter Heading 87.05.

**Conclusion**

Based on the above factual position, legal provisions and judicial pronouncements, it is Applicant's interpretation that Garbage Tipper vehicle would fall under Tariff Item 8705.90.00 and would attract IGT @ 18% under Sr. No. 401A of Schedule III of IGST Rates notified by Notification No. 1/2017-Integrated Tax (Rate), dated 28.06.2017 as amended.

**03. CONTENTION – AS PER THE CONCERNED OFFICER:**

The submissions, as reproduced verbatim, could be seen thus-

**Officer Submission Dated 17.01.2022.**

Kindly refer to Preliminary Hearing Notice fixed on 16.11.2021 at 11.50 am received from your office dated 18.10.2021.

In this connection, the Principal Commissioner, Central Tax, Pune-I Commissionerate, has approved the following matter as submissions to the advance ruling authority.

"Please refer to the aforementioned application dt.09.03.2021 filed by the applicant under which the applicant has sought advance ruling on classification and GST rate that would be applicable for garbage Tipper Vehicles to be supplied to Municipal Corporations, Municipalities, Urban Development Bodies, Gram Panchayats, and to contractors to whom operation & maintenance contract has been awarded by these bodies, under Swachh Bharat Mission for collection and disposal of household garbage.

In this regard, the duly approved legal submissions on the questions of the applicant are provided as under:

In the application No 83 dated 24.03.2021, the subject applicant vide para 2.5 of the application stated that the ARAI has issued Certificate No AAPN 0001 F01 dated 15.01.2020 for chassis of Tata Ace Garbage Tipper Vehicles wherein various application/variants of these vehicles are certified. However, the ARAI certificate enclosed with the application is Certificate No AAPN0001F01 dated 15.09.2020. On enquiring with the applicant about the different dates shown in the application & certificate, the



applicant vide email dated 17-11-2021 clarified that the typo error in mentioning date of the Certificate issued by ARAI is mentioned as 15.01.2020 in Para 2.5 of Annexure 'A' of the ARA-01 application from instead of 15.09.2020.

The certificate No. AAPN0001F01 dated 15.09.2020 in short mentions the name of Base Model as TATA ACE GOLD PETROL BS-VI and the type of vehicle as Goods Carrier having GVW 1615 Kg. Further on going through the layout of TATA ACE GOLD PETROL CAB CHASSIS BOX TIPPER it appears that the said vehicle can be used for transportation of any goods including goods in powder form.

Chapter 8705 of GST Tariff is specified as below:

8705 SPECIAL PURPOSE MOTOR VEHICLES, OTHER THAN THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS OR GOODS (FOR EXAMPLE, BREAKDOWN LORRIES, CRANE LORRIES, FIRE FIGHTING VEHICLES, CONCRETE-MIXERS LORRIES, SPRAYING LORRIES, MOBILE WORKSHOPS, MOBILE RADIOLOGICAL UNITS)

In this case, the applicant has submitted Certificate No AAPN0001F01 dated 15.09.2020 issued by ARAI showing the type of the vehicle as Goods Carrier. The chapter heading 8705 specifies special purpose vehicles, **other than those principally designed for the transports or goods.**

From the above, it can be seen that the vehicle manufactured by the applicant is a goods carrier and cannot be termed as a special purpose vehicles as claimed by the applicant. In the tariff heading 8705, it is clearly shown that what could be the vehicles like Breakdown Lorries, Crane Lorries, Fire fighting Vehicles, Concrete Mixer Lorries, Spraying Lorries, Mobile Workshops, Mobile Radiological Units and Tata Ace Garbage Tipper vehicle cannot be compared with them or it can be termed as a similar vehicle.

Thus from the above it can be seen that Tata Ace Garbage Tipper vehicle appears to be classified under Tariff item 8704 31 90 of the First Schedule to the Customs Tariff Act 1975 (51 of 1975) and not under 8705 90 00 of the First Schedule to the Customs Tariff Act 1975 (51 of 1975).

The above contentions are provided on the basis of the information provided by the applicant under Form GST ARA-01 and Annexure-1, Annexure-2, Annexure-3 & Annexure-4 of the application. Accordingly, it is prayed that the application filed by M/s. Tata Motors Ltd. (GSTIN: 27AAAC2727QiZW) under section 97 of the CGST Act, 2017, is liable to be rejected and correct classifications be assigned as per the view of the department mentioned in the above paragraphs."

#### 04. HEARING

Preliminary e-hearing in the matter was held on 17.11.2021. The Authorized representative of the applicant, Shri. Sanjay Ekhande, DGM, Finance was present. The Jurisdictional officer Smt. Vidya, Superintendent, Range-V, Div-II, Pimpri, Commr-Pune-I was present.





The application was admitted and called for final hearing on 15.11.2022. Shri. Sanjay Ekahande, Head Indirect Tax & Shri. Rajesh Shukla, DGM Indirect Tax, Authorized Representative, appeared made oral and written submissions. Jurisdictional Officer Smt. Vidya Patwardhan, Superintendent, Range-V, DIV-II, PUNE-I, Appeared. We heard both the sides.

**05. OBSERVATIONS AND FINDINGS:**

- 5.1. We have gone through the facts of the case, documents on record, oral and written submissions made by the applicant as well as the submissions made by the jurisdictional officer.
- 5.2. Applicant stated that the Chapter sub-heading 8705 covers special purpose vehicles and defines special purpose vehicles as other than those principally designed for the transport of persons or goods. Few illustrative examples of vehicles which would be covered under this heading are also given in this sub-heading. These vehicles cover trucks used for cleaning streets, gutters, airfield runways etc. (sweepers, sprinklers, sprinkler-sweepers & cesspool emptier), break-down lorries, crane lorries, fire fighting vehicles, concrete-mixers lorries, spraying lorries, mobile workshops, mobile radiological units etc.
- 5.3. Applicant further stated that the Garbage Tipper vehicles are specially / exclusively designed for garbage application and for use by Govt. Bodies. The Garbage Tipper vehicle enable access to small lanes for garbage collection for tipping the same in to a compactor or at dumping sites as decided by Govt. Bodies. This Garbage Tipper vehicle has 60:40/ 70:30 partition for segregation of DRY waste & WET waste at source (while collecting it from lanes/houses) as per National Green Tribunal (in short NGT) guidelines. The bodies are designed with tarpaulin/ hard metallic cover to transfer garbage under covered condition as per NGT guidelines. Also, these vehicles have exclusive features of Power Take off (PTO) through gear box for operating hydraulic tipping equipment.
- 5.4. Applicant contended that in view of its exclusive use for garbage application, 60:40/ 70:30 partition for segregation of DRY waste & WET waste at source (while collecting it from lanes/houses), the vehicle cannot be said to have principally designed to carry persons or goods. Applicant requested that, this vehicle would merit classification under Chapter sub-heading 87.05.
- 5.5 Applicant submitted that as per Explanatory Notes to Harmonized System of Nomenclature (HSN), the heading 8705 covers range of motor vehicles, specially construed or adapted, equipped with various devices that enabled them to perform certain non-transport functions, i.e. the primary function of a vehicle of this heading is not the transport of persons or goods.
- 5.6. The Applicant further state that the impugned vehicle is designed for specific garbage application.



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5.7. Applicant submitted the certificate issued by ARAI (Automotive Research Association of India) is read as under "The certificate No. AAPN0001F01 dated 15.09.2020 in short mentions the name of Base Model as TATA ACE GOLD PETROL BS-VI and the type of vehicle as Goods Carrier having GVW 1615 Kg". The applicant submitted that "on going through the layout of TATA ACE GOLD PETROL CAB CHASSIS BOX TIPPER it appears that the said vehicle can be used for transportation of any goods including goods in powder form". Here applicant admits that it can be used for transportation of goods.

5.8. The jurisdiction officer contended that the compactor and loading device do not preclude the vehicle from **classification** within heading 8704. The removable container body is no less a body for the transport of goods than a fixed body or dumper body on a refuse truck. A motor vehicle designed to use a removable container body for transport of refuse is similarly no less a refuse truck than is one designed with a fixed body. Compacting refuse collectors are included in the kinds of motor vehicles in heading 8704. The jurisdiction officer further submitted that:

*"In this case, the applicant has submitted Certificate No AAPN0001F01 dated 15.09.2020 issued by ARAI showing the type of the vehicle as Goods Carrier. The chapter heading 8705 specifies special purpose vehicles, **other than those principally designed for the transports or goods.**"*

*From the above, it can be seen that the vehicle manufactured by the applicant is a goods carrier and cannot be termed as a special purpose vehicles as claimed by the applicant. In the tariff heading 8705, it is clearly shown that what could be the vehicles like Breakdown Lorries, Crane Lorries, Fire fighting Vehicles, Concrete Mixer Lorries, Spraying Lorries, Mobile Workshops, Mobile Radiological Units and Tata Ace Garbage Tipper vehicle cannot be compared with them or it can be termed as a similar vehicle."*

After perusal of above referred to Certificate dated 15/9/2020 it is seen that in the column of Type of vehicle it is mentioned as "goods carrier". Thus, as per the certificate itself it is goods carrier. Thus the said vehicle would get covered under heading 87049090, after considering all the contentions and facts as available on record. The dealer has not produced details as to tonnage of vehicles, so this finding that it is covered by 87049090 is given on the best judgment basis. As shown in underlined portion above the applicant admitted that it can be used for transportation of goods. The starting words of Entry 8704 are "Motor Vehicles for the transport of goods". Thus rate of tax applicable shall be 28%; as only refrigerated vehicles are taxable at 18%; and remaining all trucks covered under heading 8704 are taxable at 28%. The case law relied by the applicant pertains to pre-GST era. The vehicle sold by applicant is not refrigerated type. The competing entries read as under:





**Motor vehicles for the transport of goods**, IGST rate of 28% has been specified under Sr. No. 166 under Schedule IV of IGST Rates by Notification No. 1/2017-Integrated Tax (Rate), dated 28.06.2017. The Schedule entry read as under:

S No.	Chapter/ Heading/ Sub-heading/ Tariff Item	Description of Goods
166	8704	Motor vehicles for the transport of goods [other than Refrigerated motor vehicles]

**For Special Purpose Motor Vehicles**, IGST rate of 18% has been specified under Sr. No. 401A under Schedule III of IGST Rates by Notification No. 1/2017-Integrated Tax (Rate), dated 28.06.2017 as amended. For ready reference the details are reproduced below: (relied by the applicant)

S No.	Chapter/ Heading/ Sub-heading/ Tariff Item	Description of Goods
401A	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixers lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)

As regards reliance on case law, it is seen that the facts and evidence before this bench are different from the material discussed in the cases cited by the applicant.

### Conclusion

Hence it is held that Garbage Tipper vehicle for the transport of the goods would fall under tariff item 8704 and would attract tax at 28% under Sr. No. 166 of Schedule IV of CGST Rates notified by Notification No. 1/2017-CGST Tax (Rate), dated 28.06.2017 as amended.

06. In view of the extensive deliberations as held hereinabove, we pass an order as follows:

### ORDER

**(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)**

For reasons as discussed in the body of the order, the questions are answered thus –



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Question a:- Whether Tata Ace Garbage Tipper vehicle with its variants for Garbage applications as specified in Annexure `2` (hereinafter called as Garbage Tipper vehicles), which will be manufactured exclusively keeping in view the requirements of National Green Tribunal (NGT in short), for supply to Municipal Corporations, Municipalities, Urban Development Bodies, Gram Panchayats and to contractors to whom operation & maintenance contract has been awarded by these Govt. bodies under Swachh Bharat Mission, for collection and disposal of household garbage, are classifiable under Tariff Item 8705.90.00 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as Special Purpose Motor Vehicles or is classifiable under any other appropriate Tariff item?

Answer: - Answer is in negative.

Question b: - Whether the above-mentioned Garbage Tipper vehicles would attract IGST @ 18% under Sr. No. 401A under Schedule III of IGST Rates specified under Notification No. 1/2017-Integrated Tax (Rate), dated 28.06.2017, as amended?

Answer: - Answer is in negative.

Question c: - If answer to question (b) above is in negative, what IGST rate would be applicable on the above-mentioned Garbage Tipper vehicles?

Answer: - IGST @ 28%.



  
M. RAMMOHAN RAO  
(MEMBER)

  
T. R. RAMNANI  
(MEMBER)

**Copy to:-**

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The Pr. Chief Commissioner of Central Tax, Churchgate, Mumbai
5. The Joint commissioner of State Tax, Mahavikas for Website.



Note:-An Appeal against this advance ruling order shall be made before The Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax, 15th floor, Air India Building, Nariman Point, Mumbai – 400021. Online facility is available on [gst.gov.in](http://gst.gov.in) for online appeal application against order passed by Advance Ruling Authority.

