


<b>GUJARAT AUTHORITY FOR ADVANCE RULING</b> <b>GOODS AND SERVICES TAX</b> <b>D/5, RAJYA KAR BHAVAN, ASHRAM ROAD,</b> <b>AHMEDABAD – 380 009.</b>	
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**ADVANCE RULING NO. GUJ/GAAR/R/2025/ 18**  
 (IN APPLICATION NO. Advance Ruling/SGST&CGST/2024/AR/35)

**Date: 30/04/2025**

Name and address of the applicant	:	M/s. Yanfeng Seating (India) Pvt Ltd GIDC Industrial Estate, Halol, Gujarat-389350
GSTIN of the applicant	:	24AABCY0080A1ZZ
Jurisdiction Office	:	Office of the Assistant Commissioner of State Tax, Unit-46, Range-12, Division-5.
Date of application	:	23.11.2024
Clause(s) of Section 97(2) of CGST/GGST Act, 2017, under which the question(s) raised.	:	(a). (b)
Date of Personal Hearing	:	24.04.2025
Present for the applicant	:	Shri Bhavesh Patel, (CA) and Shri Hiren Parikh.

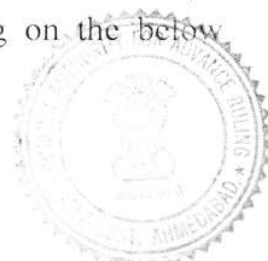
**Brief facts:**

M/s. Yanfeng Seating (India) Pvt Ltd, GIDC Industrial Estate, Halol, Gujarat [for short –‘applicant’] is registered under GST and their GSTIN is 24AABCY0080A1ZZ.

2. The applicant has filed this application seeking guidance on the appropriate classification and GST rates applicable on goods under HSN 9401 in terms of notification No. 05/2024-Central Tax (Rate) dated 8.10.2024, read in conjunction with circular No. 235/29/2024-GST.

3. The applicant has further stated that the said notification has introduced changes in the classification of items under HSN 9401, moving certain goods from entry 435A of Schedule II (18%) to Entry 210A of Schedule IV (28%), which has led to several ambiguities.

4. In view of the foregoing, the applicant has sought ruling on the below mentioned question viz:



- i. Confirmation on the GST rates applicable to all items under HSN 9401, distinguishing between car seats (HSN 94012000) and other subcategories?
- ii. Guidance on how to resolve discrepancies during BOE filing for imported car seats to reflect the correct GST rate (28%)?
- iii. Guidance on how to resolve discrepancies during BOE filing for imported car seats to reflect the correct GST rate (28%)?
- iv. Can other parts fall under CH 87089900 attracting GST @ 28%?

5. Personal hearing was granted on 24.04.2025 wherein Shri Bhavesh Patel, (CA) and Shri Hiren Parikh, appeared on behalf of the applicant and reiterated the facts as stated in the application. The Bench pointed out to the applicant that the questions were not properly framed and further that issues beyond the scope of section 97(2) were also raised, to which the authorized representative fairly agreed.

### **Discussion and findings**

6. At the outset, we would like to state that the provisions of both the CGST Act and the GGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provisions under the GGST Act.

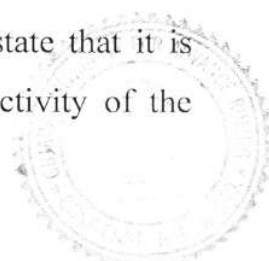
7. We have considered the submissions made by the applicant in their application for advance ruling as well as the oral submissions made during the course of personal hearing.

8. Before adverting to answering the question, we find it prudent to reproduce the relevant extract of Section 97(2) of the Central Goods and Services Tax Act, 2017, viz.,

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

- (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.

9. On going through the application, we are constrained to state that it is completely vague without even the basic details as to the business activity of the



applicant, their inputs, the manufacturing process they are involved in, etc. We find that the questions posed are also related to Customs, which is beyond the scope of section 97(2) of the CGST Act, 2017. As already mentioned above, in addition to the application being vague and incomplete, even the questions are not as per section 97 (2).

10. In view of the foregoing, we are left with no option but to rule as under:

### **Ruling**

The aforementioned application filed by M/s. Yanfeng Seating (India) Pvt Ltd is rejected in terms of section 98(2) of the CGST Act, 2017 read with sections 95(a), (c) and 97 of the CGST Act, 2017.

  
(Kamal Shukla)  
Member (SGST)

Place: Ahmedabad  
Date: 30.04.2025



  
(P.B. Meena)  
Member (CGST)