GUJARAT AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX D/5, RAJYA KAR BHAVAN, ASHRAM ROAD, AHMEDABAD – 380 009.	NATION TAX MARKET

ADVANCE RULING NO. GUJ/GAAR/R/2026/38
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2025/AR/46)

Date:29/09/2026

Name and address of the applicant	:	M/s. Sundek Sports Private Limited, Survey No. 431/P2, Nr. 9 Steel Town, Changodar, Ahmedabad, Gujarat (As per application) Plot No. 5, Sankalp Industrial Estate–2, Behind Kerala GIDC, Chiada, Ahmedabad, Gujarat – 382220 (At present)
GSTIN of the applicant	:	24AAYCS7908J1ZK
Jurisdiction Office	:	Division- IV- Changodar, Range-III, Ahmedabad North Commissionerate, Ahmedabad.
Date of application	:	07.11.2025
Clause(s) of Section 97(2) of CGST/GGST Act, 2017, under which the question(s) raised.	:	(a) (b) (e)(g)
Date of Personal Hearing	:	08.04.2026
Present for the applicant	:	Shri Pratik Parasrampuria

Brief facts:

M/s. Sundek Sports Private Limited, Survey No.431/P2, Nr. 9 Steel Town, Changodar, Ahmedabad, Gujarat. [for short – '*applicant*'], is registered under GST and their GSTIN is 24AAYCS7908J1ZK. Subsequently, the applicant has shifted its premises to Plot No. 5, Sankalp Industrial Estate–2, Behind Kerala GIDC, Chiada, Ahmedabad, Gujarat – 382220.

2. The applicant is engaged in the supply of outdoor playground and outdoor fitness/gym equipment installed at parks, schools, gardens, municipalities and public spaces. Their products generally include: (i) Outdoor playground slides, wings, see-saws, climbers, multi-activity play stations. (ii) Outdoor gym equipment such as twisters, pull-up bars, cross-trainers, leg press etc. (iii) Spare parts required exclusively for the above equipment (platforms, seats, handles, bearings, brackets, fabricated structures etc.). These products are made of metal (MS/GI/SS) with powder coating, and in some cases, components are plastic/FRP/HDPE.

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3. The applicant has further submitted that these products are supplied as equipment for physical exercise/outdoor games and not as toys for personal amusement. The applicant wishes to determine the correct classification (HSN) and the applicable GST rate especially in view of Notification No.09/2025-Central Tax (Rate) dated 17.09.2025 (effective from 22.09.2025), which supersedes earlier rate schedules and reorganizes goods into new schedules

4. The applicant has asked the following question on Advance Ruling:

"1. What is the appropriate classification (HSN Code) under GST for:

(a) Outdoor Playground Equipment.

(b) Outdoor Gym Equipment.

(c) Spare parts of Outdoor Playground Equipment.

(d) Spare parts of Outdoor Gym Equipment.

2. What is the applicable GST rate for supply of each of the above products in light of Notification No.09/2025-Central Tax (Rate) dated 17.09.2025?"

5. The applicant's interpretation of law is as under:

(i) Applicant has referred to Chapter 95 of the Customs Tariff Act, 1975 which covers "Articles and equipment for general physical exercise, gymnastics, athletics or outdoor games…parts and accessories thereof."

(ii) Their products are installed in open spaces and used for outdoor games/physical exercise. The equipment is not a toy nor an amusement ride nor machinery of industrial/commercial character.

(iii) The correct classification of their products is:

Product	**Proposed HSN**	**Description**
Outdoor Playground Equipment	95069990	Articles & equipment for outdoor games-other.

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Outdoor Gym equipment	95069190	Articles & equipment for general physical exercise – other.
Spare parts of above equipment	95069990	Parts & accessories of equipment under 9506.

(iv) Parts suitable for use solely or principally with equipment of a given heading shall be classified with that heading i.e. since spare parts are exclusively used with equipment under HSN 9506, the same HSN applies for spare parts.

(v) Their equipment is placed under heading 9506 under Schedule-I of Notification No.09/2025-Central Tax (Rate) dated 17.09.2025 (effective from 22.09.2025). Relevant entry reads as : "Articles and equipment for general physical exercise, gymnastics, athletics or outdoor games (HSN 9506), including parts and accessories thereof."

(vi) Effective GST rate would be 5% (CGST 2.5% + SGST 2.5%) for their products.

6. Personal hearing was granted on 08.04.2026 wherein Shri Pratik Parasrampuria, appeared on behalf of the applicant and reiterated the facts & grounds as stated in the application. During the course of hearing, the representative of the applicant was asked to submit supporting judgements if any and also the 12 digit HSN code of their products, if available at an early date.

7. The applicant vide email dated 08.04.2026 has submitted a copy a judgement dated 14.12.2016 issued by the Customs, Excise and Service Tax Tribunal, West Zonal Bench at Mumbai in the case of appeal (Appeal No. E/1868/06-Mum) filed by M/s. Arihant Industrial Corpn. Ltd. against OIA No. BFR/44/Th-II/06 dated 03.03.2006 issued by the Commissioner of Central Excise (Appeals) wherein it was held that items such as climbers and thrillers are used in children's playgrounds and gardens, are sports goods for children and therefore fall under the classification of sports goods classifiable under Chapter 9506.

Discussion and findings

8. 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

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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.

9. We have considered the submissions made by the applicant in their application for advance ruling as well as the submissions made both oral and written during the course of personal hearing. We have also considered the issue involved, the relevant facts & the applicant's submission/views in respect of question on which the advance ruling is sought.

10. We find that the applicant is engaged in the supply of outdoor playground and outdoor fitness/gym equipment installed at parks, schools, gardens, municipalities and public spaces which include: (i) Outdoor playground slides, swings, see-saws, climbers, multi-activity play stations. (ii) Outdoor gym equipment such as twisters, pull-up bars, cross-trainers, leg press etc. (iii) Spare parts required exclusively for the above equipment (platforms, seats, handles, bearings, brackets, fabricated structures etc.). The applicant has stated that these products are made of metal (MS/GI/SS) with powder coating, and in some cases, components are plastic/FRP/HDPE. The applicant wants to know the appropriate classification (HSN code) under GST of: (a) Outdoor Playground Equipment. (b) Outdoor Gym Equipment. (c) Spare parts of Outdoor Playground Equipment and (d) Spare parts of Outdoor Gym Equipment. They also what to know the applicable GST rate for supply of each of the above products in light of Notification No.09/2025-Central Tax (Rate) dated 17.09.2025.

11. The applicant has opined that the products supplied by them are classifiable under Heading 9506 of the Customs Tariff Act, 1975, that they are covered under Schedule-I of Notification No.09/2025-Central Tax (Rate) dated 17.09.2025 and chargeable to tax @5%. Therefore, we find it prudent to refer to the Chapter Notes of Chapter 95 of the Customs Tariff Act, 1975, heading 9506 as well as HSN notes pertaining to the said heading. The same are reproduced for ease of reference:

Chapter Notes of Chapter 95:

1. This Chapter does not cover:
(a) Candles (heading 3406);
(b) fireworks or other pyrotechnic articles of heading 3604;
(c) yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 4206 or Section XI;
(d) sports bags or other containers of heading 4202, 4303 or 4304;
(e) fancy dress of textiles, of Chapter 61 or 62; sports clothing and special articles of apparel of textiles, of Chapter 61or 62, whether or not incorporating incidentally protective components such

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as pads or padding in the elbow, knee or groin areas (for example, fencing clothing or soccer goalkeeper jerseys);
(f) textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;
(g) sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;
(h) walking-sticks, whips, riding-crops or the like (heading 6602), or parts thereof (heading 6603);
(ij) unmounted glass eyes for dolls or other toys, of heading 7018;
(k) parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
(l) bells, gongs or the like of heading 8306;
(m) pumps for liquids (heading 8413), filtering or purifying machinery and apparatus for liquids or gases (heading 8421), electric motors (heading 8501), electric transformers (heading 8504), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 8523), radio remote control apparatus (heading 8526) or cordless infrared remote control devices (heading 8543);
(n) sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
(o) children's bicycles (heading 8712);
(p) unmanned aircraft (heading 8806);
(q) sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
(r) spectacles, goggles or the like, for sports or outdoor games (heading 9004);
(s) decoy calls or whistles (heading 9208);
(t) arms or other articles of Chapter 93;
(u) Lighting strings of all kinds (heading 9405);
(v) monopods, bipods, tripods and similar articles (heading 9620);
(w) racket strings, tents or other camping goods, or gloves, mittens and mitts (Classified according to the constituent material); or
(x) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table lines, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).

2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

4. Subject to the provisions of Note 1, heading 9503 applies, inter alia, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of rule 3 (b) of the General rules for Interpretation of this schedule, and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.

5. Heading 9503 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

6. For the purposes of heading 9508:

(a) The expression "amusement park rides" means a device or combination of devices or equipment that carry, convey, or direct a person or persons over or through a fixed or restricted course, including watercourses, or within a defined area for the primary purposes of amusement or entertainment. Such rides may be combined within an amusement park, theme park, water park or fairground. These amusement park rides do not include equipment of a kind commonly installed in residences or playgrounds;
(b) The expression "water park amusements" means a device or combination of devices or equipment that are characterised by a defined area involving water, with no purposes built path. Water park amusements only include equipment designed specifically for water parks; and
(c) The expression "fairground amusement" means games of chance, strength or skill, which commonly employ an operator or attendant and may be installed in permanent buildings or independent concession stalls. Fairground amusements do not include equipment of heading 9504.

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This heading does not include equipment more specifically classified elsewhere in the Nomenclature.

SUB-HEADING NOTE

Sub-heading 9504 50 covers:
(a) Video game consoles from which the image is reproduced on television receiver, a monitor or other external screen or surface; or
(b) Video game machines having a self-contained video screen, whether or not portable. This sub-heading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (sub-heading 9504.30)

9506 ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUT-DOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS - CHAPTER; SWIMMING POOLS AND PADDLING POOLS

Snow-skis and other snow-ski equipment :

9506 11 00 -- Skis
9506 12 00 -- Ski-fastenings (ski-bindings)
9506 19 00 -- Other

Water-skis, surf-boards, sailboards and other water-sport equipment
9506 21 00 -- Sailboards
9506 29 00 – Other

Golf clubs and other golf equipment :
9506 31 00 -- Clubs, complete
9506 32 00 -- Balls
9506 39 00 – Other
9506 40 00 - Articles and equipment for table-tennis

- Tennis, badminton or similar rackets, whether or not strung :
9506 51 00 -- Lawn-tennis rackets, whether or not strung
9506 59 -- Other :
9506 59 10 --- Squash or racketball badminton rackets, whether or not strung
9506 59 90 --- Other

Balls, other than golf balls and table-tennis balls :
9506 61 00 -- Lawn-tennis balls
9506 62 -- Inflatable :
9506 62 10 --- Football
9506 62 20 --- Volley ball
9506 62 30 --- Basket ball
9506 62 90 --- Other

9506 69 -- Other :
9506 69 10 --- Hockey ball
9506 69 20 --- Cricket ball
9506 69 30 --- Golf ball
9506 69 40 --- Rugby ball
9506 69 90 --- Other
9506 70 00 - Ice skates and roller skates, including skating boots with skates attached –

Other :
9506 91 -- Articles and equipment for general physical exercise, gymnastics or athletics :
9506 91 10 --- Boxing equipment
9506 91 90 --- Other

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9506 99 -- Other :
9506 99 10 --- Badminton shuttle cocks
9506 99 20 --- Leg pads and bats for cricket
9506 99 30 --- Shoulder pads for football
9506 99 40 --- Hockey sticks and blades
9506 99 50 --- Polo sticks including blades, shafts and heads
9506 99 60 --- Sports net
9506 99 70 --- Tennis and badminton racket pressures
9506 99 80 --- Shin-guards and elbow or shoulders pads excluding those for football; waist, thigh and hip protective equipment
9506 99 90 --- Other

HSN NOTES of heading 9506:

95.06- Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table- tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.
- Snow-skis and other snow-ski equipment :
9506.11 -- Skis
9506.12 -- Ski-fastenings (ski-bindings)
9506.19 -- Other –
Water-skis, surf-boards, sailboards and other water-sport equipment:
9506.21 - - Sailboards
9506.29 - - Other
- Golf clubs and other golf equipment :
9506.31 - - Clubs, complete
9506.32 - - Balls
9506.39 - - Other
9506.40 - Articles and equipment for table-tennis
- Tennis, badminton or similar rackets, whether or not strung :
9506.51 - - Lawn-tennis rackets, whether or not strung
9506.59 -- Other –
Balls, other than golf balls and table-tennis balls :
9506.61 -- Lawn-tennis balls
9506.62 - - Inflatable
9506.69 - - Other
9506.70 - Ice skates and roller skates, including skating boots with skates attached
-Other:
9506.91 -- Articles and equipment for general physical exercise, gymnastics or athletics
9506.99 - - Other

This heading covers :
(A) Articles and equipment for general physical exercise, gymnastics or athletics, e.g. : Trapeze bars and rings; horizontal and parallel bars; balance beams, vaulting horses; pommel horses; spring boards; climbing ropes and ladders; wall bars; Indian clubs; dumb bells and bar bells; medicine balls; jump balls with one or more handles designed for physical exercises; rowing, cycling and other exercising apparatus; chest expanders; hand grips; slatting blocks; hurdles; jumping stands and standards; vaulting poles; landing pit pads; javelins, discuses, throwing hammers and putting shots; punch balls (speed bags) and punch bags (punching bags); boxing or wrestling rings; assault course climbing walls.

(B) Requisites for other sports and outdoor games (other than toys presented in sets, or separately, of heading 95.03), e.g.:
(1) Snow-skis and other snow-ski equipment, (e.g., ski-fastenings (ski-bindings), ski brakes, ski poles).
(2) Water-skis, surf-boards, sailboards and other water-sport equipment, such as diving stages (platforms), chutes, divers' flippers and respiratory masks of a kind used without oxygen or compressed air bottles, and simple underwater breathing tubes (generally known as "snorkels") for swimmers or divers.
(3) Golf clubs and other golf equipment, such as golf balls, golf tees. (4) Articles and equipment for table-tennis (ping-pong), such as tables (with or without legs), bats (paddles), balls and nets.
(5) Tennis, badminton or similar rackets (e.g., squash rackets), whether or not strung

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(6) Balls, other than golf balls and table-tennis balls, such as tennis balls, footballs, rugby balls and similar balls (including bladders and covers for such balls); water polo, basketball and similar valve type balls; cricket balls.
(7) Ice skates and roller skates, including skating boots with skates attached.
(8) Sticks and bats for hockey, cricket, lacrosse, etc.; chistera (jai alai scoops); pucks for ice hockey; curling stones.
(9). Nets for various games (tennis, badminton, volleyball, football, basketball, etc.).
(10) Fencing equipment: fencing foils, sabres and rapiers and their parts (e.g., blades, guards, hilts and buttons or stops), etc.
(11) Archery equipment, such as bows, arrows and targets.
(12) Equipment of a kind used in children's playgrounds (e.g., swings, slides, see-saws and giant strides).
(13) Protective equipment for sports or games, e.g., fencing masks and breast plates, elbow and knee pads, cricket pads, shin-guards, ice hockey pants with built-in guards and pads.
(14) Other articles and equipment, such as requisites for deck termis, quoits or bowls; skate boards; racket presses; mallets for polo or croquet; boomerangs; ice axes; clay pigeons and clay pigeon projectors; bobsleighs (bobsleds), luges and similar non-motorised vehicles for sliding on snow or ice.

(C) Swimming pools and paddling pools.

The heading excludes :
(a) Strings for lawn tennis and other rackets (Chapter 39, heading 42.06 or Section XI).
(b) Sports bags and other containers of heading 42.02, 43.03 or 43.04.
(c) Sports gloves, mittens and mitts (generally heading 42.03).
(d) Enclosure nets, and net carrying-bags for footballs, tennis balls, etc. (generally heading 56.08).
(e) Sports clothing of textiles, of Chapter 61 or 62, whether or not incorporating incidentally protective components such as pads or padding in the elbow; knee or groin areas (e.g., fencing clothing or soccer goalkeeper jerseys).
(f) Sails for boats, sailboards or landcraft, of heading 63.06.
(g) Sports footwear (other than ice or roller skating boots with skates attached) of Chapter 64 and sports headgear of Chapter 65.
(h) Walking-sticks, whips, riding-crops and the like (heading 66.02), and parts thereof (heading 66.03).
(ij) Sports craft (such as marine jets, canoes and skiffs) and sports vehicles (other than bobsleighs (bobsleds), toboggans and the like), of Section XVII.
(k) Frogmen's and other goggles (heading 90.04).
(l) Electro-medical apparatus and other instruments and appliances of heading 90.18.
(m) Mechano-therapy appliances (heading 90.19).
(n) Breathing appliances of a kind used with oxygen or compressed air bottles (heading 90.20).
(o) Articles for sports purposes of Chapter 91.
(p) Bowling requisites of all kinds (including automatic bowling alley equipment) and other equipment for parlour, table or funfair games (heading 95.04).

12. As per the applicant's view, the items supplied by them, their specific description and proposed HSN is as under:

Product	**Proposed HSN**	**Description**
Outdoor Playground Equipment	95069990	Articles & equipment for outdoor games-other.
Outdoor Gym equipment	95069190	Articles & equipment for general physical exercise – other.
Spare parts of above equipment	95069990	Parts & accessories of equipment under 9506.

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13. As per the submission of the applicant, the outdoor playground equipment supplied by them is slides, swings, see-saws, climbers, multi-activity play stations whereas the Outdoor gym equipment supplied by them is twisters, pull-up bars, cross-trainers, leg press etc. They have also submitted that the spare parts supplied by them which are required exclusively for the above equipment are platforms, seats, handles, bearings, brackets, fabricated structures etc. They have also stated that these products are made of metal (MS/GI/SS) with powder coating, and in some cases, components are plastic/FRP/HDPE. The applicant has submitted a copy of judgement dated 14.12.2016 issued by the Customs, Excise and Service Tax Tribunal, West Zonal Bench at Mumbai in the case of appeal (Appeal No. E/1868/06-Mum) filed by M/s. Arihant Industrial Corpn. Ltd. against OIA No. BFR/44/Th-II/06 dated 03.03.2006 issued by the Commissioner of Central Excise (Appeals) wherein it was held that items such as climbers and thrillers used in children's playgrounds and gardens, are sports goods for children and therefore fall under the classification of sports goods classifiable under Chapter 9506.

14. We have gone through the Chapter Notes of Chapter 95, Heading 9506 and it's tariff entries as well as the HSN notes pertaining to Heading 9506. We find that the products supplied by the applicant do not fall under the excluded list in Sr.No.1 of the Chapter Notes to Chapter 95. We also find that the said products do not fall under the excluded list as mentioned in the HSN notes to Heading 9506. Further, on going through the HSN notes to Heading 9506, we find that *"Outdoor Gym equipment"* would be covered under **"(A) Articles and equipment for general physical exercise, gymnastics or athletics etc."** and the *"Outdoor Playground equipment"* would be covered under Sr.No.12 of "**(B) Requisites for other sports and outdoor games (other than toys presented in sets, or separately, of heading 95.03), e.g.**" which reads as *"(12) Equipment of a kind used in children's playgrounds (e.g., swings, slides, see-saws and giant strides).* We further find that the decision dated 14.12.2016 of CESTAT, West Zonal Bench, Mumbai in the case of M/s. Arihant Industrial Corpn. Ltd. Against OIA dated 03.03.2006 of Commissioner of Central Excise(Appeals) wherein it was held that items such as climbers and thrillers used in children's playgrounds and gardens, are sports goods for children and therefore fall under the classification of sports goods classifiable under Chapter 9506 is squarely applicable to the applicant's case. Therefore, the outdoor playground equipment supplied by the applicant such as slides, swings, see-saws, climbers,

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multi-activity play stations used in children's playgrounds and gardens are sports goods for children and are classifiable under Heading 9506.

15. Heading 9506 of Chapter 95 of the Customs Tariff Act, 1975 reads as *"Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or out-door games, not specified or included elsewhere in this chapter, swimming pools and paddling pools"*. We find that the said heading not only covers Articles and equipment for general physical exercise, gymnastics, athletics but also covers a wide range of sports equipment/goods for indoor and outdoor sports as can be seen from the various tariff entries falling under the said heading. We find that sub-heading 950691 covers "Articles and equipment for general physical exercise, gymnastics or athletics". We, therefore, find that *"Outdoor Gym Equipment"* are appropriately covered under Sub-heading 95069190 (others) of the Customs Tariff Act, 1985. Further, since, we do not find any specific entry for *"Outdoor Playground Equipment"* supplied by the applicant in any of the tariff entries under heading 9506, we find that it would be aptly covered under sub-heading 95069990 (others). Further, since Sr.No.3 of Chapter Notes to Chapter 95 reads as ***"3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles",*** we find that spare parts for the gym equipment would be covered under Sub-heading 95069190 whereas spare parts for the outdoor playground equipment would be covered under Sub-heading 95069990.

16. However, on going through the list of spare parts being supplied by the applicant, we find that there is an item namely 'bearings' being supplied as spare parts for their product "outdoor gym equipment". In this regard, we find that the spare part 'bearings' is not an item that can be specifically used only in outdoor gym equipment but can be used as spare parts in other equipment also. For these reasons, the said item cannot be classified under sub-heading 95069190 and is required to be classified in the specific heading of the item in the Customs Tariff, if available. On going through the Customs Tariff, we find that there is a specific tariff entry for Bearings i.e. ball bearings & roller bearings under heading 8482 of Chapter 84 of the Customs Tariff Act, 1975 which reads as under:

8482 BALL OR ROLLER BEARINGS

8482 10 - Ball bearings
Adapter ball bearings (radial type)

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8482 10 11 ---: Not exceeding 50mm of bore diameter
8482 10 12 --- Of bore diameter exceeding 50 mm but not exceeding 100 mm
8482 10 13 ---- Of bore diameter exceeding 100 mm
8482 10 20 --- Other ball bearing (radial type) of bore diameter not exceeding 50 mm
8482 10 30 --- Other ball bearing (radial type) of bore diameter exceeding 50 mm but not exceeding 100 mm
8482 10 40 --- Of bore diameter exceeding 100 mm

--- Thrust ball bearings
: 8482 10 51 ---- Of bore diameter not exceeding 50 mm
8482 10 52 ---- Of bore diameter exceeding 50 mm but not exceeding100mm
8482 10 53 ---- Of bore diameter exceeding 100 mm
8482 10 90 --- Other

8482 20 - Tapered roller bearings, including cone and tapered roller assemblies :
--- Tapered roller bearings (radial type) :
8482 20 11 ---- Of bore diameter not exceeding 50 mm
8482 20 12 ---- Of bore diameter exceeding 50 mm but not exceeding 100mm
8482 20 13 ---- Of bore diameter exceeding 100 mm
8482 20 90 --- Other
8482 30 00 - Spherical roller bearings
8482 40 00 - Needle roller bearings, including cage and needle roller assemblies
8482 50 00 - Other cylindrical roller bearings, including cage and roller assemblies
8482 80 00 - Other, including combined ball or roller bearings

- Parts:
8482 91 -- Balls, needles and rollers :
--- Balls :
8482 91 11 ---- Of nickel alloys
8482 91 12 ---- Of tungsten carbide
8482 91 13 ---- Of special stainless steel
8482 91 14 ---- Of high speed steel
8482 91 19 ---- Other
8482 91 20 --- Needles
8482 91 30 --- Rollers
8482 99 00 -- Other

The item namely "Bearings" would be classifiable under the sub-heading 95069190, only on account of being the spare parts of 'Outdoor Gym Equipment' in view of Sr.No.3 of Chapter Notes to Chapter 95. However, when there is a specific tariff entry available under heading 8482, the said item would be appropriately classifiable under Heading 8482 only, in view of Rule 3(a) of the General Rules for the Interpretation of the Schedule to the Customs Tariff Act, 1975 which reads that **"the heading which provides the most specific description shall be preferred to headings providing a more general description.** Hence, since Heading 8482 gives the more specific description of the said item, we find that the item "Bearings' would be appropriately classifiable under Heading 8482 only. However, since proper details of the bearings have not been provided by the applicant alongwith their submission, it would not be possible for us to decide the appropriate HSN code for the said item. The applicant is advised to classify the said spare part in the

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appropriate tariff entry under heading 8482 as per the available specifications of the said item.

17. Now, since the classification of the products supplied by the applicant has been decided under the Customs Tariff Act, 1975, we proceed to examine the applicable GST rate for the supply of the products of the applicant as per the provisions of Notification No.09/2025-Central Tax (Rate) dated 17.09.2025. We, therefore, find it obligatory to refer to the said Notification. Relevant entries of Notification No. 09/2025-Central Tax (Rate) dated 17.09.2025 read as under:

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
NOTIFICATION
NO. 09/2025- Central Tax (Rate)

New Delhi, the 17th September, 2025.

Schedule I – 2.5%

S. No.	Chapter/Heading/Subheading/ Tariff item	Description of goods
(1)	(2)	(3)
499.	9506	Sports goods other than articles and equipment for general physical exercise

Schedule II – 9%

S. No.	Chapter/Heading/Subheading/ Tariff item	Description of goods
(1)	(2)	(3)
467.	8482	Ball bearing, roller bearings
619.	9506	Articles and equipment for general physical exercise, gymnastics, athletics, swimming pools and padding pools [other than sports goods]

18. From the above tables of Notification No.09/2025-Central Tax (Rate) dated 17.09.2025, we find that there are 2 entries pertaining to heading 9506 in the Notification i.e. Entry No.499 in Schedule-I and Entry No.619 in Schedule-II of the said Notification. On going through the same, we find that outdoor playground equipment supplied by the applicants such as slides, swings, see-saws, climbers, multi-activity play stations, being sports goods for children, would be aptly covered under Entry No.499 of Schedule-I of Notification No.09/2025-Central Tax (Rate)

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and liable to GST at 5% (2.5% CGST + 2.5% SGST). Consequently, spare parts for the said equipment would also be covered under the same Entry and would also be liable to GST at 5% (2.5% CGST + 2.5% SGST). However, the Outdoor gym equipment such as twisters, pull-up bars, cross-trainers, leg press etc. supplied by the applicant would be aptly covered under Entry No.619 of Schedule-II of Notification No.09/2025-Central Tax (Rate) and liable to GST at 18% (9% CGST + 9% SGST). Consequently, the spare parts of these equipment would also be covered under the said Entry and liable to GST at 18% (9% CGST + 9% SGST). However, as discussed in paras supra, the spare part namely "bearings" falling under the heading 8482 would be covered under the entry No.467 of Schedule-II of Notification No.09/2025-Central Tax (Rate) and liable to GST at 18% (9% CGST + 9% SGST).

19. In view of the above, we rule as under: -

RULING

Question- 1*. What is the appropriate classification (HSN Code) under GST for:*

(a) Outdoor Playground Equipment.

(b) Outdoor Gym Equipment.

(c) Spare parts of Outdoor Playground Equipment.

(d) Spare parts of Outdoor Gym Equipment.

Answer- 1. *The appropriate classification (HSN Code) for the following equipment under GST is as under:*

(a) Outdoor Playground Equipment. ***95069990***

(b) Outdoor Gym Equipment. ***95069190***

(c) Spare parts of Outdoor Playground Equipment: ***95069990***

(d) Spare parts of Outdoor Gym Equipment: ***95069190 (except bearings)***

(e) Spare part "Bearings": ***heading 8482***

Question- 2. *What is the applicable GST rate for supply of each of the above products in light of Notification No.09/2025-Central Tax (Rate) dated 17.09.2025?"*

Answer- 2. *The applicable GST rate for supply of each of the products in light of Notification No.09/2025-Central Tax (Rate) dated 17.09.2025 is as under:*

(a) Outdoor Playground Equipment. **5% (2.5% CGST + 2.5% SGST).**

(b) Outdoor Gym Equipment. **18% (9% CGST + 9% SGST).**

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(c) Spare parts of Outdoor Playground Equipment: **5% (2.5% CGST + 2.5% SGST).**

(d) Spare parts of Outdoor Gym Equipment: **18% (9% CGST + 9% SGST).**

(e) Spare part "Bearings": **18% (9% CGST + 9% SGST).**

"The rulings set forth in Answers 1 and 2 above, concerning the equipment parts manufactured by the applicant, are strictly subject to the validity and accuracy of the applicant's submission."

(Sushma Vora)
Member (SGST)

GUJARAT AUTHORITY FOR ADVANCE RULING
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GGST-CGST, AHMEDABAD

(Vishal Malani)
Member (CGST)

Place: Ahmedabad
Date: 29/09/2026

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