AUTHORITY FOR ADVANCE RULING, TAMIL NADU
No.207, 2nd FLOOR, PAPJM BUILDING, No.1, GREAMS ROAD,
CHENNAI 600 006.

ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017 AND UNDER SECTION 98(4) OF THE TNGST ACT, 2017

Members present:

Shri R.V. Pradhamesh Bhanu, I.R.S., Additional Commissioner/Member (CGST), Office of the Commissioner of GST and Central Excise, Audit I Commissionerate, Chennai - 600 101.	**Shri B. Suseel Kumar, B.E., MBA., Joint Commissioner/Member (SGST), Authority for Advance Ruling, Tamil Nadu, Chennai - 600 006.**

Advance Ruling No.53/ARA/2026, dated 18.08.2026

1. Any appeal against this Advance Ruling order shall lie before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai under Sub-Section (1) of Section 100 of CGST Act 2017/TNGST Act 2017, within 30 days from the date on which the ruling sought to be appealed is communicated.

2. In terms of Section 103(1) of the Act, Advance Ruling pronounced by the Authority under Chapter XVII of the Act shall be binding only-

(a) On the applicant who had sought it in respect of any matter referred to in sub-section (2) Section 97 for advance ruling.

(b) On the concerned officer or the Jurisdictional Officer in respect of the applicant.

3. In terms of Section 103(2) of the Act, this Advance Ruling shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.

4. Advance Ruling obtained by the applicant by fraud or suppression of material facts or misrepresentation of facts, shall render such ruling to be void ab initio in accordance with Section 104 of the Act.

5. The provisions of both the Central Goods and Services Tax Act and the Tamil Nadu Goods and Services Tax Act (herein referred to as the Act) are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the Central Goods and Services Tax Act would also mean a reference to the same provisions under the Tamil Nadu Goods and Services Tax Act.

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GSTIN Number, if any/User id	33AAOFB8494P1ZJ
Legal Name of Applicant	M/s BAS-J Industries
Trade Name of Applicant	M/s BAS-J Industries
Registered Address/ Address provided while obtaining User id	618/1B/2, Vellanaipatty, Molapalayam, Coimbatore, Coimbatore, Tamil Nadu-641048
Details of Application	Advance Ruling Application No.07/2026/ARA dated 14.01.2026.
Jurisdictional Officer	State - Tamil Nadu, Division – Coimbatore, Zone –Coimbatore-III, Circle – Avarampalayama Centre- CBIC; Zone – Chennai; Commissionerate – Coimbatore; Division – Coimbatore-II, Range – Coimbatore-ii C range
Nature of activity (s) (proposed/present) in respect of which advance ruling sought for A. Category B. Description (in brief)	A. i) Factory/Manufacturing ii) Wholesale Business iii) Retail Business B. Classification of aerator gear boxes used in aquaculture aerator machinery
Issues on which advance ruling required	1. Classification of goods
Question(s) on which advance ruling is required	1. The product classifiable under HSN 84368090 ("Other Agricultural Machinery") as per the First Schedule to the Customs Tariff Act, 1975 (made applicable to GST classification under Section 9 of the CGST Act read with Section 5 of the IGST Act), is covered under Entry No. 434 of Schedule-I of Notification No. 9/2025-Central Tax (Rate) dated 17.09.2025, and accordingly attracts GST at the rate of 5% (2.5% CGST + 2.5% SGST). 2. That the Spare parts, components, and accessories used in, or supplied for growing of prawns which are essential for, or form part of, the prawn farming aerator machinery

	falling under HSN 84368090 ("Other Agricultural Machinery") – are also eligible to be taxed at the same rate of 5% (2.5% CGST + 2.5% SGST) in terms of the principle that parts of goods are classified and taxed in accordance with the classification of the main equipment, unless specifically excluded, thereby falling under Entry No. 434 of Schedule-I of Notification No. 9/2025-Central Tax(Rate) dated 17.09.2025.

M/s BAS-J Industries, having place of business at Building no. 618/1B/2, Vellanaipatty, Molapalayam, Coimbatore, Coimbatore, Tamil Nadu-641048 (hereinafter called as the "Applicant") has registered with GSTIN 33AAOFB8494P1ZJ under the Goods and Services Tax Act. They have filed this application for advance ruling under Section 97 of the CGST Act, 2017, and corresponding provisions under Section 97 of TNGST Act, 2017. The Applicant has made a payment of application fees of Rs.10,000/- under sub rule (1) of Rule 104 of CGST Rules, 2017 and TNGST Rules, 2017.

2. Statement of relevant facts having a bearing on the questions raised.

2.1 The applicants are manufacturers/importer/suppliers of all types of aquaculture aerator gear boxes and spares. Presently, aquaculture aerator gear boxes and spares fall under HSN 84834000, attracting 18% GST rate. They submit that as per the recent announcement under GST 2.0 relief measures (Notification No. 9/2025- Central Tax (Rate) dated 17.09.2025), the GST rate for aquaculture aerators and their spare parts has been reduced to 5%; that no specific HSN code has been prescribed in the said notification for these aerator components.

2.2 The applicant supplies all types of aerator gear boxes and spares such as:

- A1 aerator worm gear box
- A2 aerator worm gear box
- A3 aerator spiral bevel gear box
- BBH 200 bevel long arm aerator gear box
- BH3 helical long arm aerator gear box

- Aerator gear box spares 13 teeth bevel pinion, 40 teeth bevel gear, 50 teeth helical gear, 11 & 12 teeth helical pinion, A2 worm shaft, A2 worm wheel.
- Spare parts of the above equipment and machines separately

2.3 The applicant avers that these equipment and machines are used exclusively for aquaculture aerators rearing and maintaining growth of prawn and are not general-purpose machines.

2.4 Technical brochures and photographs were submitted.

3. Applicant's interpretation of legal provisions

The applicant puts forth the following legal interpretations to seek concessional rate of 5% GST on their products classifying them under HSN 8436 as equipment used in aquaculture facilitating food production including growing of prawn:-

3.1 that sl. No. 434 of Schedule-I covers this machinery at 2.5% CGST (5% total GST) of the above said Notification No.9/2025 CT; that although the exact schedule wording is to be quoted from the notification, entries in Schedule-I for agricultural and poultry-related equipment and machinery typically include:

- "Equipment and Machinery used directly in aquaculture aerators rearing and maintaining growth of prawn"

3.2 That concessional rate extended to equipment facilitating food production, aquaculture aerator gear box is an essential component of primary food production, including growing of Prawn; that furthermore, the parts of aquaculture aerator machinery are specifically designed and manufactured to be fitted and assembled exclusively within such machinery, and cannot be used in any other industrial equipment.; that therefore aquaculture machineries and equipment, its parts clearly fall within the concessional GST category of 5% GST.

3.3 The applicant presumes that historically; agricultural & poultry equipment have been kept at concessional GST rates to support:

- Food production
- Rural/agro-based industries
- Essential sector inputs

Thus, applying 5% GST aligns with policy intent.

3.4 That certain competitors are charging lower GST rates on the above equipment, citing varied interpretations of the applicable classification. This inconsistency has

resulted in market distortion and loss of customers and business for their firm, as purchasers naturally prefer suppliers offering lower tax-inclusive prices.

3.5 The applicant has filed the present application for advance ruling seeking clarification on the following questions:

1. That the product classifiable under HSN 84368090 ("Other Agricultural Machinery") as per the First Schedule to the Customs Tariff Act, 1975 (made applicable to GST classification under Section 9 of the CGST Act read with Section 5 of the IGST Act), is covered under Entry No. 434 of Schedule-I of Notification No. 9/2025-Central Tax (Rate) dated 17.09.2025, and accordingly attracts GST at the rate of 5% (2.5% CGST + 2.5% SGST).
2. That the Spare parts, components, and accessories used in, or supplied for growing of prawns which are essential for, or form part of, the prawn farming aerator machinery falling under HSN 84368090 ("Other Agricultural Machinery") are also eligible to be taxed at the same rate of 5% (2.5% CGST + 2.5% SGST) in terms of the principle that parts of goods are classified and taxed in accordance with the classification of the main equipment, unless specifically excluded, thereby falling under Entry No. 434 of Schedule-I of Notification No. 9/2025-Central Tax(Rate) dated 17.09.2025.

4. The applicant falls under the administrative control of State. The concerned authorities of the Centre and State were addressed to report if there are any pending proceedings against the applicant on the issues raised by the applicant in the ARA application and for comments on the issues raised. Since no remarks have been received, it is presumed that there are no pending proceedings on the questions raised in their Advance Ruling Application.

5. Personal Hearing

The applicant was given an opportunity to be heard in person on 21.07.2026. Shri. G. Santosh Kumar, Accounts Manager, appeared for personal hearing as the authorized representative (AR) of M/s. BAS-J INDUSTRIES, COIMBATORE. The AR reiterated the submissions made in their application for advance ruling and stated that vide Notfn.No.09/2025-CT (Rate) dt.17.09.2025, the GST rate for aquaculture aerators and spare parts has been reduced to 5% which benefit should also be extended to Aquaculture Gear boxes (exclusively used in aquaculture aerators rearing and maintaining growth of prawn and are not general purpose machines)

and spares falling under HSN 84834000 which attracts 18% GST. Photographs of such gear boxes were submitted.

6. Discussions and Findings:

6.1 We have carefully examined the submissions made by the applicant in their advance ruling application and the submissions made during the personal hearing. We have also considered the issue involved, the relevant facts and the applicant's submission / interpretation of law in respect of question on which the advance ruling is sought.

Admissibility of queries raised in the application:

6.2 We find that the query is liable for admission as it gets covered under Section 97 (2) (b) of CGST/TNGST Act, 2017 under:

1. "Classification of any goods or services or both".

6.3 We gather from the facts presented that the applicant who has been hitherto supplying aerator gear boxes and their spare parts falling under HSN 84834000 attracting 18% GST proposes to reclassify the same under HSN 84368090 as 'Other Agricultural machinery' thereby seeking coverage under Entry no.434 of Schedule-I of Notfn.No.09/2025-CT(Rate) dt. 17.09.2025 attracting concessional rate of 5% GST.

6.4 At this juncture we deem it fit to delve into the changed fiscal scenario arising out of GST 2.0 reforms aiming at simplification of tax slabs and ease of doing business. Through such reforms and restructuring, the government reduced multiple slab rates to two major rates ie., 5% (lower rate) and 18% (standard rate) through issuance of Notfn. No.09/2025-CT(Rate) dt.17.09.2025 effective from 22.09.2025. The lower rate category encompasses items critical for daily living such as essential food items, health care necessities, education materials, public transport and agricultural inputs (seeds, fertilisers and farm equipment). The standard rate of 18% applies to a majority of economic transactions like Consumer durables, professional/financial services, hospitality sector and manufactured goods (processed goods, textiles and industrial products). It is worthwhile to point out that one of the basic aims of GST 2.0 reforms is to reduce classification complexity due to multiple rate structure.

6.5 Against this backdrop let us proceed to examine the applicant's queries on proposed reclassification of gear boxes and their spare parts purportedly used in

aerators in aquaculture for prawn rearing. It can be seen that the applicant has been adopting classification of aerator gear boxes under HSN 84834000 attracting GST rate of 18%. The subheading reads as under:

> ***84834000 - Gears and gearing, other than toothed wheels, chain sprockets and Other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters.***

6.6 The said product/classification finds place under sl.no.468 of Schedule II of Notfn.No.09/2025-CT(Rate) extracted below which attracts standard rate of 18% GST:

468.	8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)

6.7 It is the case of the applicant that the aerator gear boxes and their parts supplied by them are parts of aquaculture aerator machinery specifically designed and manufactured to be fitted and assembled exclusively within such machinery and cannot be used in any other industrial equipment. Interestingly, it is the premise of the applicant that entries in sl.no.434 of Schedule-I of the impugned notification comprising of agricultural and poultry-related equipment/machinery typically include "Equipment and machinery used directly in aquaculture aerators rearing and maintaining growth of prawn". Hence the applicant claims that aquaculture machineries and equipment and its parts clearly fell within the concessional GST rate of 5% under sl.no.434 of Schedule-I extracted below:

434.	8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders; parts thereof

6.8 On a plain reading of the aforesaid sl.no.434, it can be seen that it covers only machinery used for agricultural, horticultural, poultry-keeping etc., and its parts falling under HSN 8436. The applicant is not a manufacturer/supplier of aerator machinery and supplies in aerator gear boxes and their spares only. In general parlance, gear boxes supplied by the applicant are only mechanical devices used for speed/direction/torque control. It is the applicant's claim that such aerator gear boxes dealt by them are designed to be used only in aerator machinery which in turn is used in aquaculture (prawn rearing). The applicant seeks to adopt

classification of impugned items under HSN 84368090. The entries under HSN code 8436 are extracted below:

8436	OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY, POULTRY-KEEPING OR BEEKEEPING MACHINERY, INCLUDING GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT; POULTRY INCUBATORS AND BROODERS
84361000	- Machinery for preparing animal feeding stuffs
	- Poultry-keeping machinery; poultry incubators and brooders :
84362100	-- Poultry incubators and brooders
84362900	-- Other
843680	- Other machinery:
84368010	--- Germination plant fitted with mechanical and thermal equipment
84368090	--- Other
	- Parts :
84369100	-- Of poultry-keeping machinery or poultry incubators and brooders
84369900	-- Other

6.9 Going by the General Interpretative Rules for classification of goods, when there is a specific entry describing the goods, then that subheading would be the correct classification and the analysis stops there. In the case on hand, the applicant's goods are Gear boxes for which there is a specific entry under sub heading 84834000 and hence there is no scope to reclassify the same under heading 8436. The very purpose of this entry is very specific to those kind of machineries which are used in agriculture/horticulture/poultry keeping/bee-keeping etc., as listed supra. The intention of the legislature is clear to include machineries used in such types of activities only. We note that the applicant has based their queries on the wrong premise that 'Equipment and Machinery used directly in aquaculture aerators rearing and maintaining growth of prawn are included in Schedule-I of impugned notification'. On verification, it is seen that no such entry figures therein for aquaculture/prawn rearing machinery and is specific to only agricultural / horticultural / forestry / poultry keeping/bee keeping machinery. Furthermore, the applicant appears to have misled themselves into interpreting the impugned goods viz., gear boxes as machinery when they are only devices fitted into machinery for performing the designed task, be it in aerator machinery used in aquaculture. It is not the case of the applicant that they are supplying any type of agricultural or horticulture or poultry keeping machinery falling under HSN 8436 which items only are covered under sl.no.434. Just for the sake of enjoying a lesser rate of duty, one cannot resort to an incorrect classification of products not intended in the Statute.

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It is amply clear that the Gear boxes and its spare parts supplied by the applicant albeit for use in aerator machinery used in aquaculture (prawn rearing) would not merit classification under chapter 8436 to qualify for concessional rate of GST under the impugned notification.

6.10 Having so said, we find that the impugned goods are classifiable under HSN 84834000 which reads as under and aptly describes them and would attract standard rate of GST of 18% as per sl.no.468 of Schedule-II of impugned notification:

> ***84834000 - Gears and gearing, other than toothed wheels, chain sprockets and Other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters.***

7. Taking up the second query of the applicant on spare parts, the applicant has stated that they supply the following spares:

- *Aerator gear box spares 13 teeth bevel pinion, 40 teeth bevel gear, 50 teeth helical gear, 11 & 12 teeth helical pinion, A2 worm shaft, A2 worm wheel*

7.1 It is further stated by the applicant that the aforesaid spares are being supplied at 18% GST rate under subheading 84834000 as spare parts of aerator gear boxes. The applicant seeks ruling on whether these spare parts items could be classified under subheading 84368090 in terms of the principle that parts of goods are classified and taxed in accordance with the classification of the main equipment, unless specifically excluded, thereby falling under Entry No. 434 of Schedule-I of the impugned Notification attracting 5% rate of GST.

7.2 As already held supra, the main product viz., aerator gear boxes supplied by the applicant has been held to not merit classification under subheading 8436 and would be rightly classified under HSN 84834000 attracting standard rate of 18% GST. Hence the spare parts listed above would also not merit classification under HSN 8436.

7.3 Having held so, it is imperative to fix the correct classification for these spares of gear boxes when cleared separately or sold individually as replacement parts. The applicant is presently adopting HSN 84834000 for gear boxes and spares. However, it can be seen from the heading 84834000 extracted supra that it does not include *'toothed wheels, chain sprockets and Other transmission elements presented separately'* and are distinctly listed in subheading 84839000 extracted below:

84839000 - Toothed wheels, chain sprockets and other transmission elements presented separately; parts

7.4 Accordingly, the spares viz., aerator gear box spares 13 teeth bevel pinion, 40 teeth bevel gear, 50 teeth helical gear, 11 & 12 teeth helical pinion, A2 worm shaft, A2 worm wheel being toothed wheels/transmission elements when presented as standalone products, would merit to be classified under HSN 84839000 attracting GST rate of 18% and not under HSN 84834000 as being presently adopted by the applicant or under HSN 84368090 as proposed by the applicant.

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

Ruling

1. The goods viz., aerator gear boxes supplied by the applicant **do not merit** classification under HSN 8436 to qualify for 5% rate of GST vide sl.no.434 (Schedule-I) of the impugned notification and would attract GST rate of 18% under HSN 84834000.
2. The spare parts of the impugned goods as stated supra when supplied separately by the applicant do not merit classification under HSN 8436 to qualify for 5% rate of GST vide sl.no.434 (Schedule-I) of the impugned notification and **would attract GST rate of 18% under HSN 84839000.**

18/08/2026

(B.SUSEEL KUMAR)
Member (SGST)

AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX
TAMILNADU

(R.V.PRADHAMESH BHANU)
Member (CGST)

To

M/s. BAS-J Industries
618/1B/2, Vellanaipatty
Molapalayam, Coimbatore
Coimbatore, Tamil Nadu-641048

Copy submitted to:

1. The Principal Chief Commissioner of GST and Central Excise,
   26/1, Uthamar Mahatma Gandhi Road,
   Nungambakkam, Chennai 600 034.

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2. The Commissioner of Commercial Taxes,
Integrated building for Commercial Taxes and Registration,
Nandanam, Chennai 600 035.

3. The Principal Commissioner of GST and Central Excise,
Coimbatore Commissionerate
GST Bhavan, No. 6/7, A.T.D. Street
Race Course, Coimbatore – 641018,

Copy to:

1. The Assistant Commissioner of CGST & Central Excise,
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No. 1441, Elgi Building,
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2. The Joint Commissioner (ST),
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Coimbatore - 641 018.

3. The Deputy Commissioner (ST),
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4. The Assistant Commissioner (ST),
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5. Stock File – A1

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