

**IN THE AUTHORITY FOR ADVANCE RULING
TAMILNADU ADVANCE RULING AUTHORITY
PAPJM Buildings, II Floor, No.1, Greams Road, Chennai-600006**

ORDER NO. 23/AAR/2019

GSTIN Number, if any/ User id	33AADCR665OFIZJ	
Legal Name of Applicant	M/s ROSSI GEAR MOTORS INDIA PVT LTD	
Trade Name of the Applicant	M/s. Rossi Gear Motors India Pvt Ltd	
Registered Address/ Address provided while obtaining user id	No.256, Trichy Road, Kannampalayam, Coimbatore - 647402.	
Details of Application	GST ARA - 001 Application Sl. No. 50 dated: 11.10.2018	
Concerned Officer	State: The Assistant Commissioner (ST), Tiruppur Central - II Assessment Circle Commercial Taxes Building, Tiruppur Kumaran Road, Tiruppur- 638 601. Centre: Coimbatore Commissionarate Division: Tiruppur	
Nature of activity(s) (proposed/ present) in respect of which advance ruling sought for		
A	Category	Manufacturing.
B	Description (in brief)	The Applicant is a manufacturer of Gearboxes and Gear reducers. These Gearboxes are assembled by Applicant Electrical Gearboxes and Electrical Motors are coupled

**Manasa Gangotri Kata, IRS Member, CGST & S Vijayakumar, M.Sc,
Member(FAC),TNGST**

Dated: May 22, 2019

GST - Gear Motors is classifiable under CTH 8501 and attracts GST @18%, Sr. no. 372 of Schedule III, 01/2017-CTR: AAR

GST - Question as to whether gear motors can be considered as gears and gearings is not answered since not covered under purview of s.97(2) of the Act: AAR

Application disposed of