



CLASSIFICATION OF TRANSFORMERS SUPPLIED TO INDIAN RAILWAY- RISHAB INDUSTRIES- MUMBAI, DATED 15.01.2020

Posted on June 25, 2020





Query:

Whether transformers supplied to Indian Railways can be classified as 'Parts of railway or tramway locomotives or rolling stock' under HSN '8607' and thereby subjected to GST@ 5% or the transformers shall be categorized under HSN 8504 and subjected to GST@ 18%?"

Ruling:

Transformers supplied to Indian Railways, by the applicant, are covered under HSN '8504' and Sr. No. 375 of Schedule III of the Notification 1/2017 Central Tax (Rate) dated 28.06.2017 and therefore subjected to GST @18%

[Rishab Industries- GST/ARA/34/2019-20/B- 04 , Mumbai, dated 15.01.2020Download](#)