



**HARYANA AUTHORITY FOR ADVANCE RULING,
GOODS AND SERVICES TAX,
HARYANA VANIJYA BHAWAN, PLOT NO I-3, SECTOR 5,
PANCHKULA-134151 (HARYANA)**



ADVANCE RULING NO.HAR/HAAR/R/2017-18/9
(In Application No.: 9, dated 23.02.2018)

Name and address of the applicant	:	M/s EPCOS India Pvt. Ltd., Plot No.32, Sector-5, HSIIDC Growth Center Bawal-123501, Rewari (Haryana)
GSTIN of the applicant	:	06AAACI6950Q1Z2
Date of application	:	23.02.2018
Clause(s) of section 97(2) of CGST/ GGST act, 2017, under which the question(s) raised	:	(a) classification of any goods or services or both
Date of Personal Hearing	:	
Present for the applicant	:	

Vijay Kumar Singh, (Member)

As per the statement of the facts, the applicant M/s EPCOS India Pvt. Ltd. is a 100% subsidiary of EPCOS AG Germany which in turn is a subsidiary of TDK corporation Japan. It has three manufacturing plants and four sales offices in India. The applicant has strong presence in India and export its product all over the globe as well. Under the 'Make In India' campaign the company has decided to start production of **Power Bank** which is used for charging portable electronic devices such as mobile, i-pads, other. The principle function of a power bank is to ensure that the consumer is able to charge their devices on the go (i.e. portable charging). In the above backdrop, the applicant has sought advance ruling on the following question:-

'Whether the product power bank which is used to charge portable devices can be classified under heading 8504 – having description "Electrical Transformers, Static converters (For Example, Rectifiers) And Inductors" attracting GST rate of 18% (CGST 9%, SGST 9% or IGST 18%) as mentioned under Serial No. 375 of Schedule-III, on Page No. 53, of notification no 1/2017 – Central tax (Rate) dated 28.06.2017 as amended vide notification no. 41/2017 – Central Tax (Rate) dated 14th November, 2017.'

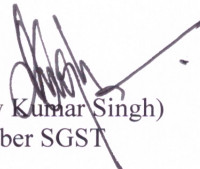
The comments of the concerned officer were sought under section 98 (1) of the Act *ibid*, but before the applicant could be provided a personal hearing, the applicant has withdrawn their application vide their application received today i.e. 04.05.2018 and requested to drop the verification and examination of the said application.

Advance ruling under section 98 of the CGST/HGST Act 2017

'Dismissed as withdrawn.'
Ordered accordingly.

To be communicated.

04.05.2018
Panchkula.


(Vijay Kumar Singh)
Member SGST

Regd. AD/Speed Post

M/s Epcos India Pvt. Ltd.,
Plot No.32, Sector-5,
HSIIDC Growth Center Bawal-123501,
Rewari (Haryana)

Copy to:

- 1) The Deputy Excise and Taxation Commissioner (ST), Rewari.
The Assistant Commissioner, Central Tax Division, Rewari.