

**AUTHORITY FOR ADVANCE RULING, TAMILNADU**  
**INTEGRATED COMMERCIAL TAXES OFFICE COMPLEX, NO.32, 5<sup>TH</sup> FLOOR,**  
**ROOM NO. 503, ELEPHANT GATE BRIDGE ROAD, CHENNAI -600 003**  
**PROCEEDINGS OF THE AUTHORITY FOR ADVANCE RULING U/s.98 OF THE**  
**GOODS AND SERVICES TAX ACT, 2017.**

1. Ms. Manasa Gangotri Kata, I.R.S., Additional Commissioner/Member,  
Office of the Commissioner of GST & Central Excise, Chennai -34  
and
2. Thiru Kurinji Selvaan V.S., M.Sc., (Agri.), M.B.A.,  
Joint Commissioner (ST) / Member,  
Office of the Authority for Advance Ruling, Tamil Nadu, Chennai-600 003.

**ORDER No.21/AAR/2020 DATED 24.04.2020**

GSTIN Number, if any / User id		33AAECI1643Q1ZD
Legal Name of Applicant		INVENTAA LED Lights Private Limited
Registered Address/Address provided while obtaining user id		7A, Leo Industrial Estate, 2 <sup>nd</sup> Floor, Pallikaranai, Chennai 600 100.
Details of Application		Form GST ARA- 001 Application SI.No. 22/2019 dated: 17.06.2019
Concerned Officer		State : The Assistant Commissioner (ST), Medavakkam Assessment circle 26D, Ground Floor, BHEL Nagar, 4th Main Road, Medavakkam, Chennai – 100. <b>Centre : South Commissionerate</b>
Nature of activity(s) (proposed / present) in respect of which advance ruling sought		
A	Category	Factory/Manufacturing Wholesale /Retail Business
B	Description (in Brief)	The Applicant is into manufacturing and trading of High-quality Outdoor and Indoor LED Lights with fittings.
Issue/s on which advance ruling required		Classification of any Goods / Services or both
Question(s) on which advance ruling is required		What is the applicable GST Tariff code and GST rate for the supply of patent-applied LED stem (long bulb) with fittings when both are manufactured in the applicant's factory and supplied as a single unit?  Is it a composite supply or a mixed supply?

**Note: Any appeal against the Advance Ruling order shall be filed before the Tamil Nadu State Appellate Authority for Advance Ruling,**

**Chennai under Sub-section (1) of Section 100 of CGST ACT/TNGST Act 2017 within 30 days from the date on which the ruling sought to be appealed against is communicated.**

**At the outset, we would like to make it clear that the provisions of both the Central Goods and Service Tax Act and the Tamil Nadu Goods and Service Tax 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 Service Tax Act would also mean a reference to the same provisions under the Tamil Nadu Goods and Service Tax Act.**

M/s. Inventaa LED Lights Private Limited No.7A, Leo Industrial Estate, 2<sup>nd</sup> Floor, Pallikaranai, Chennai 600 100. (hereinafter called the Applicant) is engaged in manufacturing and trading of high-quality Outdoor and Indoor LED Lights with fittings. They are registered under GST with GSTIN 33AAECI1643Q1ZD. The applicant has sought Advance Ruling on:

*What is the applicable GST Tariff code and GST rate for the supply of patent-applied LED stem (long bulb) with fittings when both are manufactured in the applicant's factory and supplied as a single unit? Is it a composite supply or a mixed supply?*

The Applicant has submitted the copy of application in Form GST ARA - 01 and also submitted a copy of Challan evidencing payment of application fees of Rs.5,000/- each under sub-rule (1) of Rule 104 of CGST rules 2017 and SGST Rules 2017.

2.1 The applicant is engaged in the design, manufacture and supply of LED Lights of various applications in wide range of sizes and voltage with fixtures and fittings where the fixtures and fittings are made up of Plastic, Aluminium, Steel or a combination thereof. The applicant has stated that they have developed a LED Stem (Long bulb) which has a 360-degree light output and at the same time saves power up to 60% in comparison to the CFL bulb, whereas the conventional LED bulb delivers only 180-degree light output. It can be fitted into a B22 or E27 holder. 70% of the raw materials are manufactured indigenously and 30% are imported from China and the manufacturing is done in-house. The applicant has named the product as LED stem (long bulb) and has applied for the patent of the technology involving manufacturing of LED stem (long bulb) which has the feature of 360-degree light output.

2.2 The LED stem (long bulb) consists of various electronic components, a High graded UV protected polycarbonate body and a base. They are intended to be fitted into a lighting fixture and serve for area lighting and the components of the LED bulb manufactured by the applicant is as below :

- a. LED array developed in-house R&D for high Light output.
- b. Special Flexible MCPCB (Metal Core Printed Circuit Board) designed specifically for this product.
- c. PCB (Plastic Circuit Board) mounted in house with Driver components
- d. Aluminum Heat Sink & Plastic Housings designed for longer life having high strength and better heat conductivity.

The applicant has stated to have launched a new product wherein the LED stem (long bulb) is sold along with the fixtures and fittings to save the customers from the hassle of buying the products separately. The fixtures and fittings are also manufactured in-house and the applicant has close to 2500 designs of fittings. Depending upon the usage of the lights, the fittings are designed. The indoor lights are ideal for shops, offices, showrooms, hotels, living room etc., and the outdoor lights are ideal for Garden Pathways, Gate lights, Street Lights, Flood Lights etc. Their products range from Garden Lights from 7 inches to 16 inches, Bollards from 1ft to 3ft. The fittings are made of Polycarbonate, Stainless Steel or Aluminum. The fittings can be installed only with the LED stem (long bulb) of 12 watt or 18 watt manufactured by the applicant. The supply of this new product is being done through a network of dealers in South India and also through a retail showroom in Chennai.

2.3 The applicant on the interpretation of law has stated that the product in question i.e. Light Fittings with LED Stem (Long Bulb) is to be classified under Chapter 94 of the First Schedule to the Customs Tariff Act, 1975 – *“Furniture; Bedding, Mattresses, Mattress Supports, Cushions And Similar stuffed furnishings; Lamps and Lighting Fitting,. Not Elsewhere specified or Included; Illuminated Signs, Illuminated Name-Plates and the like; Prefabricated Buildings”*. They have stated that the description reads as *“Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included”*.; For a Lamp or lighting fittings to be classifiable under Chapter 94, it must not be specified or included elsewhere meaning that that the lamp or lighting fittings must not be covered by any other heading of any other Chapter which is consistent with Note 1(f) to Chapter 94 that excludes *“lamps and lighting fittings of Chapter 85;”* from its

scope.; that the only plausible tariff item is 8539 of Chapter 85 - "Electrical Machinery And Equipment And Parts Thereof; Sound Recorders And Reproducers, Television Image And Sound Recorders And Reproducers, And Parts And Accessories Of Such Articles" of the First Schedule to the Customs Tariff Act, 1975.; that it is clear from the wordings of CTH 8539, that the same refers specifically and exclusively "*electric filament or discharge lamps, including sealed beam lamp units and ultraviolet or infra-red lamps; arc lamps; Light emitting diode (LED) Lamps*"; that heading applies only to lamps which use a particular technique in order to produce light. The applicant has further stated that the scope of the above entry becomes clearer when read in conjunction with the Chapter Heading. When so read, it becomes clear that their product falls under Heading 9405.; that Chapter 85 intends to include lamps which are used in conjunction with other electrical equipment and which are generally not used independently but designed to play a particular role as components in electrical equipment. Example: capacitors, switches, fuses, junction boxes, transistors, valves and tubes etc.; Light Emitting Diode (LED) is the basic semi-conductor device that emits light when an electric current pass through it and When the same is installed in a lighting fixture with other electrical components and connected to a power source, it emits light and becomes a LED lamp. The word Lamp in Chapter 8539 was used to include bulbs – the diode along with electrical components like glass covering, drivers, MCPCB and a screw with wires for connecting to a power source. These are intended to be installed in a luminaire or a general lighting system. The luminaires are the final lighting fittings. They would be assembling the LED stem (long bulb) with different types of fittings to suit the end use of its buyers and selling it as a complete unit so that the buyers can use the lights for illuminating the area by just connecting it to an electric power source. These lights are usually permanently fixed to a light source. The complete LED lighting fittings also serve aesthetical demands of the end users.

2.4 The applicant has further stated that the Rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 has been made applicable to the interpretation of Notification No. 1/2017- Central Tax (Rate) dated 28.06.2017 vide Explanation (iv) to the said Notification. As per Rule 1 of the Rules of Interpretation, "*The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes*

and, provided such headings or Notes do not otherwise require, according to the following provisions : ” If the product is classified based on the specific heading read with Section and Chapter Notes, then the classification of the product has to be done under the said heading only; in the instant case being Chapter Heading 9405. Also, as per Rule 3(c) of the Rules of Interpretation, *when goods cannot be classified by reference to (a) or (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.* The applicant has stated that they intend to supply the “LED stem (long bulb) installed lighting fittings” developed by them. As this makes it as a LED lighting product, the applicant is of the view that it will merit classification under the Tariff heading 9405 attracting 12% GST as Chapter 94 is reserved for finished lights with fixtures; while LED stem (long bulb) alone will merit classification under Chapter 85 which deals with Electrical Components like the LED stem (long bulb) in conjunction with electrical machinery and parts thereof. Since they are going to sell the complete unit including fixture and light, they are of the view that it will be regarded as a single product having a separate identity and hence cannot be dragged in to the concept of composite supply or mixed supply and the same will be classifiable under the Chapter Heading 9405 which is taxable at 12% (CGST + SGST) or IGST.

3.1 The applicant was offered an opportunity to be heard in person on 23.07.2019. They appeared and submitted a copy of the patent application for their LED long bulb. They submitted a brochure for their products. They stated that their products are LED Bulbs/Lamps with fittings/casing made of aluminum and plastic which are used as gate lights, ceiling lights, etc. They stated that the bulb is of their own invention with 360 degree as against to the existing 180 degree lights. They stated that the LED bulb cannot be replaced in their products as the bulbs are not available /sold separately. They supply the full lamp with fitting with two year warranty. They submitted sale invoices with sales starting from February 2019. They stated that before this, they were manufacturing lamp fittings, housings, etc. They stated that they will submit the invoices, central excise returns, brochures pertaining to previous supply in two weeks. They requested for another hearing.

3.2 The applicant furnished additional submissions enclosing Brochure of Category A products, Category A- GST invoice, Category C- Excise Invoice of Inventaa Mouldings; Category C- GST Invoice of Inventaa LED Lights, Old

Brochures and Central Excise Returns. In the written submissions, they had stated that:

- their company (earlier known as Inventaa LED Innovation Private Limited) was started in the year 2016; they have been into the similar line of business since 2006 by name of Inventaa Mouldings; that Since 2006, they were manufacturing Garden Light enclosures with the use of Polycarbonate and Stainless steel ; that during that time, CFL Bulbs were in use so the customers could purchase the bulb separately from the market and fit into their enclosures and use as Garden Lights. Later in the Year 2015-16, the availability of CFL bulbs reduced in the market due to environmental regulations imposed by Government; that sale of Garden Light enclosures had reduced drastically and to overcome this issue, they started fitting PCB based LED inside the garden lights and due to the reasons like Non-360 Degree Lighting, Failure due to Water, Insects, Less Light output they were not able to fully satisfy the customer requirements.
- the aim of starting a new company was to launch a new LED light with Fixtures and fittings which could overcome the problems of a conventional LED light which was able to produce only Lesser Light output (only 180-degree) and they have now invented a new LED stem (Long bulb) and after testing it for 6 months has applied for the patent of this product.
- To suit the requirements of this invention, they have launched a full range of new garden lights and set up the full manufacturing facility and also invested in own moulds and dies for the manufacture of the LED lights with fixtures or fittings; that they intend to supply the full product to the consumers i.e. the New LED Stem (long bulb) along with its enclosures. As the full product is factory fitted, tested and certified, the consumers are saved from the hassle of buying the low-quality LED lights and fixtures separately.
- They are dealing with the below type of products:
  - A.LED Stem (Long bulb) used in the following products:
    - I. LED Garden Lights:
      - a. Optic Series;    b. Olivia Series;    c. Globes;    d. Opera Series;
      - e. Electra Series; f. Elena Series; g. Glenda Series; h. Glasis Series
    - II.LED Outdoor Lights:
      - a. Bulkhead Series; b. Beeta Series
    - III. LED Bollard Series:
      - a. Electra Series; b. Riya Series; C. Elena Series; d. Olivia Series

B. LED PCB direct mounted products WHICH DO NOT USE THE LED STEM (LONG Bulb):

These types of products are conventional and regularly available in the market.

1.LED Street lights; 2. LED flood Lights; 3. LED Panel Lights; 4. LED Down Lights; 5. LED Ora Multipurpose Lights; 6. LED High Bay lights; 7. LED Office Lights; LED Surface Lights; LED Wall Lights.

C. Garden Light Enclosures – NOT THE KIND USED WITH CATEGORY A PRODUCTS

1. Garden Light Enclosures are supplied under the code of “HQ”, which do not have any form of Light and only contains the Plastic and Aluminum housing. These are not the kind which is sold along with Category A products. These enclosures are compatible for use with the conventional LED bulbs.

- They had applied for an Advance Ruling seeking the classification and the rate for the products dealt by them. However as they were informed that the question has to specifically state the models, they are seeking advance ruling in respect of Category A products – LED stem Long bulb used in LED Garden Lights, LED Outdoor Lights and LED Bollard Series.
- They are of the view that the LED stem (long bulb) along with the enclosures are covered under the Tariff Heading 9405 40 90. The GST rates have been prescribed under Notification No. 01/2017- CT (Rate) dated 28.06.2017 as amended from time to time. On perusal of the Notification, they were unable to find the rate prescribed for the tariff item **9405 40 90**. As per Notification No. 12/2017 -CT dated 28.06.2017, the Government has prescribed the number of digits of **HSN** code that has to be mentioned in a tax invoice based on the turnover in the preceding financial year. However, the maximum number of digits prescribed is only 4. Therefore, they have mentioned HSN 9405 in the tax invoice while supplying our products. The various rates prescribed for our products in the Rate Notification is as below

**Schedule I – 2.5%**

<b>Sl. No.</b>	<b>Chapter/Heading/Sub-heading/Tariff item</b>	<b>Description of Goods</b>
258.	9405 50 31	Kerosene pressure lantern
259.	9405 91 00, 9405 92 00 or 9405 99 00	Parts of kerosene pressure lanterns including gas mantles

**Schedule II- 6%**

Sl. No.	Chapter/Heading/Sub-heading/Tariff item	Description of Goods
205.	8539	LED lamps
225.	9405, 9405 50 31	Hurricane lanterns, Kerosene lamp/pressure lantern, petromax, glass chimney, and parts thereof
<b>226.</b>	<b>9405</b>	<b>LED lights or fixtures including LED lamps</b>
227.	9405	LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)

**Schedule III - 9%**

Sl. No.	Chapter/Heading/Sub-heading/Tariff item	Description of Goods
376B.	8539	Electrical lighting or signaling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles
390.*	8539	Electrical Filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [ <b>other than LED lamps</b> ]
438A.*	9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [ <b>other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof; LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)</b> ]

\* Inserted by Notification No. 41/2017 -CT(Rate) dated 14.11.2017 w.e.f 15.11.2017

- In view of the above overlapping entries, they are of the view that GST at 12% (CGST+SGST) vide Entry No. 226 of the Rate Notification will be applicable for their product.
- As they are going to sell the complete unit including fixture and light, they are of the view that it will be regarded as a single product having a separate



identity and hence cannot be dragged in to the concept of composite supply or mixed supply.

They requested to be heard in person again.

4. The applicant was accorded another opportunity of hearing and heard on 28.08.2019. The Authorized representative appeared for the hearing and reiterated the statement made in additional submission. They submitted a separate catalog for the category A products for which they seek classification. They stated that the products are LED long stem (bulb) with enclosures in various designs which end with connection pins. They need a holder on the other end available with the customers themselves. These products are classifiable under 9405. The product is a single product not a composite/mixed supply. They are eligible under sl. No. 226 of Notification 1/2017 as they are LED light fixtures. They also submitted an advance Ruling of Maharashtra.

5. The state jurisdictional Officer attended the hearing and stated that 9405 is the classification as stated in their written submission. In the written submission dated 16.07.2019, the state authority, has stated that:

- The Notification under Chapter 94 specifically excludes lamps and lights of Chapter 85. The HSN 85395000 covers Light Emitting Diode (LED) lamps only whereas a specific HSN 9405 in Schedule II under Sl.No. 226 covers LED lightings or fixtures including LED lamps. As the specific latter entry covers the fixtures along with LED lamps, this will squarely be applicable to the applicant, who manufactures both LED lamps and fittings. Therefore, the supply of LED lamps & fittings may be classified under HSN 9405 rather than 8539, taxable at 12% (6% SGST & 6% CGST)
- The type of supply under which it could be classified can be composite supply as the fittings/fixtures are made mainly for being part of the Lamp. Both are naturally bundled and supplied in conjunction with each other in the ordinary course of business as required under Section 8 (a) of the TNGST Act 2017. The principal supply in this case is that of the supply of LED lamp and the fixture supplied is nothing but an ancillary supply.
- Also the entry as per Notification No. II (2)/ CTR/532 (d-4)/2017 dated 29.06.2017 specifically mention "fixtures including LED lamps", which renders that both supplied together is naturally bundled and cannot be separated. Hence, it doesn't qualify for mixed supply.

6. The applicant is under the administrative control of Central Tax. The said jurisdictional authority was addressed to report if there are any pending proceedings in the applicant's case on the issues raised by the applicant in the AR application and for comments on the issues raised. The said authority did not furnish any comments.

7.1 We have considered the written and oral submissions of the applicant. We find that the applicant manufactures LED lights with fixtures or fittings and supply the full product to the consumers. They have sought advance ruling on

The applicable GST Tariff code and GST rate for the supply of LED stem(long bulb) with fittings when both are manufactured in their factory and supplied as a single unit? Is it a composite supply or a mixed supply?

7.2 From the submissions, it is seen that LED stem(long bulb), the product for which ruling is sought consists of various electronic components, a High graded UV protected polycarbonate body and a base, intended to be fitted into a lighting fixture and serve for area lighting. The LED stem is sold with the fixtures and fittings manufactured in-house. The fittings are made of Polycarbonate, Stainless Steel or Aluminum and can be installed only with LED stem(long bulb) of 12 watt or 18 watt manufactured by the applicant. The applicant has stated that they intend to supply the full product to the consumers, i.e., the new LED Stem along with its enclosures. The issue to be decided is whether the supply of full product of the LED stem with fixtures or fittings is a single or composite or mixed supply and the applicable GST Tariff code and rate.

7.3 The applicant has stated that LED stem (long bulb) consists of various electronic components, a High graded UV protected polycarbonate body and a base. The components of the LED bulb manufactured by the applicant is as below :

- a. LED array developed in-house R&D for high Light output.
- b. Special Flexible MCPCB (Metal Core Printed Circuit Board) designed specifically for this product.
- c. PCB (Plastic Circuit Board) mounted in house with Driver components
- d. Aluminium Heat Sink & Plastic Housings designed for longer life having high strength and better heat conductivity.

They are seeking advance ruling in respect of Category A products – LED stem Long bulb used in LED Garden Lights, LED Outdoor Lights and LED Bollard Series,.

It is seen from the brochures, the write-ups and the components of the products given by the applicant that the products in question are what are known as **Integrated LED** where the LED array is built into the fixtures of various designs. The product is ready to use on connecting to a light source and the buyer does not need to buy a LED bulb separately. In the instant case, the various models are of different designs meant for use in the outdoors such as gardens etc. The supply of such a product is a single supply and it is required classify the same.

8.1 In terms of explanation (iii) and (iv) to Notification No. 1/2017 - Central Tax (Rate) dt. 28-06-2017, tariff heading, sub-heading, heading and chapter shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 and the rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall be applied for the interpretation and classification of goods.

8.2 In the case at hand the competing chapter headings are 8539 and 9405. The relevant chapter heading, section notes are examined as under:

**CTH 8539:**

<b>8539</b>	<b>ELECTRIC FILAMENT OR DISCHARGE LAMPS INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRA-RED LAMPS, ARC-LAMPS; LIGHT-EMITTING DIODE (LED) LAMPS</b>
8539 10 00	- Sealed beam lamp units - Other filament lamps, excluding ultra-violet or infra-red lamps :
8539 21	-- Tungsten halogen : --- Other :
8539 21 10	---- Miniature halogen lamps with fittings
8539 21 20	---- Other for automobiles
8539 21 90	---- Other
8539 22 00	-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V
8539 29	-- Other :
8539 29 10	--- Of retail sale price not exceeding rupees 20 per bulb
8539 29 20	--- Bulb, for torches
8539 29 30	--- Miniature bulbs
8539 29 40	--- Other for automobile lamps
8539 29 90	--- Other - Discharge lamps, other than ultra-violet lamps :
8539 31	-- Fluorescent, hot cathode :
8539 31 10	--- Compact fluorescent lamps
8539 31 90	--- Other
8539 32	-- Mercury or sodium vapour lamps: metal halide lamps:
8539 32 10	--- Mercury vapour lamps
8539 32 20	--- Sodium vapour lamps
8539 32 30	--- Metal halide lamps
8539 39	-- Other :
8539 39 10	--- Energy efficient triphosphor fluorescent lamps
8539 39 90	--- Other - Ultra-violet or infra-red lamps: arc-lamps :
8539 41 00	-- Arc-lamps
8539 49 00	-- Other
8539 50 00	- Light-emitting diode (LED) lamps
8539 90	- Parts :
8539 90 10	--- Parts of fluorescent tube lamps
8539 90 20	--- Parts of arc-lamps
8539 90 90	--- Other

**HSN Explanatory Notes to Chapter 85** states

- (6) Certain electrical goods not generally used independently, but designed to play a particular role as components, in electrical equipment, e.g., capacitors (heading 85.32), switches, fuses, junction boxes, etc. (heading 85.35 or 85.36), lamps (heading 85.39), thermionic, etc., valves and tubes (heading 85.40); diodes, transistors and similar semiconductor devices (heading 85.41), electrical carbons (heading 85.45).

The relevant **HSN Explanatory Notes to CTH 8539** states:

**85.39 - Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps; light-emitting diode (LED) lamps.**

8539.10 - Sealed beam lamp units

- Other filament lamps, excluding ultra-violet or infra-red lamps :

8539.21 -- Tungsten halogen

8539.22 -- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V

8539.29 -- Other

- Discharge lamps, other than ultra-violet lamps :

8539.31 -- Fluorescent, hot cathode

8539.32 -- Mercury or sodium vapour lamps; metal halide lamps

8539.39 -- Other

- Ultra-violet or infra-red lamps; arc-lamps :

8539.41 -- Arc-lamps

8539.49 -- Other

8539.50 - Light-emitting diode (LED) lamps

8539.90 - Parts

Electric light lamps consist of glass or quartz containers, of various shapes, containing the necessary elements for converting electrical energy into light rays (including infra-red or ultra-violet rays).

The heading covers all electric light lamps, whether or not specially designed for particular uses (including flashlight discharge lamps).

The heading covers filament lamps, gas or vapour discharge lamps, arc-lamps and light-emitting diode (LED) lamps.

**(F) LIGHT-EMITTING DIODE (LED) LAMPS**

The light from these lamps is produced by one or more light-emitting diodes (LED). These lamps consist of a glass or plastic envelope, one or more light-emitting diodes (LED), circuitry to rectify AC power and to convert voltage to a level useable by the LEDs, and a base (e.g., screw, bayonet or bi-pin type) for fixing in the lamp-holder. Certain lamps may also contain a heat sink.

These lamps are of various shapes, e.g., spherical (with or without a neck); pear or onion shaped; flame shaped; tubular (straight or curved); special fancy shapes for illuminations, decorations, Christmas trees, etc.

From the above it is clear that, Further, CTH 8539 LED lamps which consist of a glass or plastic envelope, LEDs, circuitry to convert ac-dc AND A BASE. However, such lamps classifiable under CTH 8539 would need a lamp holder which would have the necessary pins / conductors to transmit power from the source to the lamp. In short, such LED lamps need separate 'fixtures' to be able to function. AS per Explanatory Notes, Chapter 85 does not cover goods which can be used independently but covers those which are designed to be used as components in electrical equipment. In the instant case, the products can be used independents

as they are integrated LED where the LED lamp is integrated into the fixtures. Accordingly, they are not classifiable under chapter 85 or 8539.

**CTH 9405:**

<b>9405</b>	<b>LAMPS AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED</b>
9405 10	- <i>Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares :</i>
9405 10 10	--- Hanging lamps, complete fittings
9405 10 20	--- Wall lamps
9405 10 90	--- Other
9405 20	- <i>Electric table, desk, bedside or floor-standing lamps :</i>
9405 20 10	--- Table lamps, complete fittings
9405 20 90	--- Other
9405 30 00	- <i>Lighting sets of a kind used for Christmas trees</i>
9405 40	- <i>Other electric lamps and lighting fittings :</i>
9405 40 10	--- Searchlights and spotlights
9405 40 90	--- Other
9405 50	- <i>Non-electrical lamps and lighting fittings :</i>
9405 50 10	--- Hurricane lanterns

The chapter note states as follows:

**SECTION XX  
MISCELLANEOUS MANUFACTURED ARTICLES**

**CHAPTER 94**

*Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishing; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated building*

**NOTES :**

1. This Chapter does not cover :

(f) lamps and lighting fittings of Chapter 85;

The relevant HSN Notes is as follows:

**(I) LAMPS AND LIGHTING FITTINGS,  
NOT ELSEWHERE SPECIFIED OR INCLUDED**

Lamps and lighting fittings of this group can be constituted of any material (excluding those materials described in Note 1 to Chapter 71) and use any source of light (candles, oil, petrol, paraffin (or kerosene), gas, acetylene, electricity, etc.). Electrical lamps and lighting fittings of this heading may be equipped with lamp-holders, switches, flex and plugs, transformers, etc., or, as in the case of fluorescent strip fixtures, a starter or a ballast.

This heading covers in particular :

- (1) **Lamps and lighting fittings normally used for the illumination of rooms**, e.g. : hanging lamps; bowl lamps; ceiling lamps; chandeliers; wall lamps; standard lamps; table lamps; bedside lamps; desk lamps; night lamps; water-tight lamps.
- (2) **Lamps for exterior lighting**, e.g. : street lamps; porch and gate lamps; special illumination lamps for public buildings, monuments, parks.
- (3) **Specialised lamps**, e.g. : darkroom lamps; machine lamps (presented separately); photographic studio lamps; inspection lamps (**other than those of heading 85.12**); non-flashing beacons for aerodromes; shop window lamps; electric garlands (including those fitted with fancy lamps for carnival or entertainment purposes or for decorating Christmas trees).
- (4) **Lamps and lighting fittings for the vehicles of Chapter 86, for aircraft or for ships or boats**, e.g. : headlamps for trains; locomotive and railway rolling stock lanterns; headlamps for aircraft; ships' or boats' lanterns. It should be noted, however, that sealed beam lamp units are classified in **heading 85.39**.

From the above, it is evident that Chapter 94 falls under Section XX which covers 'Miscellaneous Manufactured Articles'. Lamps and light fittings can be of any source and made of any material. Further, those lamps and light fittings covered under Chapter 85 are not covered under this heading by the specific exclusion in the Chapter Notes. Further, lamps for exterior lighting are covered under CTH 9405. In the instant case, the product is a LED lamp fixture with LED light integrated into it which can function independently as garden lights. Therefore, they are classifiable under CTH 94054090 as 'others electric lamps and light fitting'.

9. Having decided the classification, the applicable GST Rate is to be determined. It is seen that LED lights or fixtures including LED lamps classified under CTH 9405 are taxable to 6% CGST vide Sl.No. 226 of Schedule II of Notification No. 01/2017-C.T. (Rate) dated 28.06.2017 as amended and 6% SGST as per S.No. 226 of Schedule-II of G.O. (M.S.) No. 62 dated 29.06.2017 as amended.

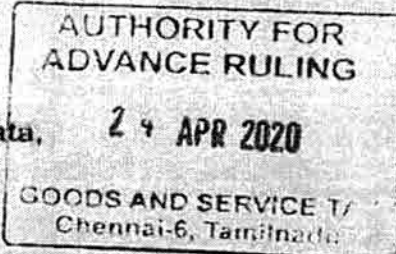
10. In view of the above, we rule as under.

**RULING**

Supply of 'LED stem (long bulb)' i.e. outdoor lighting fixtures with LED integrated inside them, by the applicant is classifiable under CTH 94054090 and is taxable at the rate of 6% CGST vide Sl.No. 226 of Schedule-II of Notification no. 01/2017-C.T. (Rate) dated 28.06.2017 as amended and 6% SGST as per S.No. 226 of Schedule-II of G.O. (M.S.) No. 62 dated 29.06.2017 as amended.

*K Manasa Gangotri*

Ms. Manasa Gangotri Kata,  
Member, CGST



*Shri Kurinji Selvaan.V.S.*

Shri Kurinji Selvaan.V.S.,  
Member, TNGST

To  
INVENTAA LED LIGHTS PRIVATE LIMITED // BY SP WITH ACK.DUE //  
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Copy Submitted to:

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2. The Additional Chief Secretary/Commissioner of Commercial Taxes,  
IInd. Floor, Ezhilagam, Chepauk, Chennai - 600 005.

Copy to:

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2. The Assistant Commissioner (ST),  
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3. Master File/ Spare - 2.