

2024 (84) G.S.T.L. 406 (A.A.R. - GST - T.N.)

BEFORE THE AUTHORITY FOR ADVANCE RULING UNDER GST, TAMIL NADU

Smt. D. Jayapriya, Member (Central Tax) and Smt. T. Indira, Member (State Tax)

IN RE : N.R. ENGINEERING INDUSTRIES

Advance Ruling No. 124/AAR/2023, dated 20-12-2023 in Application Sl. No. 83/2023/ARA

Car seats cushion suspension wire - Seats and Parts thereof - Heading 9401 - Classification - Applicant-assessee is engaged in manufacture of car seats cushion suspension wire sought advance ruling for classification of its products - *HELD* : For any product to classify under Heading 9401 same has to be in nature of 'parts of seats' - Cushion suspension wire is used instead of coil springs and these are used both in front and back seats of car and also these are forming part of basic skeleton steel structure of seats - Thus without said item, basic structure of seat cannot be achieved and basic function of cushion effect in car seats cannot be achieved - Hence said item is a part of seat, as it is one of building blocks of steel structure and integral part of seat - Therefore car seat cushion suspension wire manufactured by assessee will fall under Tariff Item 9401 99 00 and thereby attracting 18% GST - Section 9 of Central Goods and Services Tax Act, 2017 - Section 9 of Tamil Nadu Goods and Services Tax Act, 2017. *[paras 6.5 and 8]*

Steel hooks - Seats and Parts thereof - Heading 9401 - Classification - Applicant-assessee is engaged in manufacture of steel hooks used for car seats - *HELD* : For any product to classify under Heading 9401 same has to be in nature of 'parts of seats' - Hooks in question are used to keep steel wires in place and in taut position, so structure is achieved and functional usage i.e. to give cushion effect, is also achieved - Hence said item is a part of seat, as it is one of building blocks of steel structure and integral part of seat - Therefore steel hooks manufactured by assessee will fall under Tariff Item 9401 99 00 and thereby attracting 18% GST - Section 9 of Central Goods and Services Tax Act, 2017 - Section 9 of Tamil Nadu Goods and Services Tax Act, 2017. *[paras 6.6 and 8]*

Ruling against department

CASES CITED

Commissioner v. Insulation Electrical (P.) Ltd. — 2008 (224) E.L.T. 512 (S.C.) — *Followed* [Paras 4.3, 7.2]

Daebu Automotive Seat India (P.) Ltd. — [2021] 127 taxmann.com 771/87 GST 52 (AAR - Tamil Nadu) — *Referred* [Para 3.2]

Saddles International Automotive & Aviation Interiors (P.) Ltd. — 2021 (54) G.S.T.L. 464 (A.A.R. - GST - A.P.) — *Followed* [Paras 4.1, 7.1]

NOTIFICATION CITED

Notification No. 1/2017-C.T. (Rate), dated 28-6-2017 [Para 3.2]

[Order]. - M/s. N.R. Engineering Industries, SF No. 573/1, KNG Pudur Road, Sankara Nagar, Somayampalayam, Coimbatore, Tamilnadu-641 108 (hereinafter referred to as the 'Applicant') is engaged in the manufacture of car seat Cushion Suspension wires and steel hooks. They are registered under the GST Acts with GSTIN : 33ADZPM4614Q1ZQ.

2.1 The Applicant 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.

3.1 In their application for Advance Ruling, the Applicant has stated that -

ã They are a MSME unit engaged in the manufacture of two items.

(i) Car Seat Cushion Suspension Wire

(ii) Steel hooks

ã The write-up of the two items are as below :

(i.A) *Car Seat Cushion Suspension Wires;*

The main raw material for the manufacture of Cushion Suspension wire is Spring Steel Wires. This raw material Spring Steel wires comes in the form of Coils. These spring coils are loaded in wire forming CNC Machines. The required shapes of these spring coils are programmed in the CNC machines. The spring coils are converted into Cushion Suspension Wires in the CNC Machine. The photo of Cushions Suspension wires is attached. The cushion suspension wires are given individually sometimes the customers ask for pairs. When an order comes for pairs. Two Cushion Suspension Wires are joined using the plastic coated steels wires.

(i.B) *Use of the Cushion Suspension Wires :*

The Cushion Suspension wire is used for the manufacture of car seats. This is used to give cushion effect in the car seats. Earlier coil springs were used for this purpose. Now instead of coil springs, Cushion Suspension wires are used for this purpose. There will be a track assembly in the front left and front right car seats. This track assembly has a steel structure in the shape of the seats. The Cushion suspension wires are used between this steel structures. The seat foam is kept over these Cushion Suspension wires. These Cushion Suspension Wires absorb the shocks when a car goes through bumps or pot holes. The Cushion Suspension wires are used both in the front and back seats.

(ii.A) *Steel hooks :*

In the car seats, to give strength to the track assembly, in addition to the Cushion Suspension wire, the steel wires are used. At the end of these steel wire steel hooks are used. The main raw material is mild steel wires. These mild steel wire comes in coil forms. The coils are loaded in the CNC Machines. The shapes required for the steel hooks are programmed and fed in these CNC Machines. The coils fed into the CNC machines comes out as the hook of the required shape. After this process, in the end of the hook a hole is punched to hold the cable (photo attached).

3.2 On interpretation of law, the Applicant states that -

ã Under the Goods and Services Tax Act, both Central Goods and Services Tax Act and State Goods and Services Tax Act, the rate of tax for the goods and services are specified in the notifications issued by virtue of the powers conferred under Section 9 of the respective Acts; The rate of tax for the goods are specified in the Notification No. 1/2017-C.T. (Rate), dated 28-6-2017 as amended from time to time; The rate of tax depends upon the Description of the goods specified in the notification and Chapter/Heading/Sub-heading/Tariff Item; The clause (iii) and clause (iv) of this notification reads as under :

“(iii) “Tariff item”, “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 (51 of 1975).

(iv) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.”

ã They are engaged in the manufacture of Cushion Suspension Wires and Steel hooks, which are used as parts of the Car Seating System and they have been classifying both these products under HSN 87089900.

Entry in the Notification No. 1/2017-C.T. (Rate), dated 28-6-2017

		Se ria Nu be	C h a p t e r / H e a d i n g / S u b - h e	Description of Goods	Rat

			adding / Tariff item		
		17	8708	Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]	CG SG

ã Their competitors are classifying Cushion Suspension Wires and Steel hooks under the following classification. Entry in the Notification No. 1/2017-C.T. (Rate) dated 28-6-2017

		Series Number	Chapter/ Heading / Sub- heading / Tariff item	Description of Goods	Tax Rate

		4 3 5 A	9401 [other than 9401 10 00]	Seats (other than those of heading 9402), whether or not convertib le into beds, and parts thereof [other than seats of a kind used for aircraft]	C G S T 9 % S G S T 9 %
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ã The Para 3(a) of the General rules for the interpretation to Customs Tariff Act, 1975 runs as under :

“3. When by application of rule 2(b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows :

(a) the heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods. “

ã The heading which provides the most specific description should be preferred to the heading providing for a general description.

ã The detailed HSN 8708 of the First Schedule to the Customs Tariff Act is as under

T a r i f f l t	Description
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e m	
(1)	(2)
8 7 0 8	PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705
8 7 0 8 1 0	Bumpers and parts thereof :
8 7 0 8 1 0 1 0	For tractors
8 7 0 8 1 0 9 0	Other Other parts and accessories of bodies (including cabs):
8 7 0 8 2 1 0	Safety seat belts

0	
87082200	Front windscreens (windshields), rear windows and other windows specified in sub-heading Note 1 to this chapter
87082900	Other
87083000	Brakes and servo-brakes and parts thereof
87084000	Gear boxes and parts thereof
87085000	Drive-axles with differential, whether or not provided with other transmission components Non-driving axles and parts thereof

0	
870087000	Road wheels and parts and accessories thereof
870088000	Suspension system and parts thereof (including shock- absorbers)
	Other parts and accessories :
870089100	Radiators and parts thereof
870089200	Silencers (mufflers) and exhaust pipes; parts thereof
87008	Clutches and parts thereof

9 3 0 0	
8 7 0 0 8 9 4 0 0 0	Steering wheels, steering columns and steering boxes; parts thereof
8 7 0 0 8 9 5 0 0 0	Safety airbags with inflator system; parts thereof
8 7 0 0 8 9 9 9 0 0 0	Other

ã The detailed HSN 9401 of the First Schedule to the Customs Tariff Act is as under

T a r i f f i c e	Description
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	m	
	(1)	(2)
	9 4 0 1	SEATS (OTHER THAN THOSE OF HEADING 9402), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF
	9 4 0 1 1 0 0 0	Seats of a kind used for aircraft
	9 4 0 1 2 0 0 0	Seats of a kind used for motor vehicles
		Swivel seats with variable height adjustment :
	9 4 0 1 3 1 0 0	Of wood
	9 4	Other

0 1 3 9 0 0	
	Seats other than garden seats or camping equipment, convertible into beds :
9 4 0 1 4 1 0 0	Of wood
9 4 0 1 4 9 0 0	Other
	Seats of cane, osier, bamboo or similar materials :
9 4 0 1 5 2 0 0	Of bamboo
9 4 0	Of rattan

1 5 3 0 0	
9 4 0 1 5 9 0 0	Other
	Other seats, with wooden frames :
9 4 0 1 6 1 0 0	Upholstered
9 4 0 1 6 9 0 0	Other
	Other seats, with metal frames :
9 4 0 1 7 1 0	Upholstered Other

0	
9 4 0 1 7 9 0 0 0	Other
9 4 0 1 8 0 0 0 0	Other seats
	Parts
9 4 0 1 9 1 1 0 0	Of wood
9 4 0 1 9 9 0 0 0	Other

ã There is a specific reference to Seats of a kind used for motor vehicles in HSN 94012000. There is a reference to the Parts for the above items. While HSN 94019100 parts of wood, HSN 94019900 covers parts of the items mentioned 9401 which are made of other than

Wood. So the Car Seat Cushion Suspension Wires and steel hooks will be covered by the HSN 94019900.

ã They rely on the decision of the Hon'ble Authority for Advance Ruling in the case of *Daebu Automotive Seat India Pvt. Ltd.* passed on 7-5-2021. The reference number is TN/17/ARA/2021 [[2021] 127 taxmann.com 771/87 GST 52]. This is reported in 2021 (6) TMI 685 - Authority For Advance Ruling, Tamilnadu, wherein para 8.5 of the decision, it has been observed by the AAR as follows :

"From, the above entries, it is seen that the chapter heading 9401 covers only seats and parts thereof. So only such items, which constitute as specific parts of a seat such as backs, bottoms, armrests etc. can be termed as parts of seats."

ã The Car Seat Cushion Suspension Wires and Steel hooks are the specific parts of a seat, which fits into the above observations of the AAR and therefore the said items manufactured by them will fall under the HSN 94019900 and liable for GST at the rate of 18%.

4.1 The State jurisdiction Officer viz. the Assistant Commissioner (ST), Velandipalayam Assessment Circle stated that the car seat cushion suspension wires and steel hooks manufactured by the applicant will fall under HSN 87089900 thereby attracting CGST of 14 % plus SGST of 14 %. The Officer had relied on the decision of the Andhra Pradesh Authority for Advance Rulings (AAR), *vide* which the AAR had recently held that the car seat covers would be levied with the highest GST rate of 28%, in the case of *Saddles International Automotive & Aviation Interiors Pvt. Limited*, 2021 (54) G.S.T.L. 464 (A.A.R. - GST - A.P.) = [2021] 132 taxmann.com 47 (AAR - A.P.). The Members had observed that 'seat cover' are not same as seat as they have different agenda than a seat has altogether. The bench stated in the judgment that, "They are meant for the protection of the seats and functional value of seat covers is the comfort and convenience it extends to the driver and the passengers. Thus, the 'seat covers' are not essential parts of the seats but accessories that enhance their functional value. Even in general trade parlance or in terms of their specific usage, the seat covers are considered as accessories and customized as per the preferences of the clients."

4.2 The Joint Commissioner (ST), Intelligence, Coimbatore has also remarked that no proceeding relating to the question raised by the Applicant is pending in their jurisdiction.

4.3 The Centre jurisdictional Officer, *vide* their letter dated 11-8-2023, after examining the whether the said goods would fall under chapters heading 8708 and Heading 9401 as appearing in the First schedule to the Customs Tariff Act, 1975, the Explanatory Notes to HSN relevant to Parts and Accessories' falling under Section XVII and in specific under CTH 8708, the notes of HSN pertaining to CTH 9401, the usage of the goods under question as submitted by the Applicant, the Officer has opined that the items supplied by the applicant merit to be classified under HSN 87089900, for the following reasons:

ã Tariff heading 9401 covers "Seats including seats of a kind used for motor vehicles". 94019900 covers "Parts" of such seats. HSN explanatory notes states that: PARTS - The heading also covers identifiable parts of chairs or other seats, such as backs, bottoms and arm rests (whether or not upholstered with straw or cane, stuffed or sprung), and spiral springs assembled for seat upholstery.

ã Thus it could be seen that HSN 94019900 covers only those items which constitute as specific part of a seat like backs, bottoms, arm rests etc. They do not cover those items which are

basically fitted under a seat on the floor of the motor vehicle. Seat could be complete without such items like seat cushion suspension wires and steel hooks which are supplied by the applicant.

ã The goods supplied by them are not essential parts of a seat. A 'part' is an essential component of the whole without which the whole cannot function. They are basically used in the track assembly which has a steel structure in the shape of seats. The Cushion suspension wires are used between this steel structure. The seat foam is kept over these cushion suspension wires. These Cushion suspension wires absorb the shocks when a car goes through bumps or pot holes. As a result, they give cushion effect in the car seats and therefore enhance comfort and convenience while travelling. They are merely to improve the efficiency and convenience of the seat and do not form part of the seat.

ã Therefore, the goods supplied by them cannot become essential pieces/parts of the seats. The seats are complete by themselves without these mechanisms. In the products supplied by the applicant, a person cannot directly sit and rest.

ã Hence car seat cushion wires and steel hooks cannot be called as parts of seats falling under HSN 94019900 & 94012000. Alternately, they can be termed as accessories of motor vehicle and classification under 87089900.

The Officer placed reliance on the ruling of the Hon'ble Supreme Court in the case of *Commissioner of C.Ex., Delhi v. Insulation Electrical (P.) Ltd.* [2008 (224) E.L.T. 512 (S.C.) = [2008] 2008 taxmann.com 245 (SC)], wherein in a similar case, the Apex court, has held that such goods are classifiable under CETH: 8708. He further stated that the questions raised in the application are not pending or has not been decided in any proceedings in the case of the Applicant as per records.

5. The Applicant, after consent, was given an opportunity to be heard in person on 30-11-2023. Shri P. Paul Thangam, Chartered Accountant, Shri. Aravind Thangam, Chartered Accountant and Shri. K. Ravi Janardhanan, Technical Advisor, who are the Authorized Representatives of the Applicant appeared for the hearing and they reiterated the submissions made in their application. They also showed a specimen of the part manufactured by them to establish that it is a part of seat and submitted copy of Advance Ruling in the case *Daebu Automotive seat India (P.) Ltd.*, (supra) wherein discussion of part of seat was held.

Discussion and Findings :

6.1 We have carefully considered the submissions made by the Applicant in their application, submissions made during the personal hearing and the comments furnished by the Centre and State Tax jurisdictional officers.

6.2 In terms of Section 97(2) of the CGST/TNGST Act, questions on which advance ruling is sought under the Act, falls within the scope of Section 97(2)(a) & (b) of the CGST/TNGST Act, 2017, and therefore the application is admissible.

6.3 The Applicant is before us with the question on classification as to whether the items viz. 'car seat Cushion Suspension wires' and 'Steel hooks' manufactured by them will fall under HSN 87089900 thereby attracting CGST of 14 % plus SGST of 14% or will fall under HSN 94019900 thereby attracting CGST of 9% plus SGST of 9%. It is pertinent to see both the entries in the Notification No. 1/2017-C.T. (Rate), dated 28-6-2017, before arriving at a decision, which is as follows :

Entry in the Notification No. 1/2017-C.T. (Rate), dated 28-6-2017

	Sc No	S e r i a l N u m b e r	Chapter/ Heading/ Sub- heading/ Tariff item	Descripti on of Goods	T a x R a t e
		170	8708	Parts and accessories of the motor vehicles of Headings 8701 to 8705 [other than specified parts of tractors]	C G S T 1 4 % S G S T 1 4 %

Entry in the Notification No. 1/2017-C.T. (Rate), dated 28-6-2017

	ch o.	S e r i a l N u m b e r	Chapter/ Heading/ Sub- heading/ Tariff item	Description of Goods	T a x R a t e

	III	4 3 5 A	940 [other than 9401 10 00]	Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof [other than seats of a kind used for aircraft]	C G S T 9 % S G S T 9 %
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From the bare reading of the two sub-headings, reproduced above, it is clear that Chapter Heading 8708.00 covers 'parts and accessories' of motor vehicles and this chapter heading is wide enough in its scope so as to cover all accessories of motor vehicles as well whereas Chapter Heading 9401.00 covers all type of seats and 'parts' thereof.

6.4 From the above explanation, we find that for any product to classify under chapter 9401 9000 (classification given in para 3.2 above), the same has to be in the nature of 'part of seats'. The term 'part' per se means a portion of an equipment or a machinery which is essentially linked to the functioning of that particular equipment or machinery. In other words, 'part' is an integral element of machinery or equipment without which the specific product cannot function. The 'part' in question should be so inextricably be linked to the product that the same cannot be brought into any form without the 'part' in question.

6.5 With this concept of 'part', we proceed to analyse the goods in question. As per the write-up submitted by the Applicant regarding 'Cushion Suspension wire', they have stated that-

"The Cushion Suspension wire is used for the manufacture of car seats. This is used to give cushion effect in the car seats. Earlier coil springs were used for this purpose. Now instead of coil springs, Cushion Suspension wires are used for this purpose. There will be a track assembly in the front left and front right car seats. This track assembly has a steel structure in the shape of the seats. The Cushion suspension wires are used between this steel structures. The seat foam is kept over these Cushion Suspension wires. These Cushion Suspension Wires absorb the shocks when a car goes through bumps or pot holes. The Cushion Suspension wires are used both in the front and back seats."

From the write-up, we find these cushion suspension wire is now-a-days used instead of coil springs and these are used both in front and back seats of a car. Also these are forming part of the basic skeleton steel structure of the seats. During personal hearing, the Applicant displayed the entire steel structure and explained how the cushion suspension wire is used in the steel structure. We observed that, without the said item, the basic structure of the seat cannot be achieved and basic function of cushion effect in the car seats cannot be achieved. Hence, we are of the opinion that the said item is a part of the seat, as it is one of the building blocks of the steel structure and an integral part of the seat.

6.6 As per the write-up submitted by the Applicant regarding 'Steel hooks', they have stated that

"In the car seats, to give strength to the track assembly, in addition to the Cushion Suspension wire, the steel wires are used. At the end of these steel wire steel hooks are used."

Here again, these hooks are used to keep the steel wires in place and in taut position, so the structure is achieved and also the functional usage, *i.e.* to give cushion effect, is also achieved. During personal hearing, the Applicant displayed the entire steel structure and how the steel hooks are used in the steel structure. Hence, we are of the opinion that the said item is a part of the seat, as it is one of the building blocks of the steel structure and an integral part of the seat.

6.7 Further, we find that the Para 3(a) of the General rules for the interpretation to Customs Tariff Act, 1975, states that the heading which provides the most specific description should be preferred to the heading providing for a general description. On an analysis of Chapter 94, it becomes clear that Chapter 94 is a specific entry with respect to 'seats' and its 'parts' and 94012000, in specific, covers seats of a kind used for Motor vehicles. From the above discussions, we find the goods in question by virtue of their structure and function form an essential 'part' of the 'seats'. On the other hand, explanatory notes of Chapter 87 covers 'parts' of motor vehicles and there is no specific entry, per se, which covers any part of the 'seats' under Chapter 87. Hence, as a corollary, the subject goods ought to be appropriately classified under Chapter 94, since a specific entry prevails over a general entry.

6.8 We also observe that the Notes to Section XVII, which covers Chapter headings 86 - 89, as given in HSN, under the heading 'General' states that -

“(III) **Parts and Accessories :** It should be noted that Chapter 89 makes no provision for parts (other than hulls) or accessories of ships, boats or floating structures. Such parts and accessories, even if identifiable as being for ships etc., are therefore classified in other Chapters in their respective headings. The other Chapters of this Section each provide for the classification of parts and accessories of the vehicles, aircraft or equipment concerned. It should, however, be noted that these headings apply only to those parts or accessories which comply with all three of the following conditions :

(a) They must not be excluded by the terms of Note 2 to this Section (see paragraph (A) below).

And (b) they must be suitable for use solely or principally with the articles of Chapters 86 to 88 (see paragraph (B) below).

And (c) they must not be more specifically included elsewhere in the Nomenclature (see paragraph (C) below).

(A) & (B) xx xx xx

(C) Parts and accessories covered more specifically elsewhere in the nomenclature.

Parts and accessories, even if identifiable as for the articles of this Section, are excluded if they are covered by another heading elsewhere in the Nomenclature, e.g. :

(1) Profile shapes of vulcanised rubber other than hard rubber, whether or not cut to length (heading 40.08)

(2) Transmission belts of vulcanised rubber (heading 40.10).

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xx

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(12) Vehicle seats of heading 94.01."

As per the notes relevant to Parts and Accessories, all the three conditions prescribed under clauses (a), (b) and (c) should be complied with.

We find that as per the clause (c), a part must not be more specifically included elsewhere in the nomenclature. In paragraph C, at serial number (12) vehicle seats of heading 9401 is explicitly excluded from the Section XVII as vehicle seats is covered more specifically by other heading under 9401. This clearly establish that vehicle seats of 9401 being excluded from Section XVII will not fall under 8708.

6.9 Further, we also observe the HSN explanatory notes in respect of Tariff Item 8708, which are reproduced below :-

This heading covers parts and accessories of the motor vehicles of headings 87.01 to 87.05, provided the parts and accessories fulfil both the following conditions :

(i) They must be identifiable as being suitable for use solely or principally with the abovementioned vehicles; and

(ii) They must not be excluded by the provisions of the Notes to Section XVII (see the corresponding General Explanatory Note).

As per above notes, both the conditions prescribed under Clauses (i) and (ii) need to be fulfilled for classifying parts and accessories of motor vehicle. As per clause (ii), parts and accessories must not be excluded by the provisions of notes of Section XVII. As discussed in para 6.9 above, it is clear that vehicle seats is excluded by the provisions of notes (General Explanatory Notes) to Section XVII, therefore, clause (ii) is not fulfilled. Consequently, the vehicle seats will not be covered under heading 8708. In view of the above unambiguous provisions for classification, we are of the considered opinion that vehicle seats will not fall under 8708 whereas, the same is correctly classifiable under 9401. Hence, part of seats which is undisputed in the present case is correctly classifiable under CETH 9401.

6.10 Based on the above discussions we hold that the goods viz. 'Car seat Cushion Suspension wires' and 'Steel hooks' manufactured by the Applicant will fall under HSN 94019900 thereby attracting CGST of 9% plus SGST of 9%.

7.1 We find that the State jurisdictional Officer had placed reliance on the decision of the Andhra Pradesh Authority for Advance Rulings (AAR), in the case of *Saddles International Automotive & Aviation Interiors Pvt. Ltd.* (supra). We observe that the goods in question in the said case law are 'car seat covers', which cannot be equated to 'Car seat Cushion Suspension wires' and 'Steel hooks', as the former is only an 'accessory' to a motor vehicle seat, whereas the goods in the present issue are essential parts of a seat, as discussed supra.

7.2 We find that the Centre jurisdictional Officer placed reliance on the ruling of the Hon'ble Supreme Court in the case of *Commissioner of C.Ex., Delhi v. Insulation Electrical Pvt. Ltd.* [2008 (224) E.L.T. 512 (S.C.)], We observe that the goods in questions in the said case law are Rail Assembly front Seat (Omni), Adjuster Assembly slider seat, YF-2, Rear Back Lock Assembly and 1000 CC Rear Back Lock Assembly. These items cannot be equated to 'Car seat Cushion Suspension wires' and 'Steel hooks', as the former items are only an 'accessory' to a motor vehicle seat, whereas the goods in the present issue are essential parts of a seat, as discussed supra.

8. Based on the above discussions, we rule as under:

RULING

(1) The 'Car Seat Cushion Suspension wires' manufactured by the Applicant will fall under HSN 94019900 thereby attracting CGST 9% and SGST 9%.

(2) The 'Steel hooks' manufactured by the Applicant, which is used in the manufacture of car seats, will fall under HSN 94019900 thereby attracting CGST 9% and SGST 9%.