

**THE AUTHORITY FOR ADVANCE RULINGS**  
**(Central Excise, Customs & Service Tax)**  
**NEW DELHI**

20<sup>th</sup> Day of November, 2015

**Ruling No. AAR/Cus/15/2015 in**

**Application No. AAR/44/Cus/20/2014**

**PRESENT**

**Shri V.S. Sirpurkar, Chairman**  
**Shri S.S. Rana, Member (Revenue)**  
**Shri R.S. Shukla, Member (Law)**

Name & address of the applicant : M/s. Tanuj Hydraulics Pvt. Ltd.,  
Gurgaon

Commissioner concerned : Commissioner of Customs,  
Inland Container Depot, Tughlakabad,  
New Delhi-110020.

Present for the applicant : Dr. Prabhat Kumar, Advocate

Present for the Department : Shri Amresh Jain,  
Departmental Representative

**RULING**

In this application, the applicant has posed the following question which is as under :

- (1) That as per interpretation of the applicant, the parts of Hydraulic Cylinders, i.e. 'Cylinders' and 'Cylinder Barrels' are appropriately classifiable under tariff item 8412 90 30 or 8412 90 90 of the CTA which are reproduced below : Table

| Tariff Item |    | Item Description              | Unit | Basic |
|-------------|----|-------------------------------|------|-------|
| 8412        | -  | Other engines and motors      |      |       |
| 8412 90     | -  | Parts:                        |      |       |
| 8412 90 30  | -- | Of hydraulic engines & motors | Kg.  | 7.50  |
| 8412 90 90  | -- | Other                         | Kg.  | 7.50  |

2. The Revenue, however, has no objection to the admission of this matter. Considering the importance of the question, the matter is directed to be admitted.

3. The matter is taken up for final hearing with the consent of the parties.

4. Dr. Prabhat Kumar, the learned counsel for the applicant, points out that the Revenue in its reply has accepted the classification in the Tariff Items 8412 – Other engine and motors; 841290 – Parts; 8412 90 30 – of hydraulic engines & motors; 8412 90 90 for the Other. In that view, there is no point in proceeding with the hearings of the application. The learned counsel has conveyed its satisfaction on the classification given by the Revenue. The matter is directed to be disposed of.

-Sd-

**(S.S. Rana)**  
**Member(R)**

-Sd-

**(V.S. Sirpurkar)**  
**Chairman**

-Sd-

**(R.S. Shukla)**  
**Member (L)**