


<b>GUJARAT AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX D/5, RAJYA KAR BHAVAN, ASHRAM ROAD, AHMEDABAD – 380 009.</b>	
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ADVANCE RULING NO. GUJ/GAAR/R/2024/21  
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2023/AR/22)

**Date: -06.09.2024**

Name and address of the applicant	:	Om Vinyls Private Limited, Ovada, Old Survey Nos. 160,161,153, New Survey Nos. 199,203,198/P1, Gundlav-Khergam Road, Valsad, Gujarat- 396 035.
GSTIN of the applicant	:	24AAACO7543H1ZI
Jurisdiction Office	:	Center Commissionerate- Surat Division – VIII- Valsad Range -II
Date of application	:	17/06/2023
Clause(s) of Section 97(2) of CGST / GGST Act, 2017, under which the question(s) raised.	:	(a)
Date of Personal hearing	:	30/07/2024 & 27/02/2024
Present for the applicant	:	Shri Satish Patel, Shri Hitesh Patel

**Brief facts:**

M/s. Om Vinyls Private Limited, Ovada, Old Survey Nos. 160,161,153, New Survey Nos. 199,203,198/P1, Gundlav-Khergam Road, Valsad, Gujarat- 396 035 [for short –‘applicant’] is engaged in the manufacture of textile fabric coated laminated or IMP PVC & PVC sheet films. Their GSTN registration no. is 24AAAC07543H1Z1.

2. The applicant in his application has stated as follows:

- that they sell their product under two categories viz textile fabric coated laminated or IMP PVC falling under HSN code 59031090 & PVC sheet films falling under HSN code 39209922;
- that they intend to produce nonwoven coated laminated or IMP PVC;
- that the main usage of the aforementioned new product is as table cover, TV cover, washing machine cover, and for making bags;
- that it is used as textile article in normal trade parlance;
- that the content of the said product is as under :  
nonwoven fabrics : 40 GSM, adhesive coat : 80 GSM, PVC sheet : 120 GSM, Total 240 GSM.

that according to applicant this product would fall under HSN 56031400 - Nonwovens, whether or not impregnated, coated, covered or laminated (weighing more than 150 g/m<sup>2</sup>) & that the appropriate rate of GST is 12%.



3. The applicant, thereafter, vide email dated 14.8.2024, submitted a detailed manufacturing process for nonwoven fabrics as under:

- that nonwoven fabric is manufactured from PVC films, adhesive gum and nonwoven in their factory;
- that manufactured film is ready for further process called lamination/thermoforming;
- that cellular leather cloth/thermoforming is used widely for auto tops[canopy], sports shoe upper by laminating a thin PVC film with another layer of calendered sheeting containing blowing agent with textile backing; that this combination can be expanded in a separate stenter/foaming oven;
- a drum heated to about 180° C is driven & provided with a rubber coloured pressure roller to press the layers together & eliminate trapped air;
- the laminated combination is made to travel inside the heated chambers where the blowing agent is activated & controlled expansion is initiated in the middle calendered film;
- the process matches the standard approved by BIS; that the product is used mainly in outdoor application where the weather condition is uncertain.
- The components used are
  - (i) PVC resin
  - (ii) DOP/DIN
  - (iii) CPS 52%
  - (iv) CA CO3
  - (v) Stabilizers
  - (vi) Anti oxidants
  - (vii) Pigment
  - (viii) Poly propylene
- The uses of non woven fabrics are
  - It is sold in domestic market & is generally used as table cover, TV cover Sofa cover, fridge cover;
  - Nonwoven is used in the bottom and PVC films is used on the top;
  - The nonwoven fabrics helps to get proper stitching on the goods; that without using nonwoven it is not possible to have stitching on the goods;
  - PVC will get spoilt if stitching is directly on PVC films;
  - PVC films are used only for decorative purpose while nonwoven is used as a base and foundation of the nonwoven fabrics.

4. In view of the foregoing, the applicant is before the Authority raising the following questions viz

1. Whether 'nonwoven coated fabrics -coated, laminated or impregnated with PVC falls under HSN 56031400?
2. If 'nonwoven coated fabrics -coated, laminated or impregnated with PVC' does not fall under HSN 56031400 then it will fall under which heading of chapter 50?
3. If 'nonwoven coated fabrics -coated, laminated or impregnated with PVC' does not fall under HSN 56031400 then it will fall under which heading of chapter 39?

5. Personal hearing was granted on 27.2.2024 wherein Shri Jagdish Surti, Satish Patel and Hitesh Patel appeared on behalf of the applicant and reiterated their submissions. Owing to change in the Member of the GAAR, a fresh personal hearing was granted on 30.7.2024, wherein Shri Satish Patel and Hitesh Patel, appeared on behalf of the applicant. They reiterated their



submission further informing the following:

PVC film	55%	Rs. 12.60
Gum	29%	Rs. 6.40
Nonwoven	16%	Rs. 3.00
	=====	=====
Total	100%	Rs. 22

**Revenue's Submission:**

6. Additional Commissioner, CGST, Surat Commissionerate, vide letter No. TECHN/4/2023- TECH- O/o COMMR- CGST- SURAT submitted its comments as follows:

As the product is declared by the applicant as non-woven fabric coated, laminated, impregnated with plastics, the product cannot fall under Section XI of the First Schedule to the Customs Tariff Act, 1975 in terms of Note 1(h) of Section-XI of the First Schedule to the Customs Tariff Act, 1975, which is reproduced below: -

"1. This Section does not cover:

(h) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;"

Therefore the product cannot be classified under the Chapters 50 or 56 but may be classifiable under Chapter 39 of the First Schedule to the Customs Tariff Act, 1975, particularly under the heading 3921, which attracts GST at the rate of 18%.

**Discussion and findings**

7. At the outset, we would like to state that the provisions of both the CGST Act and the GGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provisions under the GGST Act.

8. We have considered the submissions made by the applicant in their application for advance ruling as well as the submissions made during the course of personal hearing. We have also considered the issue involved, the



relevant facts & the applicant's submission/interpretation of law in respect of question on which the advance ruling is sought.

9. The relevant extracts of the Customs Tariff Act, 1975, HSN, Circular etc., is reproduced below for ease of reference *viz*

➤ **CUSTOMS TARIFF NOTES OF SECTION XI**

**TEXTILE AND TEXTILE ARTICLES**

SECTION XI  
TEXTILES AND TEXTILE ARTICLES

NOTES :

1. This Section does not cover :

(h) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;

2. (4) Goods classifiable in Chapters 50 to 55 or in heading 5809 or 5902 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile materials.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

➤ **CUSTOMS TARIFF NOTES OF CHAPTER 56**

CHAPTER 56

*Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof*

Headings 5602 and 5603 do not, however, cover:

(a) felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 per cent. or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);

(b) nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or

(c) plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

➤ **HSN NOTES OF CHAPTER 50**

Chapter 50

Silk

GENERAL.

The General Explanatory Note to Section XI should be taken into account in reading the Explanatory Notes to this Chapter.

For the purposes of this Chapter the term "silk" covers not only the fibrous matter secreted by the *Bombyx mori* (mulberry feeding silk-worm), but also the products of the secretion of similar insects (e.g., *Bombyx textor*) known as wild silk. Among the wild varieties, so named because the producing worm has only very rarely been domesticated, the most important is tussah silk obtained from a silk-worm that feeds on oak. Spider silk and marine or byssus silk (the filaments by which certain shellfish of the *Pinna* family cling to rocks) are also classified in this Chapter.

Generally speaking, this Chapter covers silk, including mixed textile materials classified as silk, at its various stages of manufacture, from the raw material to the woven fabric. It also includes silk-worm gut.

➤ **HSN NOTES OF CHAPTER 56**



**56.03 - Nonwovens, whether or not impregnated, coated, covered or laminated.**

- Of man-made filaments :

- 5603.11 -- Weighing not more than 25 g/m<sup>2</sup>
- 5603.12 -- Weighing more than 25 g/m<sup>2</sup> but not more than 70 g/m<sup>2</sup>
- 5603.13 -- Weighing more than 70 g/m<sup>2</sup> but not more than 150 g/m<sup>2</sup>
- 5603.14 -- Weighing more than 150 g/m<sup>2</sup>

- Other :

- 5603.91 -- Weighing not more than 25 g/m<sup>2</sup>
- 5603.92 -- Weighing more than 25 g/m<sup>2</sup> but not more than 70 g/m<sup>2</sup>
- 5603.93 -- Weighing more than 70 g/m<sup>2</sup> but not more than 150 g/m<sup>2</sup>
- 5603.94 -- Weighing more than 150 g/m<sup>2</sup>

A **nonwoven** is a sheet or web of predominantly textile fibres oriented directionally or randomly and bonded. These fibres may be of natural or man-made origin. They may be staple fibres (natural or man-made) or man-made filaments or be formed in situ.

Nonwovens can be produced in various ways and production can be conveniently divided into the three stages : web formation, bonding and finishing.

**I. Web formation**

Four basic methods exist :

- (a) by carding or air-laying fibres in order to form a sheet. These fibres may be parallel, cross or random oriented (dry-laid process);
- (b) by extruding filaments which are directionally oriented, cooled and laid down directly into a web or which are coagulated, washed and laid down directly into a web in a wet form of the process (spun laid process);
- (c) by suspending and dispersing fibres in water, depositing the resultant slurry onto a wire screen and forming a web by removal of the water (wet-laid process);
- (d) by various specialised technologies in which fibre production, web formation and usually bonding occur simultaneously (in situ process).

**II. Bonding**

After web formation the fibres are assembled throughout the thickness and width of the web (continuous method) or in spots or patches (intermittent method).

**56.03**

This bonding can be divided into three types :

- (a) Chemical bonding, in which the fibres are assembled by means of a bonding substance. This may be done by impregnation with an adhesive binder such as rubber, gum, starch, glue or plastics, in solution or emulsion, by heat treatment with plastics in powder form, by solvents, etc. Binding fibres can also be used for chemical bonding.
- (b) Thermal bonding, in which the fibres are assembled by submitting them to a heat (or ultrasonic) treatment, passing the web through ovens or between heated rollers (area bonding) or through heated embossing calenders (point bonding). Binding fibres can also be used for thermal bonding.
- (c) Mechanical bonding, in which webs are strengthened by the physical entanglement of the constituent fibres. This may be achieved by means of high pressure air or water jets. It may also be achieved by needling but not by stitch-bonding. However, needled products regarded as nonwovens are restricted to :

- filament-based webs;
- staple fibre webs where the needling is complementary to other types of bonding.

These various bonding processes may also frequently be combined.

**III. Finishing**

Nonwovens may be dyed, printed, impregnated, coated, covered or laminated. Those covered on one or both surfaces (by gumming, sewing or by any other process) with textile fabric or with sheets of any other material are classified in this heading only if they derive their essential character from the nonwoven.

The heading includes, *inter alia*, adhesive tape consisting of a nonwoven coated with an adhesive of rubber, of plastics or of a mixture of these materials.

The heading also covers certain "roofing felts" in which the textile fibres are agglomerated with tar or similar substances, and certain products known as "bitumen felts" obtained in the same way but incorporating a small quantity of cork fragments.

However, the heading does not cover the following products which fall in Chapter 39 or 40 :

- (a) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour.
- (b) Plates, sheets or strip of cellular plastics or cellular rubber combined with nonwovens, where the textile material is present merely for reinforcing purposes (see the General Explanatory Note to Chapter 39, part entitled "Plastics and textile combinations", and Item (A) of the Explanatory Note to heading 40.08)



Nonwovens differ in thickness and in their characteristic features (flexibility, elasticity, resistance to tearing, absorbency, stability, etc.) according to the manufacturing or bonding process, the density of the fibres or filaments and the number of webs. Some nonwovens resemble paper, paperboard, cellulose wadding, chamois leather, or wadding of heading 56.01. They can be distinguished from paper, paperboard or cellulose wadding by the fact that the textile fibres are not digested during the process of manufacture.

Finally, the fact that the textile fibres or filaments are bonded throughout the thickness, and generally throughout the width, of the web or sheet also helps to distinguish these fabrics from certain types of wadding of heading 56.01 (see the Explanatory Note to that heading).

Certain nonwovens can be washed or wrung like other textile fabrics.

**Except** where they are covered more specifically by other headings in the Nomenclature, the heading covers nonwovens in the piece, cut to length or simply cut to rectangular (including square) shape from larger pieces without other working, whether or not presented folded or put up in packings (e.g., for retail sale). These include: facing webs (overlay) for incorporation in laminated plastics; top-sheets for the manufacture of disposable baby napkins (diapers) or sanitary towels; fabrics for the manufacture of protective clothing or garment linings; sheets for filtering liquids or air, for use as stuffing materials, for sound insulation, for filtration or separation in road building or other civil engineering works; substrates for manufacturing bituminous roofing fabrics; primary or secondary backing for tufted carpets, etc.; handkerchiefs, bed linen, table linen, etc.

The heading also **excludes**

- (a) Bandages, medicated or put up for retail sale (heading 30.05).
- (b) Nonwovens, impregnated, coated or covered with substances or preparations (e.g., perfumes or cosmetics (Chapter 33), soaps or detergents (heading 34.01), polishes, creams or similar preparations (heading 34.05), fabric softeners (heading 38.09)) where the textile material is present merely as a carrying medium.
- (c) Needleloom felts (heading 56.02).
- (d) Carpets and other floor coverings of nonwovens of Chapter 57.
- (e) Tufted nonwovens of heading 58.02.
- (f) Bolducs (heading 58.06).
- (g) Embroidered nonwovens in the piece, in strips or in motifs (heading 58.10).
- (h) Quilted textile products in the piece, composed of one or more layers of textile materials assembled by stitching or otherwise with padding material of nonwovens, other than embroidery of heading 58.10 (heading 58.11).
- (i) Nonwovens for technical uses, of heading 59.11.
- (k) Nonwovens covered with abrasive powder or grain (heading 68.05) or with agglomerated or reconstituted mica (heading 68.14).
- (l) Metal foil on a backing of nonwovens (generally Section XIV or XV).

- Classification of product viz. Poly Propylene Non-Woven bag is already covered in TRU Circular No. 80/54/2018-GST dated 31.12.2018. For reference, relevant portion of above said circular is reproduced below:

**Subject: Clarification regarding GST rates & classification (goods)–reg.**

*7. Applicability of GST on supply of Polypropylene Woven and NonWoven Bags and PP Woven and Non-Woven Bags laminated with BOPP:*

*7.1 Representations have been received seeking the classification and GST rates on Polypropylene Woven and Non-Woven Bags and Polypropylene Woven and Non-Woven Bags laminated with BOPP*

*7.2 As per the explanatory notes to the HSN to HS code 39.23, the heading covers all articles of plastics commonly used for the packing or conveyance of all kinds of products and includes boxes, crates, cases, sacks and bags.*

*7.3 Further as per the Chapter note to Chapter 39, the expression "plastics" means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerization or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticizer) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.*

*7.4 Thus it is clarified that Polypropylene Woven and Non-Woven Bags and PP Woven and Non-Woven Bags laminated with BOPP would be classified as plastic bags under HS code 3923 and would attract 18% GST.*

*7.5 Non-laminated woven bags would be classified as per their constituting materials.*

➤ **HSN NOTES OF CHAPTER 39**



**39.26 - Other articles of plastics and articles of other materials of headings 39.01 to 39.14.**

- 3926.10 - Office or school supplies
- 3926.20 - Articles of apparel and clothing accessories (including gloves, mittens and mitts)
- 3926.30 - Fittings for furniture, coachwork or the like
- 3926.40 - Statuettes and other ornamental articles
- 3926.90 - Other

This heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14.

They include :

- (1) Articles of apparel and clothing accessories (**other than** toys) made by sewing or sealing sheets of plastics, e.g., aprons, belts, babies' bibs, raincoats, dress-shields, etc. Detachable plastic hoods remain classified in this heading if presented with the plastic raincoats to which they belong.
- (2) Fittings for furniture, coachwork or the like.
- (3) Statuettes and other ornamental articles.
- (4) Dust-sheets, protective bags, awnings, file-covers, document-jackets, book covers and reading jackets, and similar protective goods made by sewing or glueing together sheets of plastics.
- (5) Paperweights, paper-knives, blotting-pads, pen-rests, bookmarks, etc.
- (6) Screws, bolts, washers and similar fittings of general use.
- (7) Transmission, conveyor or elevator belts, endless, or cut to length and joined end to end, or fitted with fasteners.  
Transmission, conveyor or elevator belts or belting of any kind, presented with the machines or apparatus for which they are designed, whether or not actually mounted, are classified with that machine or apparatus (e.g., Section XVI). In addition, this heading **does not cover** transmission or conveyor belts or belting, of textile material, impregnated, coated, covered or laminated with plastics (Section XI, e.g., heading 59.10).
- (8) Ion-exchange columns filled with polymers of heading 39.14.
- (9) Plastic containers filled with carboxymethylcellulose (used as ice-bags).
- (10) Tool boxes or cases, not specially shaped or internally fitted to contain particular tools with or without their accessories (see the Explanatory Note to heading 42.02).
- (11) Pacifiers (or "baby's dummies"); ice-bags; douche bags, enema bags, and fittings therefor; invalid and similar nursing cushions; pessaries; sheath contraceptives (prophylactics); bulbs for syringes.
- (12) Various other articles such as fasteners for handbags, corners for suit-cases, suspension hooks, protective cups and glides for placing under furniture, handles (of tools, knives, forks, etc.), beads, watch "glasses", figures and letters, luggage label-holders.

10. The applicant in his application and the synopsis has submitted that the main usage of his product will be as table cover, TV cover, washing machine cover and that it is also used for making bags, etc. The manufacturing process submitted, states that the non-woven fabrics is manufactured out of PVC films, adhesive gums and non-woven; that PVC films is manufactured in their factory; that the adhesive gum is prepared by mixing PVC resin & DOP; that the non-woven is used in the bottom & PVC films is used on the top of the non-woven fabrics; that the non-woven is used to get proper stitching; that PVC is used for decorative purpose while non-woven is used as a base and foundation for the non-woven fabrics; that the content of the product is as under:

nonwoven fabrics	: 40 GSM,
adhesive coat	: 80 GSM,
PVC sheet	: 120 GSM,
ie Total	240 GSM.

11. The applicant is of the view that his goods [nonwoven coated fabrics -coated, laminated or impregnated with PVC] are classifiable under tariff item 56031400. This is also the first question on which the applicant has



sought a ruling. We would first like to examine the aforementioned claim of the applicant.

12. A conjoint reading of the manufacturing process, the section notes, chapter notes, etc, leads us to a conclusion that the nonwoven coated fabrics – coated, laminated or impregnated with PVC, will not fall under chapter 56 owing to the below mentioned reasons *viz*

- note 1 of section XI states that woven, knitted or crocheted fabrics, felt or non-wovens, impregnated, coated, covered or laminated with plastics, or articles thereof, are not covered under Section XI; that chapters 50 to 63, fall within section XI;
- chapter note 3 of chapter 56 of the Customs Tariff Act, 1975, states that headings 5602 & 5603, do not cover, felt impregnated, coated, covered or laminated with plastics or rubber, containing 50% or less by weight of textile material or felt completely embedded in plastics. As is already mentioned in paragraph 10 above, the content of nonwoven, in the product is only 40 GSM out of total 240 GSM, thus falling below the benchmark of 50%, a requirement for the product to be classified under tariff item 5603;
- the HSN notes of chapter 56, under the title '*III Finishing*' states that nonwoven covered on one or both surface with textile fabric or with sheets of any other material are classified in this heading only if they derive their essential character from the nonwoven. The constituents of the product *viz* [nonwoven coated fabrics -coated, laminated or impregnated with PVC] clearly show that nonwoven is only 16%, thus the goods cannot be stated to be deriving their essential character from nonwoven.
- The HSN notes further state that plates, sheets, strip of cellular plastic combined with nonwoven where the textile material is present merely for reinforcing purpose will not fall within tariff item. The applicant has stated that in their product, the nonwoven is used in the bottom while PVC film is used on the top; that the nonwoven fabrics helps to get proper stitching on the goods; that without using nonwoven it is not possible to have stitching on the goods; that PVC will get spoilt, if stitching is directly on PVC films; that PVC films are used only for decorative purpose while nonwoven is used as a base and foundation of the nonwoven fabrics.

13. The second contention/question of the applicant is that if the product nonwoven coated fabrics -coated, laminated or impregnated with PVC, does not fall under tariff item 56031400, then whether it will fall under chapter 50. We now move forward, to examine this claim.

14. On going through the HSN explanatory notes of chapter 50, we find that generally speaking chapter 50 covers silk, including mixed textile materials classified as silk, at its various stages of manufacture, from the raw material to the woven fabrics. It also includes silk worm gut. As is already mentioned *supra*, the applicant's product nonwoven coated fabrics – coated, laminated or impregnated with PVC, is a combination of nonwoven fabrics, adhesive coat and PVC sheet, thereby not meeting the primary requirement for





falling under chapter 50. In view of the foregoing, we find that that the product of the applicant, would not fall within the ambit of chapter 50.

15. The third question raised is whether the product nonwoven coated fabrics – coated, laminated or impregnated with PVC, would fall under which heading of chapter 39. The applicant, in his application, [refer point 15], has without much detail, mentioned that his product is used as [a] table cover, [b] television cover [c] washing machine cover [d] for making bags, etc. Since this is the only detail that is mentioned in the application, we are constrained to limit our ruling to the above products only.

16. We find that resort has to be taken to General Rules of Interpretation, the relevant portion of which is reproduced below for ease of reference viz

*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.*

*(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.*

*(c) When goods cannot be classified by reference to 3 (a) or 3 (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration*

By following rule 3(b), reproduced *supra*, we find that since the product of the applicant is a mixture of various constituents as is already mentioned, the product is to be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable. It is already stated that the major constituent is PVC sheet which is 120 GSM out of the total 240 GSM. Therefore, the goods of the applicant viz nonwoven coated fabrics – coated, laminated or impregnated with PVC would fall under chapter 39.

17. As far as bags is concerned, we find that CBIC, vide its circular no. 80/54 /2018-GST dated 31.12.2018 has provided clarification regarding



GST rates and clarification in respect of nonwoven bags, wherein it is clarified that Non-Woven Bags laminated with BOPP would be classified as plastic bags under tariff item 3923 and would attract 18% GST. Our view is also substantiated by the below mentioned Ruling pronounced by the Gujarat Appellate Authority for Advance Ruling:


- Ruling order No. GUJ/GAAAR/APPEAL/2022/12 in the case of M/s. Max Non Woven Pvt Ltd,
- Ruling order No. GUJ/GAAAR/APPEAL/2022/11 in the case of M/s. Rotex Fabric Pvt Ltd,
- Ruling order No. GUJ/GAAAR/APPEAL/2022/10 in the case of M/s. Karam Green Bags
- Ruling No. GUJ/GAAAR/APPEAL/2022/13 in the case of M/s. Girivarya Non Woven Fabric Pvt Ltd.

18. Regarding the other items as mentioned above, ie [a] table cover, [b] television cover [c] washing machine cover, it would fall within the ambit of tariff item code 392690 and would be attract 18% GST.

19. In view of above, we rule as under:

### RULING

1. The 'nonwoven coated fabrics -coated, laminated or impregnated with PVC will not fall under tariff item 56031400.
2. The 'nonwoven coated fabrics -coated, laminated or impregnated with PVC' will not fall under chapter heading 50.
3. The nonwoven coated fabrics -coated, laminated or impregnated with PVC will fall under chapter heading 39. The products [a] table cover, [b] television cover [c] washing machine cover, it would fall within the ambit of tariff item 392690 and would attract 18% GST, while bags would be classified under tariff item 3923 and would attract 18% GST.

  
(KAMAL SHUKLA)  
MEMBER (SGST)



  
(AMIT KUMAR MISHRA)  
MEMBER (CGST)

Place: Ahmedabad  
Date: 06/09/2024