

M/s East Hooghly Polyplast Pvt. Ltd.

Appellate Authority for Advance Ruling — West Bengal

Appeal Case No. 07/WBAAAR/2018 dated 08.08.2018; Order dated 03.12....

Q Questions Before the Authority

- Whether HDPE Woven Tarpaulin be classified under HSN 6306 of GST tariff?

F Facts

The applicant is a manufacturer of tarpaulins made from High Density Polyethylene (HDPE) woven fabrics. They sought an advance ruling on the correct HSN classification for their product, specifically whether it falls under HSN 6306. The applicant contends that their product is made of synthetic fibers and should be classified under Chapter 63, while the initial authority ruled it was excluded due to the lamination process.

H Ruling

Classification of HDPE Woven Tarpaulin under HSN 6306

Not classifiable under HSN 6306

The product is excluded from Chapter 63 due to being laminated with plastics

The Appellate Authority upheld the original ruling, confirming that the product does not merit classification under Chapter 63. The authority determined that because the HDPE woven fabric is laminated with LLDPE to achieve waterproofing, it falls under the exclusions provided in the Tariff Act. Consequently, the appeal was dismissed.

R Reasoning

The authority relied on Note 1(h) to Section XI of the GST Tariff Act, which states that Chapter 63 does not include fabrics that are impregnated, coated, covered, or laminated with plastics. Since the applicant's product is laminated with LLDPE to provide waterproofing, it fails to meet the criteria for inclusion in Chapter 63. The authority noted that the lamination is an integral and vital process for the product's utility as a tarpaulin. Therefore, the product is excluded from the textile classification.

P Provisions Relied On

Section 100(1) of the West Bengal Goods and Services Tax Act, 2017

Note 1(g) of Section XI of the Tariff Act

Note 1(h) of Section XI of the Tariff Act

IS 7903:2017



For the Practitioner

This ruling clarifies that **laminated HDPE tarpaulins** are excluded from Chapter 63 classification due to the specific exclusions for laminated fabrics in Section XI of the Tariff Act. It serves as a precedent for manufacturers of similar laminated plastic-based products to avoid misclassification under textile headings. It does not, however, explicitly assign the correct alternative HSN code, focusing only on the exclusion from Chapter 63.

Source

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority: where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: www.gstcouncil.gov.in -> [wbaaar appeal no.07 2018 dt. 08.08.2018.pdf](#)

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