

M/s East Hooghly Agro Plantation Pvt. Ltd.

Appellate Authority for Advance Ruling — West Bengal

14/WBAAAR/APPEAL/2019 dated 26.09.2019

Q Questions Before the Authority

- Whether HDPE woven tarpaulins are classified as Textiles and Textile Articles under section XI of the First Schedule of the Customs Tariff Act, 1975
- Whether HDPE woven tarpaulin is classified under either of HSN 6306/6301/5903 of the GST Tariff

F Facts

The Appellant manufactures tarpaulins by weaving HDPE tapes into fabrics using power looms, which are then laminated on both sides with LDPE to ensure water resistance. The Appellant sought an advance ruling to determine the correct classification of these HDPE woven tarpaulins under the GST Tariff. The initial Advance Ruling Authority held that the product is not a textile fabric and does not fall under the requested HSN codes.

H Ruling

Classification as Textiles and Textile Articles	No	Excluded by Note 1(h) to Section XI of the Tariff Act
Classification under HSN 6306/6301/5903	No	Excluded by Note 2 to Chapter 59 as the fabric is completely coated with plastic

The Appellate Authority upheld the original ruling, concluding that the product does not qualify as a textile article. It determined that the lamination process is an integral part of the manufacturing, and the resulting product is excluded from Chapter 63 and Chapter 59 due to the specific nature of the plastic coating.

R Reasoning

The Authority relied on Note 1(h) to Section XI of the Tariff Act, which excludes fabrics impregnated, coated, or laminated with plastics from being classified as textile articles. Furthermore, it applied Note 2 to Chapter 59, which excludes products where the textile fabric is entirely coated or covered on both sides with plastic visible to the naked eye. The Authority observed that the lamination is a vital process for the product's water-proofing characteristic, thereby disqualifying it from textile classification.

P Provisions Relied On

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

Section 97 of the West Bengal Goods and Services Tax Act, 2017

Note 1(h) to Section XI of the Customs Tariff Act, 1975

Note 2 to Chapter 59 of the Customs Tariff Act, 1975



For the Practitioner

This ruling confirms that **HDPE woven tarpaulins laminated with LDPE** are not classified as textile articles under Chapter 63 or 59. It reinforces the **exclusionary effect of plastic lamination** on textile classification, effectively settling that such products fall outside the textile category for GST purposes. Practitioners should note that this decision aligns with previous rulings regarding the same product category.

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 -> [wb aaar 14 2019 26.09.2019.pdf](#)

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