M/s East Hooghly Polyplast Pvt. Ltd. (Appellant), GSTIN 19AACCE2946G1ZM. Respondent: Assistant Commissioner of State Tax, Serampore Charge, Hooghly

Appellate Authority for Advance Ruling — West Bengal

Appeal Case No. 07/WBAAAR/Appeal/2018 dated 08.08.2018; Date of Or… Dated **12.03.2019**

Q Questions Before the Authority

- Whether "HDPE Woven Tarpaulin" is classifiable under HSN 6306 of the GST Tariff (as framed in the Advance Ruling No. 12/WBAAAR/2018-19 dated 20.07.2018, appealed against).

F Facts

The appellant manufactures tarpaulins from high density polyethylene (HDPE) at its Chinsurah factory. Its process uses mono-axially oriented HDPE tapes, woven on circular looms into HDPE woven fabric, which is then laminated on both sides with LLDPE to produce the final tarpaulin. The appellant said the tapes conform to IS 6192:1994 and the laminated fabric to IS 6899 and IS 7903:2017, and it sought classification under Chapter 63 (HSN 6306).

H Ruling

Classification of HDPE woven tarpaulin under HSN 6306 (GST Tariff)	**Not classifiable under HSN 6306 (Chapter 63). Appeal dismissed.**	Applies to tarpaulins of HDPE woven fabric laminated as per IS 7903:2017. The order does not decide the classification of unlaminated HDPE woven fabric or of tarpaulins made from other materials.

The Appellate Authority dismissed the appeal and upheld the Advance Ruling in its entirety. It held that **tarpaulins of HDPE woven fabric, laminated as per IS 7903:2017, are not classifiable under Chapter 63** , because Section XI Note 1(h) excludes woven fabrics laminated with plastics. The lamination was treated as an integral part of the product, not something to be ignored.

R Reasoning

The authority read Section XI Notes 1(g) and 1(h) of the Tariff Act together. Note 1(g) excludes monofilaments or strips above the stated dimensions, and Note 1(h) excludes woven fabrics laminated or covered with plastics of Chapter 39 from the textile chapters 50 to 63. It rejected the appellant's argument that the question concerned tarpaulin simpliciter, holding that lamination is an integral and vital step for HDPE fabric to be used as tarpaulin, since water proofing is its principal characteristic. The order does not separately address the appellant's contentions on BIS categorisation, organic monomers, or the rule of specific description over general entries, and rests its conclusion on Note 1(h).

P Provisions Relied On

- Section XI, Note 1(g) and Note 1(h), Customs Tariff Act, 1975 (First Schedule), as applied to the GST Tariff
- HSN 6306 (Tariff Head 6306: tarpaulins, awnings and sun blinds; tents; sails; camping goods) of GST Tariff
- Chapter 39 and Chapter 63 of the GST Tariff
- Section 100(1) of the West Bengal GST Act, 2017 / CGST Act, 2017 (appeal to the Appellate Authority)
- IS 7903:2017 (tarpaulins made from HDPE woven fabrics)
- IS 6192:1994 (mono-axially oriented HDPE tapes)
- IS 6899 (HDPE woven fabrics)

! For the Practitioner

This order is useful for any manufacturer of laminated HDPE woven tarpaulins who is considering Chapter 63. It shows that the Appellate Authority will look at the finished, laminated product and treat lamination as decisive under Section XI Note 1(h). The order does not decide the classification of unlaminated HDPE woven fabric or of tarpaulins made from other materials, and its reasoning on the appellant's specific-versus-general and BIS arguments is thin. Read the full order before relying on it for a different product or process.

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_0.pdf

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