

# M/s. Sadguru Seva Paridhan Pvt. Ltd.

Appellate Authority for Advance Ruling — West Bengal

Appeal Case No. 15/WBAAAR/APPEAL/2019 dated 26/09/2019 (Order dat...

## Q Questions Before the Authority

- Whether the item fusible interlining cloth is classifiable in Chapters 50 to 55 of the First Schedule of the Customs Tariff Act, 1975 or under Heading 5903 of the Tariff Act.

## F Facts

The appellant is a manufacturer of fusible interlining cloth, which is produced by a dot printing process using plastic powder on a woven fabric base. The appellant sought a ruling on the correct classification of this product, arguing it should fall under Chapters 50 to 55 rather than Heading 5903. The original Advance Ruling authority had classified the product under Heading 5903, leading to this appeal.

## H Ruling

**Classification of fusible interlining cloth**

**Heading 5903**

The product is considered a textile fabric impregnated, coated, covered or laminated with plastics.

The Appellate Authority upheld the original ruling, confirming that the fusible interlining cloth is classifiable under Heading 5903. The authority rejected the appellant's contention that the product should be classified under Chapters 52, 50, or 55 as woven fabrics.

## R Reasoning

The authority reasoned that the dot printing process does not constitute weaving or interlacing, thus disqualifying the product from being classified as a woven fabric under Chapters 50 to 55. It relied on the **Explanatory Notes to the HSN Code** and **CBEC Circular No. 433/66/98-CX-6**, which maintain that such fabrics are classified under Heading 5903. The authority found that the product is a textile fabric coated with plastic on one side, which satisfies the criteria for Heading 5903 under **Chapter Note 2 of Chapter 59** of the Tariff.

## P Provisions Relied On

Chapter 59 of the Customs Tariff Act, 1975

Heading 5903

Chapter Note 2(a) of Chapter 59

CBEC Circular No. 24/Coated Fabric/88-CX.1

CBEC Circular No. 433/66/98-CX-6



## For the Practitioner

This ruling confirms that **fusible interlining cloth** manufactured via dot printing is classified under Heading 5903. It serves as a precedent for rejecting claims that such products are merely woven fabrics under Chapters 50-55. Practitioners should note that the authority explicitly disregarded contrary decisions from other AARs that failed to consider relevant CBEC circulars.

### 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](http://www.gstcouncil.gov.in) -> [wb aaar 15 2019 26.09.2019.pdf](#)

Prepared 13-10-2026.

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#### Pune (HQ)

RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

#### Delhi

3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

#### Ahmedabad

Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp...

#### Mumbai

104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

#### Gurugram

Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram...

Talk to us: **+91 94594 56700** | [sales@patronaccounting.com](mailto:sales@patronaccounting.com) | [patronaccounting.com](http://patronaccounting.com)