

## M/s U.S. Polytech

Appellate Authority for Advance Ruling — West Bengal

**Appeal Case No. 02/WBAAAR/Appeal/2019 dated 13.05.2019**

### Q Questions Before the Authority

- Classification of and Rate of Tax applicable on Polypropylene Non-woven Bags

### F Facts

The Appellant manufactures Polypropylene Non-woven bags by purchasing ready-made non-woven fabric in rolls. The fabric is then folded, sealed using ultrasonic radiation, and cut into specific shapes like D-cut or Loop Handle bags. The Appellant sought a ruling on the correct HSN classification and GST rate for these bags.

### H Ruling

**Classification and tax rate of PP  
Non-woven bags**

**HSN 6305 33 00; 5%  
GST**

Applicable for bags with a value not exceeding Rs. 1000 per piece

The Appellate Authority set aside the original Advance Ruling, holding that the bags are classifiable under HSN 6305 33 00. Consequently, the bags are taxable at the rate of 5% for items with a value not exceeding Rs. 1000 per piece.

### R Reasoning

The Authority determined that the bags are made from non-woven fabric classified under HSN 5603, which constitutes a textile material. It distinguished this from the original ruling, which incorrectly assumed the bags were manufactured from raw polypropylene granules. By applying the rules of interpretation for the Customs Tariff Act, the Authority concluded the goods fall under the category of sacks and bags of man-made textile materials. This classification is supported by the specific nature of the manufacturing process involving the conversion of fabric into finished bags.

### P Provisions Relied On

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

Notification No. 1/2017-Central Tax (Rate) dated 28-06-2017

Notification No. 1125-FT dated 28/06/2017 under the WBGST Act, 2017

Customs Tariff Act, 1975



## For the Practitioner

This ruling provides **significant relief** to manufacturers of non-woven bags by confirming they are classified as textile products under HSN 6305 rather than plastic goods under HSN 3923. It clarifies that the classification depends on the starting material being fabric rather than raw granules. Practitioners can use this to argue for a **lower 5% tax rate** for similar manufacturing operations.

### 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\\_02\\_2019\\_13.02.2019.pdf](#)

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