

M/s. Anabond Limited

Authority for Advance Ruling — Tamil Nadu

ORDER No. 1/AAR/2018

Dated **27.06.2018**

Q Questions Before the Authority

- What is the appropriate classification of 'Polysulphide Sealants' under GST

F Facts

The applicant manufactures engineering adhesives, sealants, paints, and other chemical formulations. Among its products is a two-component polysulphide sealant marketed under the trade name 'Anabond Tuffseald', comprising a polysulphide polymer (resin) and a manganese dioxide-based hardener packed together in the same container. Upon mixing prior to application, the mixture cures at room temperature into a rubbery mass used for sealing expansion joints in construction and civil structures.

H Ruling

Classification of Polysulphide Sealant ('Anabond Tuffseald')

CTH 3214 10 00

Applicable to GST as per Explanation (iii) to Notification 1/2017-Central Tax (Rate) dt 28.06.2017

The Authority held that 'Polysulphide Sealant' manufactured and marketed under the trade name 'Anabond Tuffseald' is classifiable under **CTH 3214 10 00** of the First Schedule to the Customs Tariff Act, 1975. The multi-component product presented as a set constitutes a mastic/sealant intended to be mixed prior to use, satisfying Section VI Note 3.

R Reasoning

The Authority applied Note 3 to Section VI, which classifies multi-component goods presented in sets intended to be mixed together into the heading appropriate to the resultant product. HSN Explanatory Notes for Heading 3214 specifically include mastics based on rubber or thioplasts with added hardeners used for caulking and flexible protective coatings. Other headings were rejected: Heading 2830 applies only to inorganic polysulphides; Heading 3911 applies to monosulphide polymer linkages; Heading 4002 covers synthetic rubber in primary forms but not composite mastic sets; and Heading 3506 specifically excludes mastic preparations.

P Provisions Relied On

CTH 3214 10 00

Section VI Note 3

Notification 1/2017-Central Tax (Rate) dt 28.06.2017

G.O. Ms No. 59, Commercial Taxes and Registration (B1) dt 29th June 2017



For the Practitioner

This ruling establishes that two-component rubber-based sealants supplied together as a kit or set are classifiable as mastics under **CTH 3214 10 00** rather than as adhesives (Heading 3506), polymers (Heading 3911), or synthetic rubber (Heading 4002). Practitioners dealing with chemical sealants and construction mastics can leverage Section VI Note 3 and HSN Explanatory Notes to justify CTH 3214 classification.

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 -> [tn.1ara_2018-al.pdf](#)

Prepared 19-10-2026.

About Patron Accounting LLP

Patron Accounting LLP is a CA and CS-led accounting and compliance firm working with businesses across India since 2019 — bookkeeping, GST, income tax, payroll, company and LLP compliance, audit and the certificates banks and regulators ask for.

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 | patronaccounting.com