

East Hooghly Polyplast Pvt Ltd

Authority for Advance Ruling — West Bengal

12/WBAAR/2018-19

Dated 20.07.2018

Q Questions Before the Authority

- Whether 'HDPE Woven Tarpaulin' will be classified under HSN 6306 of the GST Tariff.

F Facts

The Applicant is a manufacturer of tarpaulins made from High Density Polyethylene (HDPE) woven fabric as well as plastic tarpaulins. The manufacturing process involves producing HDPE tapes from granules, weaving the tapes into fabric, and laminating both sides of the woven fabric with Low Density Polyethylene (LDPE/LLDPE) film. The Applicant claimed that HDPE woven tarpaulins are textile articles and sought classification under HSN 6306 relying on licenses from BIS and the Ministry of Textiles.

H Ruling

Classification of HDPE Woven Tarpaulin under HSN 6306

Will not be classified under HSN 6306

Excluded from Chapter 63 due to plastic lamination on both sides

The Authority held that tarpaulins made of HDPE woven fabrics **will not be classified under HSN 6306** of the GST Tariff. Because the product is laminated on both sides with LDPE sheets or film, it is excluded from Chapter 63 pursuant to Section Note 1(h) of Section XI.

R Reasoning

The decision turned on the rules for interpretation under Notification No. 1/2017-CT (Rate) and the Section Notes of the First Schedule to the Customs Tariff Act, 1975. Note 1(h) to Section XI explicitly excludes woven fabrics that are impregnated, coated, covered, or laminated with plastics of Chapter 39 from Chapters 50 to 63. Since the Applicant's tarpaulin is a laminate of woven HDPE tapes and LDPE plastic sheets, it **cannot fall under Chapter 63** regardless of industry designations or licenses issued by the Ministry of Textiles or the Bureau of Indian Standards.

P Provisions Relied On

Section 97(2)(a) of the CGST Act, 2017

Section 97(2)(a) of the WBGST Act, 2017

Notification No. 1/2017-CT (Rate) dated 28.06.2017

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

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

HSN 6306

HSN 3926 90 99



For the Practitioner

This ruling establishes that HDPE woven tarpaulins laminated with plastic layers are excluded from textile classification under HSN 6306 and fall under Chapter 39. Practitioners should remember that **tariff Section Notes override external certifications** from BIS or the Ministry of Textiles for GST 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 -> order no. 12 of fy 19 dated 20072018.pdf

Prepared 20-10-2026.

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