

M/s. Ginni Filament Limited

Authority for Advance Ruling — Uttarakhand

Ruling No. 05/2018-19

Dated **20.07.2018**

Q Questions Before the Authority

- Classification and GST rate of Wet Baby Wipes under the GST Schedule.
- Classification and GST rate of Wet Face Wipes under the GST Schedule.
- Classification and GST rate of Bed & Bath Towels under the GST Schedule.
- Classification and GST rate of Shampoo Towels under the GST Schedule.

F Facts

The applicant manufactures and supplies non-woven spun lace fabric wipes and towels impregnated with various chemical lotions and cleansing agents. These products include wet baby wipes, wet face wipes, bed & bath towels, and shampoo towels used for body and hair cleansing without water. The applicant sought clarification on HSN classification and GST rates due to overlapping entries in the GST Tariff Schedule across Chapters 33, 34, 48, and 56.

H Ruling

Wet Baby Wipes	HSN 3307, 18% GST (09% CGST + 09% SGST)	Governed by CBIC clarification F.No. 332/2/2017-TRU dated 22.12.2017
Wet Face Wipes	HSN 3307, 18% GST (09% CGST + 09% SGST)	Impregnated non-woven fabric used for skin cleaning
Bed & Bath Towels	HSN 3307, 18% GST (09% CGST + 09% SGST)	Primary function is body cleansing and skin moisturizing
Shampoo Towels	HSN 3305, 18% GST (09% CGST + 09% SGST)	Preparation specifically meant and labeled for application on hair

The Authority held that Wet Baby Wipes, Wet Face Wipes, and Bed & Bath Towels are classified under **HSN Code 3307** attracting GST at the rate of **18%** (09% CGST + 09% SGST). Shampoo Towels, being specifically manufactured and labeled for hair cleansing, are classified under **HSN Code 3305** attracting GST at the rate of **18%** (09% CGST + 09% SGST).

R Reasoning

The AAR relied on Chapter Note 4 to Chapter 33, which covers non-wovens impregnated, coated, or covered with perfume or cosmetics under heading 3307. CBIC Circular F.No. 332/2/2017-TRU dated 22.12.2017 clarified that baby wipes impregnated with cosmetics fall under HSN 3307 at 18% GST. Bed & Bath Towels perform skin cleansing and moisturizing functions, bringing them under HSN 3307 rather than Chapters 34, 48, or 56. Applying the Supreme Court ruling in Commissioner of Central Excise v. Madhan Agro Industries (I) Pvt. Ltd., Shampoo Towels are classified under HSN 3305 as preparations for use on hair because the packaging specifically declares their purpose as hair cleaning and shampooing.

P Provisions Relied On

Section 97(2)(a) of CGST/SGST Act, 2017	Section 97(2)(e) of CGST/SGST Act, 2017
Chapter 33 Note 4 of GST Tariff	HSN Code 3305
HSN Code 3307	
Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017	
Notification No. 41/2017-Central Tax (Rate) dated 14.11.2017	
CBIC Circular F.No. 332/2/2017-TRU dated 22.12.2017	

! For the Practitioner

This ruling establishes that **impregnated non-woven wipes and towels** are classified based on their targeted application area and essential character. Products designed for skin cleansing fall under **HSN 3307**, whereas those designed specifically for hair fall under **HSN 3305**. Packaging label declarations regarding usage play a decisive role in determining 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 -> uttrakhand_05-2018-19_dtd_20-07-18.pdf

Prepared 20-10-2026.

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