M/s Goodswear Fashion Pvt. Ltd., Plot No. 42, Sector-6, IIE, SIDCUL, Pant Nagar, Rudrapur, Distt. Udham Singh Nagar, Uttarakhand

Authority for Advance Ruling — Uttarakhand

Ruling No. 16/2018-19 dated 30.01.2019 (Application No. 09/2018-19; F. N… Dated **30.01.2019**

Q Questions Before the Authority

- Whether Interlining Fabrics is classified under HSN Code 5903 or should be classified as per the blend of yarn (in Chapters 52-55).

F Facts

The applicant makes and supplies a polyester viscose fusing interlining woven fabric. A specimen was drawn by the jurisdictional officer and tested by NITRA, which reported a 68.25:31.75 polyester viscose blend that is partially covered with plastic, with a plastic-coated pattern visible on one side. The test report was obtained to settle the physical characteristics relevant to the classification question.

H Ruling

Classification of polyester viscose fusing interlining woven fabric partially covered with plastic and showing a plastic-coated pattern on one side	**Not HSN 5903. Falls under Chapters 50 to 55, 58 or 60 of the GST Tariff.**	Applies to the specimen drawn and identical goods only. Based on Chapter 59 Note 2(a)(4). The order does not select a single heading or chapter within 50-55, 58 or 60, and does not state a rate.

The Authority held that the specimen does **not fall under HSN 5903** . Because the fabric is partially coated or partially covered with plastics and bears designs resulting from that treatment, it **falls under Chapters 50 to 55, 58 or 60** of the GST Tariff, as per Chapter 59 Note 2(a)(4). The ruling applies only to the specimen drawn and identical goods.

R Reasoning

The NITRA test report established that the fabric is partially covered with plastic and that the coating produces a design visible on one side. The Authority reproduced Chapter 59 Note 2(a), which lists the fabrics that are excluded from heading 5903. Item (4) of that Note excludes fabrics partially coated or partially covered with plastics and bearing designs resulting from that treatment, and places them in the textile chapters. The Authority therefore moved the goods out of 5903 and into the textile chapters, while the order does not say which heading within those chapters applies.

Prepared as a reading aid. Where this summary and the original order differ, the order governs.

P Provisions Relied On

Section 97(1) and 97(2)(a) of the CGST/SGST Act, 2017 (classification of goods as the subject of advance ruling)

Section 99 and Section 100(1) of the Uttarakhand GST Act, 2017 (appeal to the appellate authority, as noted in the order)

Heading 5903 of the GST Tariff

Chapter 59 Note 2(a)(1), (2), (3), (4), (5) and (6) of the GST Tariff, with Note 2(a)(4) relied on

Chapters 50 to 55, 58 and 60 of the GST Tariff

! For the Practitioner

The ruling is useful for any practitioner whose client supplies textile fabric that has been partially coated or covered with plastic and carries a design from that treatment, since it shows such goods leave heading 5903 under Chapter 59 Note 2(a)(4). It is binding only on the applicant and the specimen and identical goods. It does not decide which specific chapter or heading among 50-55, 58 and 60 applies, and it does not address rate or any other GST consequence.

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 16-2018-19 goodswear fpl.pdf

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