M/s Hyco Enterprises, Plot No. 127-128, Sector-37, Pace City-1, Gurugram, Haryana (GSTIN 06AABCH8650B1ZW)

Authority for Advance Ruling — Haryana

Advance Ruling No. HAR/HAAR/R/2019-20/21, arising from Application N… Dated **25.02.2020**

Q Questions Before the Authority

- Classification of foot/floor mats designed to be used solely and principally by motor vehicle manufacturers as parts and accessories of motor vehicles, where the mats are made of carpets falling under Chapter 57.
- Classification of foot/floor mats designed to be used solely and principally by motor vehicle manufacturers as parts and accessories of motor vehicles, where the mats are made of PVC plastic falling under Chapter 39.
- Classification of foot/floor mats designed to be used solely and principally by motor vehicle manufacturers as parts and accessories of motor vehicles, where the mats are made of a top layer of carpets falling under Chapter 56 and a lower layer of PVC plastic falling under Chapter 39.

F Facts

The applicant manufactures foot mats for motor vehicles and is registered under the GST in Haryana. It sought a ruling on how foot/floor mats, designed for use solely and principally by motor vehicle manufacturers as parts and accessories, should be classified where they are made of carpet, of PVC plastic, or of a carpet-and-PVC two-layer construction. The order records that the applicant did not attend the personal hearing fixed for 25.02.2020, and the Authority rejected the application without reaching the merits.

H Ruling

The Authority rejected the application under Section 98(2) of the CGST/HGST Act. It held that it must pronounce its ruling within 90 days of receipt of the application under Section 98(6), so a further hearing could not be granted after the applicant failed to appear and did not seek an adjournment. No view was expressed on the classification questions.

R Reasoning

The order was issued under the advance ruling provisions of the CGST/HGST Act. The Authority first called the applicant to appear on 25.02.2020 to decide admissibility, by memo dated 17.02.2020. The applicant neither appeared nor sought adjournment. The Authority then relied on the statutory 90-day period in Section 98(6) to hold that no further opportunity of hearing could be given. It therefore rejected the application under Section 98(2) on procedural grounds alone. The order records that Section 97(2) clauses were listed as nil in the application.

P Provisions Relied On

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

Section 97(2) of the CGST/HGST Act, 2017 (listed as nil in the application details)

Section 98(2) of the CGST/HGST Act, 2017 (basis for rejection)

Section 98(6) of the CGST/HGST Act, 2017 (90-day period for pronouncing the ruling)

! For the Practitioner

This order helps practitioners see that an advance ruling application can be rejected outright if the applicant does not respond to a hearing notice, so the hearing memo must be attended or an adjournment sought in time. It settles nothing on the classification of motor vehicle foot mats under Chapters 39, 56 or 57. Anyone relying on this matter for classification must look to other rulings, because this order gives no reasoning on the merits.

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 -> har_aar_21_2019-20_25.02.2020.pdf

Prepared 18-11-2026.

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