

M/s. JJ Fabrics

Authority for Advance Ruling — Keralam

ORDER No. CT/5492/18-C3

Dated **29.05.2018**

Q Questions Before the Authority

- Classification and rate of tax on carry bags which are made of non-woven fabrics.

F Facts

The applicant is a manufacturer of carry bags made of polypropylene non-woven fabrics using polypropylene granules, color master batches, and calcium carbonate filler. These bags are supplied to industrial units, retail outlets, and textile shops for packing commodities. The sale value of each carry bag is less than Rs. 1,000 per piece.

H Ruling

Classification and tax rate for polypropylene non-woven carry bags

Entry 224 of Schedule 1, taxable @ 5% GST (2.5% CGST + 2.5% SGST)

Applicable provided the sale value does not exceed Rs. 1,000/- per piece

The Authority ruled that carry bags made of polypropylene non-woven fabrics are classified under **Entry 224 of Schedule 1** of Notification No. 01/2017-Central Tax (Rate). Consequently, they are taxable at the rate of **5% GST (2.5% CGST + 2.5% SGST)**.

R Reasoning

The product is covered under Chapter 63 of the Customs Tariff Act, specifically HSN 6305 33 00, which pertains to sacks and bags of man-made textile materials used for packing goods. Test reports confirmed that the applicant's product is a polypropylene non-woven fabric item. Entry No. 224 of Schedule I of Notification No. 01/2017-Central Tax (Rate) covers other made-up textile articles of sale value not exceeding Rs. 1,000 per piece. As the applicant's sale price per piece is under Rs. 1,000, it attracts 5% tax.

P Provisions Relied On

Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017

State Notification 360/2017 dated 30.06.2017

HSN Code 6305 33 00

Section 98 of the Goods and Services Tax Act, 2017



For the Practitioner

This ruling establishes that non-woven polypropylene carry bags are classified as **textile articles under Chapter 63** rather than articles of plastics. It allows manufacturers and sellers to apply a lower **5% GST rate** if the per-unit value is under Rs. 1,000.

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 -> [kerala-ct_5492-18-c3-jjf.pdf](#)

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