

M/s. A.W. Faber-Castell (India) Pvt. Ltd.

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-31/2017-18/B-39

Dated **23.05.2018**

Q Questions Before the Authority

- Whether the product of the applicant i.e. 'Modelling dough' will be covered under Chapter 34 or Chapter 95 under the Customs Tariff Act, 1975.

F Facts

The applicant is engaged in manufacturing stationery, educational items, and toys, including 'Modelling Dough' which is a semi-solid, clay-like product made of refined wheat flour (maida), water, and various chemicals. The dough is sold in multi-colour packs for children to create shapes, caricatures, and models. The applicant sought an advance ruling to resolve whether the product should be classified under CTH 3407 or CTH 9503.

H Ruling

Classification of Modelling dough under Chapter 34 or Chapter 95

'Modelling dough' will be covered under CTH 3407 under the Customs Tariff Act, 1975.

Taxable under Schedule III of Notification No. 1/2017-Central Tax (Rate)

The Authority held that the applicant's product 'Modelling dough' is correctly classifiable under **CTH 3407** of the Customs Tariff Act, 1975. It is not classifiable under Chapter 95 as a toy and attracts GST under Schedule III of Notification No. 1/2017-Central Tax (Rate).

R Reasoning

The Authority found that CTH 3407 specifically includes modelling pastes put up for children's amusement. Although the product has a maida base, significant chemical additives are mixed in to provide necessary elasticity, firmness, pliability, and non-perishability required for moulding. The Authority rejected the argument that 'plastic preparations' in HSN Heading 3407 refers only to polymer plastics of Chapter 39, clarifying that 'plastic' in this context is an adjective denoting **malleability or ability to be shaped**. Consequently, the specific coverage under Heading 3407 prevails over general toy classification under Heading 9503.

P Provisions Relied On

Heading 3407 of the Customs Tariff Act, 1975

Heading 9503 of the Customs Tariff Act, 1975

Chapter 39 of the Customs Tariff Act, 1975

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

Notification No. 41/2017-Central Tax (Rate) dated 14.11.2017

Section 97 of the Central Goods and Services Tax Act, 2017

! For the Practitioner

This ruling settles that **modelling dough for children** is specifically classifiable under CTH 3407 instead of CTH 9503. Practitioners can rely on this decision to argue that the phrase 'plastic preparations' in HSN Heading 3407 refers to physical malleability rather than synthetic polymer composition under Chapter 39.

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 -> mah aar 31 2017-18 b-39 a w faber castell i pvt ltd.pdf

Prepared 18-10-2026.

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