

M/s. Chehar Industry Private Limited

Authority for Advance Ruling — Gujarat

GUJ/GAAR/R/2026/28

Dated **04.08.2026**

Q Questions Before the Authority

- What is the correct classification and applicable GST rate on Washing/Laundry Soap (in BAR or CAKE form) used for washing clothes or toilet purposes as per Notification No.09/2025-Central Tax (Rate) dated 17.09.2025 effective from 22.09.2025?
- Whether such Washing/Laundry Soap for clothes and crockeries falls under the same GST rate and classification as Toilet Soap or under a separate tariff heading?
- What are the applicable 8 digit HSN codes and Rate of GST for Washing Soap, Laundry Soap, Crockeries Soaps and Toilet Soap under GST law?

F Facts

The applicant manufactures and trades detergent soap bars in various weights marketed under the brand names Chehar and Tavas. They sought an advance ruling to clarify the classification and GST rate applicable to these products, specifically whether they qualify as laundry soap or toilet soap under the relevant notification. The applicant contended that their products should attract a 5% GST rate.

H Ruling

Classification and rate for Washing/Laundry Soap	Classifiable under HSN 34011942, liable to 18% GST (9% CGST + 9% SGST).	Covered under Entry No. 66 of Schedule-II of Notification No. 09/2025-Central Tax (Rate).
Classification of laundry soap vs toilet soap	Not answered.	Declined in light of discussions.
Applicable HSN and rates for other soaps	Not answered.	Declined to provide answers for other soaps.

The authority ruled that the applicant's products are classified as laundry soap under HSN 34011942. Consequently, these products are subject to an 18% GST rate (9% CGST + 9% SGST) under Entry No. 66 of Schedule-II of Notification No. 09/2025-Central Tax (Rate). The authority declined to answer the questions regarding other types of soaps.

R Reasoning

The authority determined that the applicant's products are laundry soaps based on their chemical composition and intended use, rejecting the applicant's reliance on the Medicinal and Toilet Preparations (Excise Duties) Act, 1955, as irrelevant for GST classification. It held that definitions from other statutes cannot be applied to GST law.

Relying on Chapter 34 of the Customs Tariff Act, 1975, and the HSN notes, it concluded the products fall under heading 3401. Finally, it applied the rate specified in Entry No. 66 of Schedule-II of Notification No. 09/2025-Central Tax (Rate).

P Provisions Relied On

Section 97(2) of CGST/GGST Act, 2017

Chapter 34 of the First Schedule to the Customs Tariff Act, 1975

Notification No. 09/2025-Central Tax (Rate) dated 17.09.2025

! For the Practitioner

This ruling clarifies that laundry soaps in bar or cake form are subject to **18% GST** under HSN 34011942. It reinforces that definitions from non-tax statutes like the Medicinal and Toilet Preparations Act are **not applicable** for determining GST classification. Practitioners should note the authority's refusal to provide advisory opinions on products not manufactured by the applicant.

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 -> 4 chehar industry pvt ltd 0001 compressed.pdf

Prepared 11-10-2026.

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