

M/s FLOAT GLASS CENTRE

Authority for Advance Ruling — Tamil Nadu

Advance Ruling No. 115/AAR/2023 dated 22.11.2023

Q Questions Before the Authority

- Determination of correct classification of Clear Float Glass.

F Facts

The applicant is engaged in the import and trading of glass products. They sought an advance ruling on the classification of 'Clear Float Glass' which contains an absorbent layer of tin on one side, formed naturally during the manufacturing process. The applicant contended that this product should be classified under CTH 7005 1090.

H Ruling

Classification of Clear Float Glass

Classifiable under CTH 7005 2910 if tinted, and CTH 7005 2990 if non-tinted

Based on the Customs Tariff Act, 1975

The Authority ruled that the tin layer is incidental to the manufacturing process and does not constitute an absorbent, reflecting, or non-reflecting layer as intended by the tariff classification. Consequently, the product is not classifiable under CTH 7005 10. It is to be classified under the residual category of 'Others' within heading 7005.

R Reasoning

The Authority determined that the tin layer is a byproduct of the float glass manufacturing process and not a specific coating applied for the purpose of absorption or reflection. Relying on **Notes to Chapter 70**, it concluded that the glass has not undergone a specific coating process to qualify for classification under CTH 7005 10. Therefore, the product falls under the general category of 'Others' under heading 7005. The Authority also noted that previous rulings cited by the applicant were specific to those cases and not generally applicable.

P Provisions Relied On

Section 97(2) of the CGST/TNGST Act, 2017

Section 98(4) of the CGST Act, 2017

Section 103(1) of the CGST Act, 2017

Notes to Chapter 70 of the Customs Tariff Act, 1975

Section 28J(1) of the Customs Act, 1962



For the Practitioner

This ruling clarifies that the presence of a tin layer on float glass, resulting from the standard manufacturing process, does not automatically qualify it for classification as glass with an 'absorbent layer' under CTH 7005 10. Practitioners should note that the Authority **rejected the applicant's reliance on previous case-specific rulings** and emphasized that classification must be based on the specific characteristics of the goods. It settles that such glass is to be classified under the **residual tariff sub-heading 7005 29**.

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 -> [115_float_glass.pdf](#)

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