

M/s. Girish Pravinchandra Rathod (Jay Ambe)

Authority for Advance Ruling — Gujarat

ADVANCE RULING NO. GUJ/GAAR/R/2025/45

Dated **03.11.2025**

Q Questions Before the Authority

- Whether the product 'Fusible Interlining Fabrics of Cotton' is correctly classifiable under Chapter 52 or Chapter 59?

F Facts

The applicant manufactures fusible interlining fabrics of cotton by coating one side of the cotton fabric with pulverised plastic powder using a dot matrix printing process. This process creates a partial, non-continuous layer of plastic that does not make the fabric completely impervious. The applicant sought a ruling on the correct classification of this product following a Gujarat High Court order that set aside previous rulings classifying it under Chapter 59.

H Ruling

Classification of Fusible Interlining Fabrics of Cotton

Chapter 52

Based on the product containing 85% or more of cotton.

The Authority ruled that the product is correctly classifiable under Chapter 52. This decision follows the Gujarat High Court's determination that partially coated fabrics do not fall under Chapter 59, but rather under the chapter corresponding to the textile material used.

R Reasoning

The Authority relied on the Gujarat High Court's order, which held that partially coated fabrics are excluded from Chapter 59 and should be classified under Chapters 50 to 55, 58, or 60. The test report from ATIRA confirmed the fabric is partially coated, porous, and contains 85% or more cotton. Consequently, the Authority determined that the product falls under Chapter 52, which covers cotton fabrics. The Authority also referenced Circular No. 5/89, which clarified that prior to the introduction of specific notes in Chapter 59, such fabrics were classified based on their textile material.

P Provisions Relied On

Chapter 52 of the GST Tariff

Chapter 59 of the GST Tariff

Chapter Note 2(a) of Chapter 59

Circular No. 5/89 dated 15.06.1989



For the Practitioner

This ruling settles the classification of fusible interlining fabrics of cotton as **Chapter 52** goods, confirming they are not classifiable under Chapter 59. It is highly useful for manufacturers of similar partially coated textile products to avoid incorrect classification under Chapter 59. Practitioners should note that this decision is **fact-specific** to products containing 85% or more cotton and having a partial, non-continuous coating.

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 -> 45_girish_pravinchandra_rathod_compressed.pdf

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