

M/s. LINK UP TEXTILES PRIVATE LIMITED

Authority for Advance Ruling — Tamil Nadu

Advance Ruling No.42/AAR/2025

Dated **08.10.2025**

Q Questions Before the Authority

- Under which HSN Code should men's pyjama sets with above mentioned description to be classified?
- What is the applicable GST rate on such men's pyjama sets which are packed in 2 sets as per their buyer's instruction and the cost of such packed pyjama sets costs more than Rs. 1000.

F Facts

The applicant manufactures and exports men's pyjama sets consisting of a top and bottom made of cotton, polyester, and spandex. They pack these items in sets of two (two shirts and two pants) per single pack for their overseas buyers. The applicant sought a ruling on the correct HSN classification and the applicable GST rate for these sets.

H Ruling

HSN Classification	HSN code 620721	Applies to men's pyjama sets made of cotton
Applicable GST Rate	5% (CGST 2.5% + SGST 2.5%)	Applicable because the value per piece is less than Rs. 1000

The Authority ruled that the men's pyjama sets are to be classified under HSN code 620721. It further determined that because the price of a single pyjama set (one shirt and one pant) is less than Rs. 1000, the goods qualify for the lower GST rate of 5% under the specified notification.

R Reasoning

The Authority determined that the 'piece' for tax purposes is a single set of one shirt and one pant, as these are independently usable apparel. Since the price of one such set is Rs. 686, it falls below the Rs. 1000 threshold specified in Notification no. 01/2017-Central Tax (Rate). Consequently, the goods are covered under Schedule I of the notification, attracting a 5% GST rate. The classification under HSN 620721 was confirmed based on the composition of the garments.

P Provisions Relied On

Section 97(2) of the CGST Act, 2017

Section 98(4) of the CGST Act, 2017

Section 103(1) of the CGST Act, 2017

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



For the Practitioner

This ruling clarifies that for multi-piece packs, the **taxable value per piece** is the determining factor for GST rate slabs rather than the total invoice value of the pack. It provides a precedent for manufacturers of apparel sets to calculate the value of individual units to avail of lower tax rates. It does not apply to goods where the individual unit value exceeds the Rs. 1000 threshold.

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 -> [link up textiles aar order.pdf](#)

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Pune (HQ)

RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Delhi

3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Ahmedabad

Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp...

Mumbai

104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Gurugram

Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram...

Talk to us: **+91 94594 56700** | sales@patronaccounting.com | patronaccounting.com