M/s Manas Geo Tech India Pvt. Ltd., Plot No. 189, Sector-3, Phase-II, IMT, Bawal, Rewari (GSTIN 06AACCK0434D1Z6)

Authority for Advance Ruling — Haryana

ADVANCE RULING NO. HAR/HAAR/R/2018-19/21 (In Application No. 21/2… Dated **25.10.2018**

Q Questions Before the Authority

- Whether the man-made textile Non-Woven Geo Bags made of Polypropylene are classified under heading 6305, described as 'Sacks & bags of textile material for packing goods, of man-made textile materials', at sub-heading 63053300 ('Other, of polypropylene strip or the like').

F Facts

The applicant manufactures Non-Woven Geo Textile Bags from polyester and polypropylene. The bags are stitched from geo textile on three sides, open on one side, filled with soil on site, and installed in marine and hydraulic structures and for riverbank protection against erosion and scouring. The applicant says Departments and contractors use them for these purposes and that the product is cheaper and easier to make than cement concrete blocks or boulders.

H Ruling

Classification of man-made Non-Woven Geo Bags of polypropylene under heading 6305 / 63053300, and the applicable GST rate	**Chapter 63 applies. 5% (2.5% CGST + 2.5% SGST, or 5% IGST) where value does not exceed Rs. 1,000 per piece; 12% (6% CGST + 6% SGST, or 12% IGST) where value exceeds Rs. 1,000 per piece.**	The order does not expressly confirm heading 6305 or sub-heading 63053300 for the applicant's product. The ruling is framed as applying to sacks and bags of a kind used for packing goods, and the scan of paragraph 11 is not fully clear on this point. Rates are under Sr. No. 224 of Schedule I and Sr. No. 171 of Schedule II of Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017.

The Authority held that sacks and bags of a kind used for packing goods are covered by Chapter 63 and are liable to GST at 5% (2.5% CGST and 2.5% SGST) where the value does not exceed Rs. 1,000 per piece, and at 12% (6% CGST and 6% SGST) where the value exceeds Rs. 1,000 per piece. The order **does not expressly find** that the applicant's geo bags are 'sacks and bags of a kind used for packing goods' or that they fall under sub-heading 6305 33 00.

R Reasoning

The Authority relied on the Customs Tariff description of Chapter 63, heading 6305, and sub-heading 6305 33 00, which covers sacks and bags of polyethylene or polypropylene. It then applied the sales-value split in Sr. No. 224 of Schedule I (value not exceeding Rs. 1,000 per piece) and Sr. No. 171 of Schedule II (value exceeding Rs. 1,000 per piece) of Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017. The applicant's reliance on a

Prepared as a reading aid. Where this summary and the original order differ, the order governs.

Kerala ARA ruling, a Commissioner's clarification from Madurai, and a 2009 Central Excise clarification was noted. The Authority did not separately analyse whether a geo bag used as an installed erosion-control element is a packing bag.

P Provisions Relied On

- Customs Tariff Act, 1975 - Chapter 63, heading 6305, sub-heading 6305 33 00
- Central Excise Tariff Act, 1985 (as cited by the applicant)
- Integrated Goods and Services Tax Act, 2017 (as cited by the applicant)
- Section 97(2) of the CGST/HGST Act, 2017 (application basis)
- Section 98 of the CGST/HGST Act, 2017 (advance ruling)
- Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017, Sr. No. 224 of Schedule I and Sr. No. 171 of Schedule II
- State Notification No. 360/2017 dated 30.06.2017 (as cited by the applicant)
- Commissioner, CGST Madurai clarification (as cited by the applicant)
- Clarification order C3/17556/09 dated 29.09.2009 (as cited by the applicant)
- AAR Kerala, M/s J J Fabrics, Order No. CT/5492/18-C3 dated 29.05.2018 (as cited by the applicant)

! For the Practitioner

A practitioner can cite this order for the proposition that Chapter 63 bags are taxed at 5% or 12% depending on whether the per-piece value is above or below Rs. 1,000. It does not give a clear ruling that geo bags used in riverbank or hydraulic works are packing bags under 6305. The reasoning is thin on that point, so anyone relying on it for geo bags should check the full order and the underlying facts, and should not treat it as settling the classification for non-packing geotextile products.

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 -> har_aar_21_2018-19_25.10.2018_mgtipl.pdf

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