

M/s Maxgrade Private Limited

Authority for Advance Ruling — Rajasthan

ADVANCE RULING NO. RAJ/AAR/2025-26/12

Dated 07.10.2025

Q Questions Before the Authority

- Whether classification of UV Printed Acrylic Photo Frame under HSN 39269099 (articles of plastics) is correct, or should it be classified as a decorative printed article or personalized photo product under Chapters 49/97?
- Whether product UV Printed Acrylic Wall Clock classification under HSN 91052100 (wall clocks, electrically operated) is correct?
- Whether classification for MDF Keychain with Printed Photo under HSN 442199 (other articles of wood) is correct or whether it should fall under gift novelty items.

F Facts

The applicant is engaged in the manufacturing and supply of customized, made-to-order photo products including UV printed acrylic photo frames, UV printed acrylic wall clocks, and MDF keychains with printed photos. These products are created using high-resolution UV printing on raw materials like acrylic sheets and MDF shapes. The applicant sought an advance ruling to determine the correct HSN classification for these personalized gift items.

H Ruling

UV Printed Acrylic Photo Frame	Not correct; correct classification is 49119990	Based on the item being a framed photograph
UV Printed Acrylic Wall Clock	Not correct; correct classification is 91059990	Specific classification for photo frame clocks
MDF Keychain with Printed Photo	Correct classification is 44219990	Classification as other articles of wood

The Authority ruled that the applicant's proposed classifications were incorrect for all three items. It determined that the specific nature of the products as photo-related items necessitated different HSN codes. The ruling provides the specific 8-digit HSN codes for each product category.

R Reasoning

The Authority examined the relevant Chapter Notes of the Customs Tariff Act, 1975, and the Explanatory Notes of the WCO. It concluded that the photo frames are primarily printed matter and thus fall under Chapter 49, while the wall clocks are specifically classified under Chapter 91. For the MDF keychains, it determined that the base material composition prevails, leading to classification under Chapter 44. The ruling emphasizes that **end-use and specific product characteristics** override the applicant's reliance on raw material classification alone.

P Provisions Relied On

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

First Schedule to the Customs Tariff Act, 1975

Chapter 39, 44, 49, 91, and 97 of the Customs Tariff

! For the Practitioner

This ruling clarifies that personalized gift items manufactured by printing on raw materials must be classified based on their **essential character and specific function** rather than just the raw material used. Practitioners should note that generic classifications like 'articles of plastic' or 'articles of wood' are often superseded by more specific headings when the product serves a distinct purpose like a photo frame or clock. It does not provide specific GST rates, focusing strictly on **HSN classification**.

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 -> [order_maxgrade_pvt.ltd.pdf](#)

Prepared 15-10-2026.

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