M/s Rishabh Garg Raghav Garg HUF (6X), 14C, Panki Industrial Area, Site No. 1, Kanpur Nagar, Kanpur, Uttar Pradesh – 208 022 (GSTIN 09AAPHR8123N1ZB)

Authority for Advance Ruling — Uttar Pradesh

Order No. 55, dated 11-02-2020 (Authority for Advance Ruling, Uttar Pra… Dated **11.02.2020**

Q Questions Before the Authority

- Whether the product 'sleeping bag', filled and/or quilted with other textile material (excluding filling of feathers or down), falls under Chapter Heading 94043090 as 'Other Sleeping Bags' and attracts GST at 12% (6% CGST and 6% SGST).

F Facts

The applicant manufactures and supplies textile and stuffed articles and bid on a tender by the Directorate General National Disaster Response Force (NDRF) for sleeping bags. The specified bag has a non-allergic synthetic fill, a 100% polyester outer shell with a durable water repellent finish, and an inner shell of anti-allergic material containing 50% cotton. The inner fill is quilted to keep the layers intact, and the bag contains no feathers or down.

H Ruling

Classification and GST rate of quilted, non-feather 'sleeping bag'	**Chapter Heading 9404 30 90; chargeable at the rate under that tariff entry, presently Notification 01/2017-Central Tax (Rate), Sl. No. 224 of Schedule II (the order's para 13 table shows Sl. No. 224 at 12%)**	Ruling is valid only within UP and is subject to Section 103(2) and liable to be declared void under Section 104(1) CGST Act. The order itself does not restate the rate in words in the ruling paragraph.

The authority ruled that the 'Sleeping bag' described in the application falls under Chapter Heading 9404 30 90 of the GST Tariff. It is chargeable to GST at the applicable rate under that tariff entry, presently read with Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017 (as amended), Sl. No. 224 of Schedule II. The ruling is valid only within the jurisdiction of the Uttar Pradesh Authority for Advance Ruling.

R Reasoning

The authority held that the application was covered by Section 97(2)(a) CGST Act as a classification matter and admitted it. It found the bag was made of textile material with no feather or down fill, and quilted to keep the layers intact. Applying Rule 3(a) of the Rules of Interpretation of the Customs Tariff, it preferred the most specific

description, relying on the Supreme Court in Moorco India v. Collector of Customs, Madras. The order then took the quilted-textile entry at Sl. No. 224 of Schedule II, which covers products wholly made of quilted textile materials at 12%, and held that the 18% entry at Sl. No. 438 of Schedule III, which excludes such products, did not apply. The jurisdictional officer had suggested 18% under CSH 94043090, and the order does not expressly engage with that view beyond the rate it adopted.

P Provisions Relied On

- Section 97(2)(a) of the CGST Act, 2017
- Section 103(2) of the CGST Act, 2017
- Section 104(1) of the CGST Act, 2017
- Rule 3(a) of the Rules of Interpretation, Customs Tariff
- Chapter 94 of the Customs Tariff Act, 1975 (headings 9404 and 9404 30 90)
- Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017, as amended, Sl. No. 224 of Schedule II
- Notification No. 1/2017-Integrated Tax (Rate) dated 28.06.2017, as amended, Schedule III Sl. No. 438 (referred to in para 13)
- Supreme Court judgment in Moorco India v. Collector of Customs, Madras

! For the Practitioner

A UP-based maker of quilted, non-feather sleeping bags can cite this order to support classification under 9404 30 90 at the Sl. No. 224 rate in the authority's jurisdiction. It settles the classification question for these specifications and gives a reasoned route away from the 18% Schedule III entry. It does not bind other states' officers, does not decide the rate for goods with feather or down fill, and does not resolve the difference between the central and integrated tax notifications cited in paras 13 and 15. Practitioners should check the full order for the reasoning on the jurisdictional officer's contrary 18% view.

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 -> up_aar_55_11.02.2020_rg.pdf

Prepared 18-11-2026.

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