

M/s. Sanghvi Products

Authority for Advance Ruling — Gujarat

GUJ/GAAR/R/2026/32

Dated **07.08.2026**

Q Questions Before the Authority

- Whether PTFE braided gland packing, manufactured by interlocked/cross-plaited braiding of pure PTFE fibre yarn into flexible packing supplied in coils for use as stuffing-box packing in industrial valves, centrifugal pumps, reciprocating pumps and rotary equipment across chemical, pharmaceutical, food, engineering and other process industries, is classifiable under: (a) HSN 59119090 (Textile products and articles, for technical uses-Other) OR (b) HSN 39209949 (Other articles of plastics) OR (c) Any other appropriate HSN code, and what is the applicable GST rate thereon?

F Facts

The applicant manufactures PTFE braided gland packing by braiding pure PTFE fibre yarn into flexible packing of square or round cross-section. The product is used as stuffing-box packing in various industrial pumps and valves. The applicant sought a ruling on whether the product should be classified under HSN 5911 as a textile article or under HSN 3920 as an article of plastic.

H Ruling

Classification and GST rate of PTFE braided gland packing

Classifiable under HSN 39209949, liable to GST at 18%.

Covered under Entry No. 121 of Schedule II of Notification No. 09/2025-Central Tax (Rate).

The Authority ruled that the product is correctly classifiable under HSN 39209949. Consequently, it attracts GST at the rate of 18%. The contention that the product qualifies as a textile article under Chapter 59 was rejected.

R Reasoning

The Authority determined that the product is made entirely of PTFE, which is a plastic material. It relied on Note 1(g) of Section XI, which excludes plastic products with a cross-sectional dimension exceeding 1mm from being considered textile articles. Since the product has a cross-section of 3mm to 25mm, it falls outside the scope of Chapter 59. The Authority further noted that **statutory tariff headings and Section/Chapter Notes** prevail over common or trade parlance.

P Provisions Relied On

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

Chapter 39 of the Customs Tariff Act, 1975

Chapter 59 of the Customs Tariff Act, 1975

Note 1(g) of Section XI of the Customs Tariff Act, 1975

Notification No. 09/2025-Central Tax (Rate) dated 17.09.2025



For the Practitioner

This ruling clarifies that PTFE braided gland packing is **classified as an article of plastic** under HSN 3920 rather than a textile article under HSN 5911. It serves as a reminder that technical specifications, such as cross-sectional dimensions, override industry practice in classification disputes. Practitioners should note that the Authority explicitly rejected the relevance of trade parlance when clear statutory definitions exist.

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 -> 8-sanghvi_products_0001_compressed.pdf

Prepared 11-10-2026.

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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