M/s Security Printing and Minting Corporation of India Limited

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-46/2019-20/B-20, Mumbai, dated 25/02/2020 (date handwritt… Dated **25.02.2020**

Q Questions Before the Authority

- Determination of applicable HSN code for the material 'Heat Activated Ultra-Violet (HAUV) Polyester Film with Adhesive Coating and UV Printing'.

F Facts

The applicant imports a heat-activated, UV-printed polyester film with adhesive coating, which it then sells. The film has a 50 micron base and a 75 micron printed and coated layer, for a total of 125 microns. It sticks permanently to paper with colour or black-and-white photographs and shows verifiable tamper-evidence if tampered with. The applicant identified two candidate headings, 3919 (stated in its submission to attract 18% GST) and 4911 (stated to attract 12% GST), and sought a single HSN code. The jurisdictional officer filed no written submissions.

H Ruling

Applicable HSN for HAUV polyester film with adhesive coating and UV printing	****Classifiable under Chapter 3919 of the GST Tariff.****	The order does not state a further subheading or the GST rate. The rates mentioned in the facts are the applicant's own figures. The applicant's stated reason for seeking classification under 4911 was the lower 12% rate, which the order did not accept.

The Authority held that the product is a self-adhesive plastic film classifiable under Chapter 3919 of the GST Tariff. Printing on such goods does not move them to Chapter 49 under Section VII Note 2. Because the applicant already imports the goods under Chapter 3919 and accepted that classification, it cannot seek a different classification for the same product before the Authority.

R Reasoning

The Authority read the heading 3919 description, which covers self-adhesive plates, sheets, film, foil and tape of plastics, against the applicant's description of a self-adhesive film that sticks permanently to paper, and found the product falls within it. It relied on Section VII Note 2, as quoted in the order, which excludes goods of heading 3918 or 3919 from Chapter 49 even when printed with motifs or pictorial representations that are not merely incidental. It also noted that the applicant already imports the goods under Chapter 3919 and that the Customs duties are discharged on that basis. The Authority observed that the application was very curt and contained no product details, and found that the applicant could not seek a change of classification for the same product.

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

P Provisions Relied On

- Section 97 of the CGST Act and MGST Act (filing of the advance ruling application)
- Section 98 of the CGST Act and MGST Act (the ruling and order)
- Heading 3919 of the GST Tariff (self-adhesive plastic film, sheets and tape)
- Section VII Note 2 of the GST Tariff (printed plastics and Chapter 49 exclusion)
- Chapter 49 and Heading 4911 of the GST Tariff (considered and rejected)
- Customs Act (referred to only as the basis on which duty is discharged on import)

! For the Practitioner

This order helps a practitioner whose client sells printed, self-adhesive plastic film and wants to rely on Chapter 3919 rather than Chapter 49. It shows that the Printed-goods exclusion in Section VII Note 2 does not move heading 3919 goods to Chapter 49. It also shows that a classification adopted at import can weigh heavily against a later change. The order does not decide the GST rate, and it binds only the applicant on these facts. It does not address whether printing is merely incidental in other products, or the position for goods imported under a different heading.

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 -> mah_aar_46_2019-20_b-21_25.02.2020_spamcil.pdf

Prepared 19-11-2026.

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