M/s Stinzo Automotives Pvt. Ltd., Plot No.358, Phase-V, Sector-56, HSIIDC, Kundli, Sonepat

Authority for Advance Ruling — Haryana

ADVANCE RULING NO.HAR/HAAR/R/2018-19/44 (In Application No.: 44/2… Dated **14.03.2019**

Q Questions Before the Authority

- Whether the detachable foot mats used for motor vehicles, manufactured from PVC including TPU/Foam and sold in detachable condition as stand-alone products, are taxable at 12% or 18%?
- Whether the product should be classified under Chapter 39 or under Chapter 57, and accordingly what tax rate applies under Notification No. 1/2017 (CGST and HGST), including whether 9% CGST and 9% SGST, or 6% CGST and 6% SGST, or some other rate applies.

F Facts

The applicant manufactures and supplies PVC car foot mats, which are known in the trade as PVC carpet mats. The mats are made from PVC fibres bonded together by a liquid PVC coating that acts as an adhesive. The manufactured product comes in running lengths and is cut to size for customers. Trade practice was divided between treating the mats under Chapter 57 (carpets and textile floor coverings) and under Chapter 39 (plastics).

H Ruling

Rate and classification of PVC detachable car foot mats (question in para 1.1, prayer in para 2.1)	**Chapter 39, sub-heading 4904 10 as printed; taxable at 18% (CGST 9%, SGST 9%)**	The order has no separate RULING heading; the answer is taken from the Finding at para 4.1. The HSN is printed as 4904 10, yet para 3.3 refers to Heading 3904 for PVC, so the code appears to be a typographical error that should be verified against the full order. The question's reference to TPU/Foam is not separately discussed in the order.

The authority held that the PVC foot mats are not covered by Chapter 57 or Heading 5705, because no cotton or handloom content is used and the mats are not hand made. It held that the product falls under Chapter 39, sub-heading **4904 10** as printed, and is taxable at **18% (CGST 9%, SGST 9%)** . The exclusion in Note 2(p) to Chapter 39 does not apply because the product is not a Section XI textile article.

R Reasoning

The authority accepted that the mats are made only of PVC and that no cotton or handloom content is present, so Heading 5705 and Chapter 57 do not apply. It then placed the goods in Chapter 39, which covers plastics and articles thereof, and noted that Heading 3904 covers PVC polymers. It considered the exclusion in Note 2(p) to Chapter 39 for goods of Section XI, and held that it does not apply because the product is neither a Chapter 57 article nor any other Section XI article. The order does not discuss the applicant's alternative argument for Heading 3918 (floor coverings of plastic), which is governed by Entry 104A.

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

P Provisions Relied On

Section 97(2)(e) of the CGST/HGST Act, 2017

Notification No. 1/2017 Central Tax (Rate) dated 28.06.2017 and Notification No. 1/2017 State Tax (Rate), Schedule II, Entry…

Chapter 39 of the GST Tariff and its Note 2(p)

Chapter 57 and Heading 5705 of the GST Tariff

Section XI (Textiles and Textile Articles)

Heading 3904 (Polymers of vinyl chloride) and sub-heading 4904 10 as printed in the order

! For the Practitioner

A practitioner dealing with PVC car foot mats can cite this ruling for the position that all-PVC mats with no textile or cotton content fall under Chapter 39 at 18%, not under Chapter 57. The ruling binds only the applicant and the Haryana jurisdiction, and it does not settle the classification of mats made with TPU or foam, which the question raised but the order does not address. Because the HSN is printed inconsistently, the full order should be checked before the code is relied on.

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_44_2018-19_14.03.2019_sapl.pdf

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