# M/s Woven Fabric & Bags Manufacturers Association, C/o Bag Poly Industries, Near Unity Mall, G. T. Road, Panipat, Haryana-132103 (GSTIN unregistered)

Authority for Advance Ruling — Haryana

**ADVANCE RULING NO.HAR/HAAR//2018-19/ 34 (In Application No.: 35 d…** Dated **08.01.2019**

## Q Questions Before the Authority

- Under clause (a) of section 97(2) of the CGST/HGST Act, 2017, regarding the classification of goods or services or both: the taxability and the rate of tax applicable on goods, namely Polypropylene Leno Bags (the order's wording is not fully legible at this point).

## F Facts

The applicant is an association of manufacturers of woven fabric and bags, registered as a society under the Haryana Registration and Regulation of Societies Act, 2012, with the objective of safeguarding the interests of its members. It filed an application in Form GST ARA-01 on 09.10.2018 seeking an advance ruling on the rate of tax applicable to Polypropylene Leno Bags, which it said were made by its members. The association is not itself registered under GST.

## H Ruling

**The application is rejected and is not entertained.** The authority held that the association is not an applicant within the meaning of section 95(c), since it is neither a registered person nor a person seeking registration in respect of its own business, and it cannot seek a ruling on behalf of its members. Although an opportunity of personal hearing was given on 24.12.2018 as required by the second proviso to section 98(2), neither the applicant nor any authorised agent appeared. The order therefore does not decide the rate of tax on Polypropylene Leno Bags.

## R Reasoning

The authority read section 95(c) and section 97 together and found that an advance ruling can be sought only by a person who is registered or seeking registration in respect of the business in question. The association's application concerned goods manufactured by its members and not by the association itself, and the association's own documents (the society registration and memorandum) did not bring it within the definition of applicant. Because the applicant did not appear at the personal hearing granted under rule 104 of the CGST/HGST Rules, 2017, and no authorised agent appeared, the authority held under sub-section (2) of section 98 and its second proviso that it could not entertain the application.

## P Provisions Relied On


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

- Section 95(c) of the CGST/HGST Act, 2017 (definition of applicant)
- Section 97(1) of the CGST/HGST Act, 2017
- Section 97(2)(a) of the CGST/HGST Act, 2017 (classification of goods or services)
- Section 98(2) of the CGST/HGST Act, 2017, including its second proviso
- Rule 104 of the CGST/HGST Rules, 2017 (personal hearing)
- Form GST ARA-01
- Haryana Registration and Regulation of Societies Act, 2012 (cited for the association's registration)

## ! For the Practitioner

This order is useful for trade associations that want to seek advance rulings on behalf of members: it indicates that an association without its own registered business in the goods concerned will likely be held not to be an applicant, and that non-appearance at the personal hearing will end the matter. It does not decide the classification or rate of tax on Polypropylene Leno Bags, and it gives no guidance on the merits. A practitioner should read the full order only if the procedural point or the applicant's standing is the issue.

### 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_35_2018-19_08.01.2019_wfbma.pdf

Prepared 28-10-2026.

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