MALLI RAMALINGAM MOTHILAL (Proprietor of M/s. M.R.Mothilal)

Authority for Advance Ruling — Tamil Nadu

ORDER No. 12/AAR/2019 Dated **22.03.2019**

Q Questions Before the Authority

- Whether Kalava Raksha Sutra is exempted under Sl. No. 148 in any Chapter.
- Classification of the commodity Kalava Raksha Sutra (Sacred Thread), including the HSN code of the product.

F Facts

The applicant, a Madurai proprietor registered under GST, buys cotton, polyester, viscose and polypropylene yarn and dyes it. It runs the dyed yarns through a braiding machine, where multiple yarns (8, 12 or 16) are braided together, then cuts the braid into lengths of 20 to 100 grams. The applicant sells these skeins by weight in kilograms to intra-State and inter-State buyers, who cut them to individual sizes to make Kalava Raksha Sutra.

H Ruling

Whether Kalava Raksha Sutra is exempt under Sl. No. 148 in any Chapter	**Not separately decided. The operative ruling addresses classification only.**	The applicant relied on Sl. No. 148 (item IX, puja samagiri) of Notification No. 02/2017-C.T.(Rate). The order does not discuss or grant that exemption.
Classification and HSN of braided textile yarn made of polypropylene	**HSN 56074900**	Braided textile yarn made of polypropylene yarn falls under Heading 5607.
Classification and HSN of braided textile yarn made of other synthetic yarn	**HSN 56075090**	Applies to yarn of synthetic fibres other than polypropylene, such as polyester and viscose.
Classification and HSN of braided textile yarn made of cotton	**HSN 56079090**	The scan of the ruling line is partly illegible. The Chapter Heading 5607 extract in the order lists 5607 90 20 for cotton cordage and twine, which the ruling does not use.

The Authority held that the applicant's product is a braided textile yarn and is classifiable under Chapter Heading 5607, not Chapters 50 to 55. The operative ruling gives the sub-heading by raw material: **polypropylene braided yarn under 56074900, other synthetic yarn under 56075090 and cotton under 56079090** . The order does not separately decide whether the product is exempt under Sl. No. 148.

R Reasoning

Under Explanation (iii) and (iv) to Notification No. 1/2017-Central Tax (Rate), tariff headings are read against the First Schedule to the Customs Tariff Act, 1975, with its Section and Chapter Notes applied. Section Note (B)(1) to

Section XI excludes braided textile yarns from Chapters 50 to 55, and Section Note (B)(2) and Table I place tightly plaited, compact-structure braids under Heading 5607 and other braids under Heading 5808. The Authority found the product tightly braided from multiple yarns, and relied on the Explanatory Notes to Heading 5607, which cover plaited or braided twine, cordage, ropes and cables. It then classified the goods by raw material within Heading 5607.

P Provisions Relied On

- Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017, Explanations (iii) and (iv)
- Notification No. 02/2017-C.T.(Rate), Sl. No. 148, item IX (cited by the applicant only)
- Customs Tariff Act, 1975, First Schedule, and the rules for its interpretation
- Section XI, Section Note (B)(1) and (2) and Table I
- Chapter 50 to 55 exclusions, including braided textile yarns of heading 56.07 or 58.08
- Chapter Heading 5607 and its Explanatory Notes
- Section 98 CGST/TNGST Act, 2017 (advance ruling)
- Section 100(1) CGST/TNGST Act, 2017 (appeal period of 30 days)
- Rule 104(1) CGST Rules, 2017 and SGST Rules, 2017 (application fee)

! For the Practitioner

A practitioner dealing with braided or plaited sutra, cord or thread products can use this order to support classification under Heading 5607 with a raw-material-based sub-heading. The order does not decide whether Sl. No. 148 exemption applies, so that question remains open and needs separate support. Its cotton line also sits uneasily with the 5607 90 20 entry in the heading extract, so the full order should be checked before relying on that code.

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 -> tn-12-aar-2019-mr_mothilal.pdf

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Pune (HQ)
RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Mumbai
104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Delhi
3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Gurugram
Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram…

Ahmedabad
Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp…

Talk to us: **+91 94594 56700** | sales@patronaccounting.com | patronaccounting.com

Patron Accounting LLP