

Mega Flex Plastics Ltd

Authority for Advance Ruling — West Bengal

09/WBAAR/2018-19

Dated 05.07.2018

Q Questions Before the Authority

- Classification of Polypropylene Leno Bags under the CGST/WBGST Acts, 2017.

F Facts

The Applicant manufactures Polypropylene Leno Bags composed of Polypropylene (92-94%), Linear Low Density Polyethylene (3-5%), and Colour Master Batch (3-4%), used mainly for packing fruits and vegetables in bulk. The manufacturing process involves extruding raw materials into tapes/strips, weaving them into Woven Leno Fabric on looms, and stitching the cut fabric into bags. The Applicant sought an advance ruling to determine whether the product is classifiable under plastic articles (Chapter 39) or textile made-up articles (Chapter 63).

H Ruling

Classification of PP Leno Bags

**Tariff Sub Heading
6305 33 00**

Subject to being made from woven PP fabric using strips of width not exceeding 5 mm and without impregnation, coating, covering, or lamination with plastics

The Authority ruled that 'PP Leno Bags' are to be classified under **Tariff Sub Heading 6305 33 00**. This classification applies if the bags are specifically made from woven Polypropylene fabric using strips of **width not exceeding 5 mm** and without any impregnation, coating, covering, or lamination with plastics.

R Reasoning

The Authority analyzed Note 1(g) and Note 1(h) to Section XI of the Tariff Act, which exclude plastic strips of width exceeding 5 mm as well as impregnated, coated, or laminated fabrics from the scope of textile articles under Chapters 50 to 63. Further, Bureau of Indian Standards specification IS 16187:2014 for PP Leno Woven sacks prescribes a strip width range of 2.0 mm to 2.5 mm. Consequently, where the PP strips used do not exceed 5 mm in width and the fabric remains unlaminated and uncoated, the goods qualify as man-made textile material under Chapter 63 rather than plastic articles under Chapter 39.

P Provisions Relied On

Section 97(2)(a) of the CGST Act, 2017

Section 97(2)(a) of the WBGST Act, 2017

Note 2(p) to Chapter 39 of the GST Tariff

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

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

Tariff Sub Heading 6305 33 00

Tariff Sub Heading 3923 29 90

IS 16187:2014



For the Practitioner

This ruling establishes the technical parameters for classifying PP Leno Bags under textile **Tariff Sub Heading 6305 33 00** instead of plastic packaging under Heading 3923. Practitioners can use this precedent for clients manufacturing woven plastic bags provided technical documentation confirms strip width is 5 mm or less and there is no plastic lamination or coating. It does not apply to bags manufactured with plastic strips wider than 5 mm or those with laminated/coated fabric.

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 -> order no. 9 of fy 19 dated 05072018.pdf

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