

NATIONAL PLASTIC INDUSTRIES LIMITED

Authority for Advance Ruling — Maharashtra

GST-ARA-17/2017-18/B- 23 Mumbai, dt. 02.04.2018

Dated **02.04.2018**

Q Questions Before the Authority

- To seek the classification of the PVC floor mat and the applicable rate of GST on the same.

F Facts

The applicant manufactures PVC Carpet Mats through a two-stage process. In Stage 1, PVC monofilament yarn is extruded to form a non-woven carpet pile on a water bed. In Stage 2, the web is impregnated with liquid PVC, coated, and passed through a heated conveyor oven to bond a solid PVC backing, producing a running length floor mat cut to customer size.

H Ruling

Classification and GST rate of PVC floor mat

CTH 3918; GST rate 18% (9% CGST + 9% SGST)

Classified under Entry 104A of Schedule III to Notification No. 1/2017-Central Tax (Rate)

The Authority held that the product PVC floor mat falls under **Customs Tariff Heading 3918** as floor coverings of plastics. The applicable rate of GST on the product is **18% (9% CGST + 9% SGST)** under Entry No. 104A of Schedule III to Notification No. 1/2017-Central Tax (Rate).

R Reasoning

The applicant sought classification under Chapter 57 (Heading 5705) as textile floor coverings. However, Section XI Note 1(h) excludes nonwovens impregnated, coated, covered, or laminated with plastics under Chapter 39. The impugned product is manufactured entirely from PVC monofilament yarn and liquid PVC backing without any textile material. Since Chapter 39 covers polymers and articles thereof, pure PVC mats are excluded from Chapter 57 and fall squarely under Heading 3918 as **floor coverings of plastics**, attracting 18% GST.

P Provisions Relied On

Chapter Heading 3918 of Customs Tariff Act

Chapter Heading 5705 of Customs Tariff Act

Section XI Note 1(h) of Customs Tariff Act

Note 2 to Chapter 39 of Customs Tariff Act

Entry 104A of Schedule III of Notification No. 1/2017-Central Tax (Rate)



For the Practitioner

This ruling establishes that floor mats made purely of PVC (monofilament yarn pile and liquid PVC backing) without any underlying textile base cannot be classified as textile carpets under Chapter 57. Practitioners should ensure that 100% plastic/PVC carpet mats are classified under **CTH 3918 at 18% GST**. The ruling does not settle the classification of composite mats containing an actual textile fabric base or mixed textile fibers.

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 -> [maharashtra_gst-ara-17_2017_dt_2.4.18_npil.pdf](#)

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