

RLJ Woven Sacks Pvt. Ltd

Authority for Advance Ruling — West Bengal

19/WBAAR/2018-19 dated 28.09.2018

Q Questions Before the Authority

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

F Facts

The applicant manufactures Polypropylene Leno Bags primarily used for packing vegetables and fruits. The manufacturing process involves extruding a mixture of Polypropylene, Linear Low Density Polyethylene, and Colour Master Batch into strips, which are then woven into fabric and stitched into bags. The applicant sought a ruling on the correct classification of these specific bags.

H Ruling

Polypropylene Leno Bags

63053300

Must use strips $\leq 5\text{mm}$ and have no plastic coating or lamination

The authority ruled that the bags are classifiable under Tariff Sub Heading 63053300. This classification is contingent upon the bags being made from strips not exceeding 5mm in width and lacking any impregnation, coating, covering, or lamination with plastics.

R Reasoning

The classification turned on whether the product qualifies as a textile article under Section XI or as a plastic article under Chapter 39. The authority noted that Note 1(g) to Section XI excludes strips exceeding 5mm from being considered textile materials, and Note 1(h) excludes bags impregnated or coated with plastics. Based on IS 16187:2014, which specifies a width of 2.0 to 2.5 mm for these bags, the product falls within the **textile classification** for man-made materials. Consequently, the bags are classified under **Tariff Sub Heading 63053300** provided they meet the specified technical criteria.

P Provisions Relied On

Section 97(2)(a) of the GST Act

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

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

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

Tariff Sub Heading 39232990

Tariff Sub Heading 63053300

IS 16187:2014



For the Practitioner

This ruling provides clarity for manufacturers of PP Leno bags regarding their classification under the GST tariff. It confirms that such bags qualify as textile articles under HSN 63053300, provided the constituent strips are 5mm or less in width and the fabric is not coated or laminated. Practitioners should note that this ruling does not apply to bags that are impregnated or coated with plastics, which would likely fall under Chapter 39.

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 -> [wb 19 2018-19 dt 28.09.18 rljwspl.pdf](#)

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