Mr. Abubacker Kaleelrahman (Proprietor, M/s. Sameer Mat Industries)

Authority for Advance Ruling — Tamil Nadu

ORDER No. 14 /ARA/2019 Dated **22.03.2019**

Q Questions Before the Authority

- Whether Polypropylene Mat which are plaited using Polypropylene Straw falls under Chapter Heading 4601 or 3902?
- What is the tax rate for Polypropylene Mats?

F Facts

The applicant is a registered trader, on wholesale and retail basis, in Polypropylene Mats (also called Satranji) that are plaited or woven from Polypropylene Straw. The applicant does not manufacture the mats; it buys from manufacturers, whose invoices and the applicant's own inward invoices use HSN 4601. The manufacturing process furnished by a manufacturer involves extruding polypropylene pellets into hollow tubes (straw), cutting them to size, and weaving them with yarn into mats.

H Ruling

Classification of Polypropylene Mat plaited from Polypropylene Straw (4601 or 3902)	**CTH 46019900**	Chapter 39 does not cover plaits, wickerwork or other articles of Chapter 46 (Note 2(n)), so heading 3902 is excluded.
Tax rate for Polypropylene Mats	**9% CGST + 9% SGST (01.07.2017 to 24.01.2018); 2.5% CGST + 2.5% SGST (25.01.2018 to 31.12.2018); 2.5% CGST + 2.5% SGST (from 01.01.2019)**	The 9% rate is under Sl. No. 453 of Schedule III as a residual entry. The 2.5% rate is under Sl. No. 198A, later renumbered 198AA, of Schedule I. The Schedule II 6% entry for vegetable-material plaits was held not to apply.

The Polypropylene Mat plaited using Polypropylene Straw is classifiable under CTH 46019900. The applicable rate was **9% CGST and 9% SGST** for 01.07.2017 to 24.01.2018, **2.5% CGST and 2.5% SGST** from 25.01.2018 to 31.12.2018, and **2.5% CGST and 2.5% SGST** from 01.01.2019 onwards under the entry for CTH 4601 products.

R Reasoning

The authority held that Chapter 39 is excluded by Chapter Note 2(n), which removes plaits, wickerwork and other Chapter 46 articles from its scope. It treated the polypropylene tubes as plaiting material, meaning monofilament and strip of plastics under Chapter 46 Note 1, and held that mats made by weaving or binding parallel strands fall

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under heading 4601 per the HSN notes. It relied on CBEC Circular F.No. 93/24/87-CX.3 dated 16.06.1987, which classified plastic mat/matting (Satranji) under heading 46.01 of the Central Excise Tariff, and on the Drawback classification as supporting evidence. For the rate, it held that the Schedule II entry covers only vegetable-material products, so the residual 9% entry applied until the 25.01.2018 amendment, after which the specific 2.5% entry for heading 4601 products applied.

P Provisions Relied On

- CGST Act 2017 and TNGST Act 2017, Section 98 (advance ruling)
- Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017, including explanations (iii) and (iv)
- Notification No. II(2)/CTR/532(d-4)/2017, G.O. (Ms) No. 62 dated 29.06.2017 (Tamil Nadu equivalent)
- Schedule II entry Sl. No. 103 (heading 4601, vegetable materials) at 6%, held not applicable
- Schedule III Sl. No. 453 (residual entry) at 9%
- Notification No. 6/2018-Central Tax (Rate) dated 25.01.2018 (Sl. No. 198A, 2.5%)
- Notification No. 24/2018-Central Tax (Rate) dated 31.12.2018 (renumbering as Sl. No. 198AA)
- Customs Tariff Act 1975, First Schedule, Chapter 39 Note 2(n) and Chapter 46 Notes 1 and 3
- HSN Explanatory Notes to heading 4601
- CBEC Circular F.No. 93/24/87-CX.3 dated 16.06.1987
- Circular No. 4/2018-Customs, F.No. 609/12/2018-DBK dated 24.01.2018
- Supreme Industries Ltd. v. Commissioner of Central Excise (CESTAT, 27.05.2004), cited by the applicant

! For the Practitioner

This order is useful for traders and importers of polypropylene mats or satranji who need a settled HSN code and rate history. It fixes CTH 46019900 and sets out the three rate periods from July 2017 onward. It is binding only on the applicant, and it does not decide classification of other plastic woven goods or of mats made from different materials. Practitioners should check the current rate entry against any later notifications before relying on the 2.5% figure.

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-14-aar-2019-sameer_mat_inds.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