M/s Soft Turf, Shed No.1, Plot No.17, Jigani KIADB Industrial Area, 1st Phase, Anekal Taluk, Bengaluru 560105 (GSTIN 29ADQPG3404P1Z2)

Authority for Advance Ruling — Karnataka

Advance Ruling No. KAR ADRG 10 / 2019, Dated: 30th May 2019 (the ord… Dated **30.05.2019**

Q Questions Before the Authority

- Whether the PVC Carpet Mats manufactured by the applicant are classifiable under Tariff item 5705 00 49 of the Customs Tariff Act, 1975 and, in view of Entry 146 of Schedule II of Notification 01/2017-Integrated Tax (Rate) dated 28 June 2017 as amended, attract a levy of 12%.

F Facts

The applicant is a proprietary concern that manufactures and supplies floor mats made of Polyvinyl Chloride, known commonly as PVC Carpet Mats. The application was filed on 01.02.2018 and was heard on several dates, the last being 22.05.2019. At the final hearing the applicant appeared in person and explained that its application contained an inadvertent mistake about the manufacturing process.

H Ruling

The application was disposed of as withdrawn. The authority did not examine the classification or the 12% rate question on its merits, and it gave no answer to the question put.

R Reasoning

The applicant asked to withdraw the application because its description of the manufacturing process was wrong, and it intended to file a fresh application with the actual process. The authority accepted the request and passed the ruling under sub-section (4) of Section 98 of the CGST and KGST Acts. Because the application was withdrawn, the authority did not reach the classification under tariff item 5705 00 49 or the rate under Entry 146 of Schedule II of Notification 01/2017-IT(Rate).

P Provisions Relied On

Section 97 of the CGST Act, 2017 and the corresponding KGST Act, 2017 (advance ruling application)

Rule 104 of the CGST Rules, 2017 and the KGST Rules, 2017 (Form GST ARA-01 and fee)

Sub-section (4) of Section 98 of the CGST Act, 2017 and the KGST Act, 2017 (order disposing of the application)

Tariff item 5705 00 49 of the Customs Tariff Act, 1975 (cited in the question, not decided)

Prepared as a reading aid. Where this summary and the original order differ, the order governs.

Entry 146 of Schedule II of Notification 01/2017-Integrated Tax (Rate) dated 28 June 2017 as amended (cited in the question,…

! For the Practitioner

This ruling is useful mainly as a record that the applicant withdrew its application and intends to refile with the correct manufacturing process. It is of no precedential value on whether PVC carpet mats fall under tariff item 5705 00 49 or attract 12% under Entry 146. It also does not decide whether a withdrawn application can be refiled on the same question. A practitioner should read the full order only if tracking this applicant's history; for the merits, a later ruling on a fresh application would be needed.

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 -> kar_aar_10_2019_softturfaarorder.pdf

Prepared 04-11-2026.

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