M/s.Talco Marketing

Authority for Advance Ruling — Maharashtra

NO.GST-ARA- 14/2019-20 /B- 93, Mumbai, dated 22.08.2019 (the date app… Dated **22.08.2019**

Q Questions Before the Authority

- Whether the Fusible Interlining fabric is classified under HSN 5903 or should be classified as per the blend of yarn in chapter 52-55, 58 or 60?

F Facts

The applicant is a partnership firm registered under the Partnership Act and trades in fusible interlining woven fabric made from cotton, polyester-cotton and polyester, commonly known as Fusible Interlining Fabrics. The fabric is partially coated or covered with plastic on one side, and the coating treatment leaves designs visible to the naked eye on that side. The application was filed on 13.05.2019 and a preliminary hearing was held on 03.08.2019.

H Ruling

The applicant asked to withdraw its application voluntarily, and the Authority allowed that request. The Authority stated that the request was allowed **without going into the merits or detailed facts of the case** . The application was therefore disposed of as withdrawn, and the classification question was not decided.

R Reasoning

The order records that the applicant sought an extra eight days for additional submissions after the preliminary hearing, and later wrote voluntarily asking to withdraw the application. The Authority allowed the withdrawal under section 98 of the CGST Act and the MGST Act, and it gave no reasons on classification. The proceedings body names M/s. Micro Interlinings Pvt. Ltd. as the applicant, while the header and order name Talco Marketing; the order does not explain this discrepancy. The listing's order reference (14/2018-19, B-92) also differs from the printed reference, which is 14/2019-20, B-93.

P Provisions Relied On

Section 97 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 (applic…

Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 (proce…

! For the Practitioner

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

This order is a procedural withdrawal, so it gives no ruling on whether fusible interlining fabric falls under HSN 5903 or under the chapters for the yarn blend. A practitioner should not cite it as authority on that classification. It may be useful only to confirm that the applicant sought and obtained a withdrawal of this question. The full order should be read only if the file history or the discrepancy in the applicant's name matters.

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 -> mh_aar_14_2019-20_tm_b-93_22.08.19.pdf

Prepared 07-11-2026.

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