TCPL Packaging Limited

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-105/2018-19/B-33, Mumbai, dated 22/03/2019 (the serial "33… Dated **22.03.2019**

Q Questions Before the Authority

- Whether the packaging materials viz. cut to size blanks manufactured by TCPL with corrugation and having requisite creases at designated places, supplied to the Customers in flat form with folding, can be categorized under Tariff Item Code no 4819 and subject to GST @ 12%?
- What would be the appropriate categorization and GST Rate of printed materials which are in flat form, e.g. hanging cards, without creases having corrugation and supplied to customer in flat form?

F Facts

TCPL manufactures folding cartons, printed blanks and outers, litho laminations, plastic cartons, blister packs and shelf-ready packaging, all customised to customer requirements. It supplies corrugated cut-to-size blanks in flat form, which the customer folds at the creases into cartons or boxes to hold goods, and also supplies printed flat items such as hanging cards. The applicant had been paying 18% on the blanks under Chapter 4823, while competitors charged 12% under Chapter 4819, and it sought clarity on both product categories.

H Ruling

Corrugated cut-to-size blanks with creases, supplied flat and folded by the customer into cartons	****Answered in the affirmative: Tariff Item Code 4819, GST @ 12%****	The essential character of the blanks remains that of cartons or boxes to hold goods, though manual or mechanical folding is required. Blanks are supplied flat for transport efficiency and cannot be used in any other form.
Printed flat materials such as hanging cards, without creases, having corrugation, supplied in flat form	****Chapter Heading 4823, GST @ 18%****	The order's answer refers to items "without creases having corrugation", which follows the wording of the question. The reasoning treats them as articles of paper cut to size or shape.

The Authority held that the corrugated cut-to-size blanks, supplied flat with requisite creases, are classifiable under Chapter Heading 4819 and attract GST at 12%. It held that printed flat items such as hanging cards, without creases, are articles of paper cut to size and fall under Chapter Heading 4823 at 18%. The jurisdictional officer's reply was not taken into account as it was cryptic and without basis.

R Reasoning

The Authority compared Chapter Headings 4819 and 4823 and considered the samples, finding that the blanks are foldable on three sides, glued on the fourth, and can be made into cartons by the customer without technical expertise. It applied Rule 2(a) of the General Rules for the Interpretation of the Harmonised System, which covers unassembled or disassembled articles that have the essential character of the finished article, relying on the applicant's authorities, CC v. Sony India, Motor Industries Co. Ltd. v. Assistant Collector of Customs and Atul

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

Glass Industries v. CCE. The Authority accepted the applicant's view that the blanks retain the essential character of cartons. For the printed flat items, it found them to be articles of paper cut to size or shape, clearly within Chapter 4823. The Authority declined to rely on the jurisdictional officer's reply, which cited Notification No. 1/2017-Central Tax (Rate) without discussion.

P Provisions Relied On

- Section 97 and Section 98 of the CGST Act, 2017 and the MGST Act, 2017
- Rule 2(a) of the General Rules for the Interpretation of the Harmonised System
- Chapter Heading 4819 (cartons, boxes and cases of corrugated paper or paperboard)
- Chapter Heading 4823 (other paper, paperboard, cut to size or shape; other articles of paper pulp, paper and paperboard)
- Notification No. 1/2017-Central Tax (Rate) dated 28 June 2017, cited by the jurisdictional officer and the parties
- CC v. Sony India [2008 (231) ELT (SC)]; Motor Industries Co. Ltd. v. Assistant Collector of Customs [1992 (62) ELT 13]; Atul…

! For the Practitioner

The order supports a 12% rate under Chapter 4819 for corrugated blanks that are supplied flat with creases and folded by the customer into cartons, which helps manufacturers in this position who face competitor pricing. It also confirms 18% under Chapter 4823 for printed flat items such as hanging cards. The ruling is confined to the specific products before the Authority and does not settle how Rule 3(b) or the Circular on printing services (dated 20.10.2017, cited by the applicant) applies to other printed packaging, since the order does not discuss them.

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 -> ara_order_105_2018_maharashtra_tcpl.pdf

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