

M/s. Victory Comfort Products, Mahbubnagar

Authority for Advance Ruling — Telangana

TSAAR Order No. 8/2018, dated 20-07-2018

Q Questions Before the Authority

- Whether the product 'Coir Sheets / Rubberised Coir sheets or Blocks' should be taxed at 5% or 12%.

F Facts

The applicant manufactures coir sheets composed of 75% coir fibre, 20% natural latex, and 5% chemicals. The manufacturing process involves uncurling fibre, forming sheets, spraying with latex, drying, and vulcanizing. The end uses for these products include carpet underlaying, packaging, and mattress layers.

H Ruling

Tax rate for Coir Sheets / Rubberised Coir sheets or Blocks **Not decided**

Application disposed of due to lack of sufficient information

The authority declined to provide an advance ruling on the tax rate. It concluded that the applicant failed to provide sufficient information, specifically a product catalogue, to determine the correct classification and applicable tax rate.

R Reasoning

The authority noted that coir products (except mattresses) fall under Schedule II, while mattress supports and certain other items fall under Schedule III of Notification No. 1/2017 Central Tax (Rate). Because the applicant did not provide a product catalogue despite requests, the authority could not determine if the product was intended for use in mattresses or other applications. Consequently, the issue could not be decided for want of information. The ruling was disposed of without a substantive decision on the tax rate.

P Provisions Relied On

Section 97(1) of TGST Act, 2017

Section 100(1) of CGST/TGST Act, 2017

Rule 103 of CGST/TGST Rules, 2017

Notification No. 1/2017 Central Tax (Rate) dated 28.06.2017

! For the Practitioner

This order serves as a **procedural dismissal** rather than a substantive ruling on tax classification. It highlights that the Authority for Advance Ruling will not decide cases where the applicant fails to provide **sufficient evidence or documentation** to support their claims. Practitioners should ensure all relevant product catalogues and technical specifications are submitted to avoid a similar outcome.

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 -> [tsaar_08.2018_20.07.18.pdf](#)

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