

GIB/MH/NATIONALPLASTIC/02.04.18/AAR-142

Advance Ruling Category : Determination of Liability

State : Maharashtra

Order No.: GIB/MH/NATIONALPLASTIC/02.04.18/AAR-142

Name of Entry :

National Plastic Industries Limited

Date : 02-04-2018

Product/ Service Involve :

Applicant is engaged in floor mats made of PVC known as PVC carpet mats.

Breif Issue :

Facts & Issue Of The Case :

M/s National Plastic is a company engaged in the manufacture of floor mats made of PVC Known as a PVC Carpets Mats. The applicant, seeking an advance ruling in respect of the following question:

To seek the classification of the PVC floor mat and the applicable rate of GST on the same.

There is no specific entry in the Schedule for goods exempted from GST as found in the Notification no.2/2017-Central/State Tax (Rate) which would cover the impugned product. In the Schedule for goods taxable to GST at various rates as found in the Notification no.1/2017-Central/State Tax (Rate). Heading 3918 covers floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles. We also find that the applicant informs that the manufactured product is a product of running length which is then cut into size as given/specified by the customer.

Decision of Advance Ruling Authority :

Decision :

The product is described as being a PVC Carpet Mat and therefore ,it is clear that the impugned product would fall in the entry No. 104 A of schedule III and also would fall in the customs tariff heading 3918 and the applicable rate of GST thereon would be 18% (9% each of CGST and SGST).