

**GIB/KL/JJ FABRICS/29.05.18/AAR-44**

**Advance Ruling Category :** Classification and Rate

**State :** Kerala

**Order No.:** GIB/KL/JJ FABRICS/29.05.18/AAR-44

**Name of Entry :**

M/s. JJ Fabrics, Ernakulam

**Date :** 29-05-2018

**Product/ Service Involve :**

manufacturer of carry bags made of poly propylene non-woven fabrics,

**Breif Issue :**

The applicant has submitted that the primary raw materials for polypropylene sheets are polypropylene granules, color master batches and filter content (calcium carbonate). These raw materials are sucked through vacuum, heated, passed through extruder and melted. The material thus obtained is filtered and passed through the spinning unit to obtain continuous single filament which is called polypropylene filament. The filament are lapped on each other on a lapper and then subjected to thermal bonding to form the polypropylene sheet.

**Decision of Advance Ruling Authority :**

Carry bags made of polypropylene non-woven fabrics is classified under entry 224 of Schedule 1 of the Notification No. 0112017 Central Tax (Rate) dated 28.06.2017 and State Notification 36012017 dated 30.06.2017, and hence taxable @ 5% [SGST - 2.5%; CGST- 2.5%].