

GIB/TN/Global Textile/24.04.2020/AAR-375

Advance Ruling Category : Classification of good

State : Tamil Nadu

Order No.: GIB/TN/Global Textile/24.04.2020/AAR-375

Name of Entry :

M/S. Global Textile Alliance India Pvt. Ltd.

Date : 24-04-2020

Breif Issue :

Facts & Issue Of The Case :

The applicant M/s. Global Textile Alliance India Pvt Ltd is registered under the GST Act with GSTIN. 33AAECG4315R1ZE. It is engaged in manufacture and supply of fabrics of different types.

The applicant, seeking an advance ruling in respect of :

What is the correct classification and rate of GST applicable on supply of the following Goods?

Knitted Fabrics; Woven Fabrics; Woven Fabric bonded with Non-woven Fabric; Covers for pillow, latex block, mattresses; Foot Runner; Pillow Sheet; Chenille Yarn; Poly Propylene Extrusion Yam; Poly Propylene Texturized Yarn; Polyester Texturized Yarn.

Decision of Advance Ruling Authority :

Decision :

The classification and rate of GST applicable on supply of the following Goods:

1. 'Knitted Fabrics' manufactured and Supplied by the applicant is classifiable under CTH 60. Further classification is not possible as only further technical details are not provided. The applicable rate is 2.5% CGST provided vide SI.No.221 of Schedule I of [Notification 1/2017 CT\(R\) dated 28.06.2017](#) as amended and 2.5% SGST provided vide S. No. 221 of Schedule I of Notification No. II(2)/CTR/532(d-4)/2017 vide G.O. (Ms) No. 62 dated 29.06.2017

2. "Woven fabric" manufactured and supplied by the applicant is classified under CTH

5407. Further classification is not possible as only further technical details are not provided. The applicable rate is 2.5% CGST provided vide SI.No.217 of Schedule I of [Notification 1/2017 CT\(R\) dated 28.06.2017](#) as amended and 2.5% SGST provided vide S.No. 217 of Schedule I of Notification No. 11(2)/CTR/532(d-4)/2017 vide G.O. (Ms) No. 62 dated 29.06.2017

3. 'Woven Fabric backing with Non-woven Fabric falls under CTH 5407. Further classification is not possible as only further technical details are not provided. The applicable rate is 2.5% CGST provided vide SI.No.217 of Schedule I of [Notification 1/2017 CT® dated 28.06.2017](#) as amended and 2.5% SGST provided vide S.No. 217 of Schedule I of Notification No. II(2)/CTR/532(d-4)/2017 vide G.O. (Ms) No. 62 dated 29.06.2017

4. Covers for pillows made of knitted or woven fabrics are classifiable under CTH. 63049239. Covers for latex blocks made of knitted or woven fabrics are classifiable under CTH 63049289 . Cover for mattress made of knitted or woven fabrics are classifiable under CTH 63041990. The Goods attract CGST @ 2.5% in case selling price is less than Rs. 1000/piece as per SI.No.224 of Schedule I of [Notification 1/2017 CT\(R\) dated 28.06.2017](#) as amended and SGST @2.5% in case selling price is less than Rs. 1000/ piece as per SI. No. 224 of Schedule I of Notification No. II(2)/CTR/532(d-4)/2017 vide G.O. (Ms) No. 62 dated 29.06.2017 and in case of selling price more than Rs. 1000/piece then it will attract 6% CGST as per S. No. 171 of Schedule II of [Notification 1/2017 CT\(R\) dated 28.06.2017](#) as amended and SGST @6% as per S. No. 171 of Schedule II of Notification No. 11(2)/CTR/532(d-4)/2017 vide G.O. (Ms) No. 62 dated 29.06.2017

5. Foot runners, pillow sheet made of knitted or woven fabrics are classifiable under CTH 63021090. They will attract CGST @ 2.5% in case selling price is less than Rs. 1000/piece as per SI.No.224 of Schedule I of [Notification 1/2017 CT\(R\) dated 28.06.2017](#) as amended and SGST @2.5% in case selling price is less than Rs. 1000/ piece as per SI. No. 224 of Schedule I of Notification No. II(2)/CTR/532(d-4)/2017 vide G.O. (Ms) No. 62 dated 29.06.2017 and in case of selling price more than Rs. 1000/piece then it will attract 6% CGST as per S. No. 171 of Schedule II of [Notification 1/2017 CT\(R\) dated 28.06.2017](#) as amended and SGST @6% as per S. No. 171 of Schedule II of Notification Ms. No. II(2)/CTR/532(d-4)/2017 vide G.O. (Ms) No. 62 dated 29.06.2017

6. Chenille yarn made of Polyester is classifiable under CTH 56060020. The applicable rate of CGST is 6% as per SI. No. 138 of Schedule II of Notification 1/2017 CT(R) dated 28.06.2017 as amended and SGST -6% as per S. No. 138 of Schedule II of Notification No. II(2)/CTR/532(d-4)/2017 vide G.O. (Ms) No. 62 dated 29.06.2017

7. Poly Propylene Extrusion Yarn; Poly Propylene Texturized Yarn; Polyester Texturised Yarn are synthetic yarns classifiable under CTH 5402 when not put up for retail sale and under CTH 5406 when put up for retail sale The applicable rate of tax is CGST @9% vide S.No 159 of Schedule III of [Notification 1/2017 CT\(R\) dated 28.06.2017](#) and SGST @9%

vide S.No. 159 of Schedule III of Notification No. 11(2)/CTR/532(d-4)/2017 vide G.O. (Ms) No. 62 dated 29.06.2017 up to 12th October 2017 and thereafter leviable to CGST @ 6% as per SI. No. 132B of Schedule -II of [Notification No. 01/2017-C.T.\(R\)](#) dated 28.06.2017 as amended by [Notfn No 34/2017-C.T. \(R\)](#) dated 13th October 2017 and SGST @6% as per SI. No. 132B of Schedule-II of Notification No. 11(2)/CTR/532(d-4)/2017 vide G.O. (Ms) No. 62 dated 29.06.2017 as amended