

GIB/MH/Security Printing/25.02.2019/AAR-387

Advance Ruling Category : Classification of good

State : Maharashtra

Order No.: GIB/MH/Security Printing/25.02.2019/AAR-387

Name of Entry :

M/s Security Printing And Minting Corporation of India Limited

Date : 25-02-2019

Breif Issue :

Facts & Issue Of The Case :

The applicant M/s. **SECURITY PRINTING AND MINTING CORPORATION OF INDIA LIMITED** filed an application.

The applicant, seeking an advance ruling in respect of :

Determination of applicable HSN code for the material ‘Heat Activated Ultra-Violet (HAUV) Polyester Film with Adhesive Coating and UV Printing’.

Applicant wants to ascertain the correct classification of said goods between two classifications submitted by them i.e. Chapter Heading 3919 and Chapter Heading 4911 of the GST Tariff.

As per the submissions made by the applicant we find that the subject product is nothing but a self-adhesive film which is able to stick permanently to paper and classifiable under Chapter 3919. Our finding is also strengthened by the fact that applicant is importing the said goods under Chapter 3919.

Decision of Advance Ruling Authority :

Decision :

It concluded that the goods which fall under Chapter 3919, as in the subject case will not fall under Chapter 49. The fact of the matter is that the said goods during import are classified under Chapter 3919 and the same has been accepted by the applicant. It will therefore not be open for them to apply for a change of classification, for the same product, to this authority.

Therefore, the material 'Heat Activated Ultra-Violet (HAUV) Polyester Film with Adhesive Coating and UV Printing' is classifiable under Chapter 3919 of the GST Tariff.