

GIB/MH/Micro Mining/22.08.2019/AAR-403

Advance Ruling Category : Classification

State : Maharashtra

Order No.: GIB/MH/Micro Mining/22.08.2019/AAR-403

Name of Entry :

M/s. Micro Interlinings Pvt. Ltd.

Date : 22-08-2019

Breif Issue :

Facts & Issue Of The Case :

The applicant M/s. Micro Interlinings Pvt. Ltd. is a manufacturer of “fusible interlining woven fabric made from different varieties of fabric like 100% cotton, polyester cotton & polyester”, which are popularly known as “Fusible Interlining Fabrics”.

The manufactured interlining fabrics are partially coated/covered with plastic on one side and bearing designs resulting from the treatment of coating which is visible on its one side with naked eye.

The applicant, seeking an advance ruling in respect of :

Whether the Fusible Interlining fabric is classified under HSN 5903 or should be classified as per the blend of yarn in chapter 52-55 ?

The applicant has voluntarily requested that they may be allowed to withdraw their subject application filed on 13.05.2019.

Decision of Advance Ruling Authority :

Decision :

It held that the request of the applicant to withdraw the application voluntarily and unconditionally is hereby allowed, without going into the merits or detailed facts of the case.

Thus, the application in GST ARA Form no. 01 of M/s Micro Interlinings Pvt. Ltd., vide reference ARA no. 13 dated 13.05.2019, is disposed of, as being withdrawn voluntarily and unconditionally.