

**GSTIndia.biz/MAHA/PLASTIC/2018/21.08.2018/AAR-15**

**Appellate Advance Ruling Category :** Classification

**State :** Maharashtra

**Order No.:** GSTIndia.biz/MAHA/PLASTIC/2018/21.08.2018/AAR-15

**Name of Entry :**

M/s. National Plastics Industries Ltd., Mumbai

**Date :** 21-08-2018

**Product/ Service Involve :**

Floor Mat made of PVC

**Breif Issue :**

The Appellant has filed an Appeal against the order which classified the product under heading 3918.

Ref. AAR Order No. GST- MAH/AAAR/SS-RJ/06/2018-19

**Decision of Advance Ruling Authority :**

The order of Authority for Advance Ruling holding that PVC floor Mat would fall in the Customs Tariff Heading 3918 attracting GST@18%(9% each of CGST and SGST), is upheld. However, this order is restricted to the types of PVC floor coverings/Mats being manufactured by the Appellant as per the manufacturing process submitted and whose sample was produced before the Authority.