

**GIB/TN/SHARMILA SCREEN/27.09.18/AA-170**

**Advance Ruling Category :** Classification

**State :** Tamil Nadu

**Order No.:** GIB/TN/SHARMILA SCREEN/27.09.18/AA-170

**Name of Entry :**  
Sharmila Screen Printers

**Date :** 27-09-2018

**Product/ Service Involve :**  
Product sacks and bags of Nonwoven Fabrics

**Breif Issue :**

The category of product sacks and bags of Nonwoven Fabrics falls under the classification of 6305 and applicability of rate of tax 5%/12%.

**Decision of Advance Ruling Authority :**

Rice bags manufactured by applicant fall under HSN 63053300 and the applicable rate for the bag of value not exceeding Rs 1000 per piece will be taxable @ 18%