

**GIB/WB/SADGURU SEVA/11.11.2019/AAR-193**

**Advance Ruling Category :** Classification

**State :** West Bengal

**Order No.:** GIB/WB/SADGURU SEVA/11.11.2019/AAR-193

**Name of Entry :**  
SADAGURU SEVA PARIDHAN PVT LTD

**Date :** 11-11-2019

**Breif Issue :**

**Issue Involved:**

- The Applicant, stated to be a manufacturer of fusible interlining cloth seeks a ruling on whether it is classifiable in Chapters 50 to 55 of the First Schedule of the Customs Tariff Act, 1975 (hereinafter the Tariff Act) or under Heading 5903 of the Tariff Act?

**Fact of the Case:**

- The Applicant submits that fusible interlining cloth is partially coated with plastic, which is used for shirt collars, cuffs, pant belts etc. This partial coating of plastic leads to dotted patterns/designs on the fabric. A specimen of the fabric is tested by the National Test House, Govt of India. The test certificates confirm that one side of the sample is coated with polyethylene, and the other non-coated side resembles cotton. The coating is not continuous. It makes a dotted pattern, but light does not pass through almost 95% of the sample. The Applicant has submitted a sample of the cloth for an appreciation of the physical appearance of the product.

**Decision of Advance Ruling Authority :**

**Ruling:**

- With the view expressed by CBEC in Circular No. 433/66/98-CX-6 dated 27/11/1998 that fusible interlining cloth is classifiable under Heading 5903. Thus Applicant's product, namely fusible interlining cloth, is classifiable under Heading 5903 in Chapter 59 of the First Schedule of the Customs Tariff Act, 1975.