

WEST BENGAL AUTHORITY FOR ADVANCE RULING  
GOODS AND SERVICES TAX  
14 Beliaghata Road, Kolkata – 700015

Name of the applicant	Dinman Polypacks Pvt. Ltd.
Address	Suit # 406, 25A, Camac Street, Kolkata-700016
GSTIN	19AABCD8937D1ZJ
Case Number / ARN	35 of 2018
Date of application	November, 02, 2018
ARN	AD191118000012S
Order No. & date	34/WBAAR/2018-19 dated 28/01/2019
Applicant's representative heard	Sri Manjeet Bahety, Director

- The Applicant, stated to be a manufacturer of Polypropylene Leno Bags, seeks a ruling on classification of and rate of tax applicable on the above goods under the CGST/WBGST Acts, 2017 (hereinafter referred to, collectively, as “the GST Act”). Advance Ruling is admissible under Section 97(2)(a) and (e) of the GST Act. The Applicant submits that the question raised in the Application has neither been decided by nor is pending before any authority under any provisions of the GST Act. The officer concerned raises no objection to the admission of the Application. The Application is, therefore, admitted.
- The Application states that the Applicant manufactures Polypropylene Leno Bags which are mainly used for packing of dry vegetables and fruits in bulk and their sale price is far less than Rupees One Thousand per piece. The Applicant is of the opinion that PP Leno Bags made from woven polypropylene fabric using strips or the like of width not exceeding 5 mm and without any impregnation, coating, covering or lamination with plastics, are to be classified under Tariff sub-Heading No. 6305 33 00 of the GST Tariff, which is aligned to the First Schedule of the Customs Tariff Act, 1975 (hereinafter referred to as the “the Tariff Act”). The Applicant submits that the West Bengal Authority for Advance Ruling has already delivered its Advance Ruling vide Orders No. 09/WBAAR/2018-19 dated 06/07/2018 and 16/WBAAR/2018-19 dated 18/09/2018 classifying identical bags under Tariff sub-Heading No. 6305 33 00, taxable @5% and prays for similar advance ruling in this case.
- Tariff item 6305 33 00 under the GST Tariff covers sacks and bags, of a kind used for packing of goods, made of man-made textile materials which are not flexible intermediate bulk containers but are of polyethylene or polypropylene strip or the like.
- However, TRU clarification under Circular No. 80/54/2018-GST issued under F. No. 354/432/2018-TRU dated 31/12/2018 in Para 7, sub-Para 7.4 clarifies that Polypropylene woven and non-woven bags and PP woven and non-woven bags laminated with BOPP would be classified as plastic bags under HS Code 3923 and would attract 18% GST.

5. HSN 3923 covers articles of the conveyance or packing of goods, of plastics; etc. Sub-Heading 39232990 is applicable for sacks and bags of plastics which are neither polymers of ethylene nor of poly-vinyl chloride and are subject to 18% GST.

In view of the foregoing, we rule as under:

### **RULING**

'Poly Propylene Leno Bags' are to be classified as plastic bags under HSN 3923 and would attract 18% GST.

This Ruling is valid subject to the provisions under Section 103 until and unless declared void under Section 104(1) of the GST Act.

Sd-  
(SYDNEY D'SILVA)  
Member

West Bengal Authority for Advance Ruling

Sd-  
(PARTHASARATHI DEY)  
Member

West Bengal Authority for Advance Ruling