

THE MAHARASHTRA APPELLATE AUTHORITY FOR ADVANCE RULING FOR GOODS AND SERVICES TAX

(constituted under Section 99 of the Maharashtra Goods and Services Tax Act, 2017)

ORDER NO. MAH/AAAR/SS-RJ/06/2018-19

Date- 21.08.2018

BEFORE THE BENCH OF

(1) Smt. Sungita Sharma, MEMBER

(2) Shri RajivJalota, MEMBER

GSTIN Number	27AAACN3948F3ZE
Legal Name of Appellant	National Plastic Industries Limited
Registered Address	Office No. 213, 214 and 215, second Floor, Hub Town Solaris, N.S. Phadke Road, Andheri East, Mumbai- 400069
Details of appeal	Appeal No. MAH/AAAR/ 08/2018-19 dated 24.05.2018 against Advance Ruling No. GST-ARA- 17/2017/B-23 dt. 02.04.2018
Concerned officer/Jurisdictional Officer	Asstt. Commissioner, Range IV-, Division-VI, CGST, Mumbai East.

PROCEEDINGS

(under Section 101 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

At the outset, we would like to make it clear that the provisions of both the CGST Act and the MGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provisions under the MGST Act.

The present appeal has been filed under Section 100 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 [hereinafter referred to as

“the CGST Act and MGST Act”] by M/s. National Plastics Industries Limited (herein after referred to as the “Appellant”) against the Advance Ruling No. GST-ARA-17/2017/B-23 dt. 02.04.2018.

Brief Fact of the Case

A) M/s National Plastics is a company engaged in the manufacture of floor mats / (floor coverings) made of (PVC textiles) PVC, known as PVC Carpet Mats or Floor coverings or Textile floor covering made up of PVC.

B) Manufacturing of the same is undertaken in two stages. Stage 1 being PVC Monofilament production and carpet piling process and stage 2 being Web-lamination and backing process. The prime raw material being used for the aforesaid product is PVC (Poly Vinyl Chloride). The stages of manufacture are as follows:

a) Under Stage 1, PVC monofilament yarn with decitex ranging from 1200 to 2800 and filament diameter range 0.38 to 0.75 mm is extruded through a perforated die plate using T-die extrusion. Extrusion is done through 3 to 4 parallel rows along the entire width of T-die and the vertically extruded yarn immediately falls on a water bed to form a non-woven carpet pile. Also, referred to as PVC web, non-woven carpet pile is taken up in a horizontal direction on a roller and wound up in rolls. Pile height of the carpet can be varied by changing the process parameters, usually in the range of 8 mm to 16 mm.

b) Under Stage 2, the web formed in Stage 1 is impregnated with a lamination of clear coat of liquid PVC and is further made to fall over the liquid PVC layer on a conveyor belt. Then it passes through the heated conveyor oven to solidify the liquid PVC backing to the web.

c) The resultant product is a product of running length. It is then cut into size as given specified by the customer. A sample of the product to be classified is attached as annexure 10 for ready reference.

C) On 03.01.2018, The appellant filed the Advance ruling application under section 97 of the CGST Act, 2017 before the advance ruling authority (hereafter referred as the 'Authority') seeking the ruling on the correct classification and the rate of GST applicable for the above-mentioned product. The appellant had proposed the classification of the product under chapter 5705 and being covered under entry no 146 of schedule II of the notification no 1/2017-ST (rate) and 1/2017-ST (rate) and attracting tax at the rate of 12% in total.

D) Thereafter, the Authority passed the advance ruling order No. GST-ARA-17/2017/B-23 dated 02.04.2018 which was received by the appellant on 26.04.2018 wherein AAR classified

the product under chapter heading 3918 and rejected the classification of the appellant under chapter 5705.

E) Being aggrieved by the said order, the appellant has filed the present appeal.

Grounds of Appeal

1) The section 9(1) of the Central Goods & Services Tax Act, 2017 (hereinafter referred to as "the CGST Act") and the section 9(1) of the Maharashtra Goods and Service Tax Act 2017 (hereinafter referred to as "the SGST Act") are the charging sections which levy CGST and SGST respectively on all intra-State supplies of goods or services or both, at such rates as may be notified by the Government on the recommendations of the Council.

In exercise of powers conferred under Section 9(1) of the CGST as well as SGST Act, Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017 (hereinafter referred to as "Notification No.1/2017-CGST") and Notification no. 1/2017-State Tax (Rate) respectively which specifies the rate of CGST and SGST respectively to be levied on different products along with their corresponding Chapter/Heading/Sub-Heading/Tariff item. Thus, the rate of GST will depend on the schedule of the notification under which the goods are being classified.

Further, Notification No. 1/2017 - CGST specifically provide that - "Explanation - For the purposes of this Schedule, -

(iii) "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975.

(iv) The rules for the interpretation of the First Schedule to the Custom Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification."

Thus, for the purpose of GST, Classification of goods under any tariff item/ subheading / heading/ chapter shall be done using the general rules of interpretation of the first Schedule of the Customs Tariff Act, 1975 including the Section and Chapter Notes and the General Explanatory Notes to the HSN of the First Schedule of the CTA, 1975.



It is submitted that the above explanation is also part of the notification 01/2017- State Tax (Rate) and thus the above ratio will apply to notifications issued under State GST law also.

2) The impugned goods do not merit classification under Chapter 3918 as "Floor covering of plastics whether or not self-adhesive in rolls or in form of tiles.". Therefore the impugned advance ruling passed by the authority needs to be set aside.

a) The authority has classified the impugned goods under chapter heading 3918 on the grounds that the impugned product is made up of PVC which is plastic and thus covered under chapter heading 3918.

b) The Entry no. 104A of Schedule III of the Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017 amended by notification No. 41/2017-Central Tax (Rate) dated 14.11.2017 issued under CGST Act, covers the chapter heading 3918, the same being reproduced below:

"104A	3918	Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics"
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<i>Tariff Item</i>	<i>Description of goods</i>	<i>Unit</i>
(1)	(2)	(3)

3918 Floor coverings of plastics, whether or not self-adhesive, in rolls or in form of tiles; wall or ceiling coverings of plastics", as defined in note 9 to this chapter

3918 10 Of polymers of Vinyl Chloride: Kg

3918 10 10 Wall or ceiling coverings combined with knitted or woven fabrics nonwovens or felts Kg

3918 10 90 Others Kg

3918 90 Of Other Plastics

3918 90 10 Floor coverings of linotype Kg

3918 90 20 Wall or ceiling coverings combined Kg



with knitted or woven fabrics,
nonwovens or felts

3918 90 90

Others

Kg

Note-1 to chapter 39 defines the word "plastics" as follows: -

1. Throughout this Schedule, the expression "plastics" means those materials of headings 3901 to 3914 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout this Schedule any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

Further, as per clause no.(p) of the Note 2 to chapter 39, the goods of section XI (textiles or textile articles) i.e. Chapter 50 to 63 will not be covered under this chapter. The relevant extract of the same is reproduced as follow: -

This Chapter does not cover:

(a)

(b)

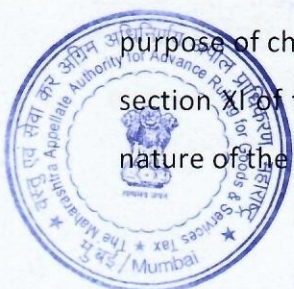
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.....

(p) goods of Section XI (textiles and textile articles);

(q)

Thus, on combined reading of note 1 and 2 of the chapter 39, the term plastic for the purpose of chapter 39 will not cover any material which is classified as textile material under section XI of the Tariff. Therefore, the classification can be finalized only after deciding the nature of the material of which the impugned product is made up of.



c) The term 'textile' or 'textile material' is not defined in the GST Act. Therefore, reference can be taken from various Textile Dictionaries and Encyclopaedia to ascertain the meaning of this term.

(i) "Encyclopaedia of Textiles, Fibres and Nonwoven Fabrics" edited by Martin Grayson and published by Wiley-Inter science Publication has defined the term 'textile material'. This encyclopaedia is another in the series of carefully selected reprints from the world-renowned Kirk Othmer Encyclopaedia of Chemical Technology, designed to provide specific audiences with articles grouped by a central theme. As a handy desk reference, it incorporates all the original articles related to textiles, fibres, and non-woven fabrics, as well as specialty fibres such as elastomeric applications, synthetic leather, artificial turf, and more.

The term 'textile material' as defined in this publication is as follows:

"Textile materials are among the most ubiquitous in society. They provide shelter and protection from the environment in the form of apparel, they provide comfort and decoration in the form of household textiles such as sheets, upholstery, carpeting, drapery and wall covering, and they have variety of industrial functions as tire reinforcement, tenting, filter media, conveyor belts, insulation, etc. Textile materials are produced from fibres (finite lengths) and filaments (continuous lengths) by a variety of processes to form woven, knitted and nonwoven (felt-like) fabrics. In the case of woven and knitted fabrics, the fibres and filaments are formed into intermediate continuous length structures known as yarns, which are then either interlaced by weaving or interloped by knitting into planar flexible sheet like structures known as fabrics. Nonwoven fabrics are formed directly from fibres and filaments by chemically or physically bonding or interlocking fibres that have been arranged in a planar configuration (see Nonwoven textile fabrics, Tire cords).

Textile fibres may be classified into two main categories and into a number of sub-categories, as indicated in Table-1. The generic names of man-made fibres are defined and controlled by the Federal Trade commission (1). With the exception of glass and asbestos fibres and the speciality metallic and ceramic fibres, textile fibres are formed from organic polymers. Cellulose (gv) and proteins (gv) are the only important natural polymers in naturally occurring fibres (see Biopolymers).

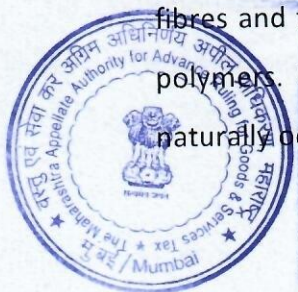


Table 1. Classification of Textiles Fibres

Naturally occurring fibres

vegetable (based on cellulose), cotton, linen, hemp, jute, ramie animal (based on proteins), wood, mohair, vicuna, other animal hairs, silk mineral, asbestos

Man-made fibres

based on natural organic polymers rayon, regenerated cellulose

acetate, partially acetylated cellulose derivative

azlon, regenerated protein

based on synthetic organic polymers

acrylic, based on polyacrylonitrile (also modacrylic)

aramid, based on aromatic polyamides

nylon, based on aliphatic polyamides

olefin, based on polyolefins (polypropylene)

polyester, based on polyester of an aromatic dicarboxylic and a dihydric alcohol spandex

based on segmented polyurethane

vinyon based on polyvinyl chloride

based on inorganic substances

glass

metallic

ceramic"

(ii) Further, "Textile Terms and Definitions, Tenth Edition" published by the Textile Institute has also defined the term 'textile'. The Textile Institute is an international organisation governed by a Council representing members throughout the world. It is legally constituted by a Royal Charter, granted in Britain in 1925. The main central functions are the provision



of an operational framework and the maintenance of quality, particularly in regard to professional qualifications and the spread of information to members and others.

The term 'textile' as per this publication is defined as follows:

"A textile was originally a woven fabric, but the terms textile and the plural textiles are now also applied to fibres, filaments and yarns, natural and manufactured and most products for which these are a principal raw material.

Note: This definition embraces, for example, fibre based products in the following categories, threads, cords, ropes and braids; woven, knitted and nonwoven fabrics, lace, nets and embroidery, hosiery, knitwear and made up apparel; household textiles, soft furnishings and upholstery; carpets and other floorcoverings; technical, industrial and engineering textiles including geotextiles and medical textiles.

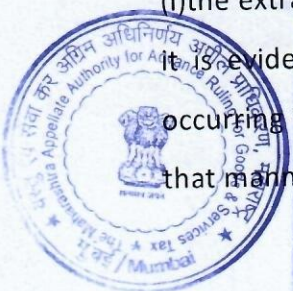
Therefore, from the above definitions, it can be inferred that textile is any material which satisfies the following two characteristics:

- It is produced from fibres or filaments and;
- It is made into a woven or nonwoven article for use as apparel, carpets, floor coverings, wall covering, etc.

At the outset, it is submitted that the PVC floor mat does not involve any weaving of the PVC filaments extruded from the granules. Instead, the PVC filament is bonded by adding liquid PVC which serves as an adhesive in this case. The same has been discussed in the facts of the case above. Therefore, the product under dispute is a nonwoven product.

d) Now it is important to understand the meaning of the term 'fibre' to conclude that the mat produced is of textile material or not. Again, the term 'fibre' is not defined under the GST Act and thus reference is made to the Textile Dictionaries and Encyclopaedia to understand its meaning.

(i) the extract of "Encyclopaedia" of Textile Fibres and nonwoven fabrics" reproduced above, it is evident that textile fibres may be classified into two main categories i.e. naturally occurring fibres and manmade fibres as indicated in Table-1 of the extract. It can be seen that manmade fibres includes fibres which are based on polyvinyl chloride i.e. PVC.



ii) Further, the "Textile Terms and Definitions Tenth Edition" published by the textile institute has an entire flow chart of classification of textile fibres given. From the flow chart, it is evident that textile fibres can be classified mainly into natural or manmade fibres. Further, manmade fibres include fibres made from synthetic polymer which further includes polyvinyl derivatives. Further, polyvinyl derivatives include chloro-fibre which are manufactured from PVC. Therefore, textile fibres includes fibres of PVC.

iii) Further, the HSN explanatory note to Chapter Heading 5603 are reproduced below:

"A nonwoven is a sheet or web of predominately textile fibres oriented directionally or randomly and bonded. These fibres may be of natural or manmade origin. They may be staple fibres (natural or manmade) or man-made filaments or be formed in situ.

Thus, textile fibres can be of natural or man-made origin. As per HSN explanatory notes to chapter 54, man-made fibres are defined as follows:

The General Explanatory Note to Section XI should be taken into account in reading the Explanatory Note to this Chapter.

Under note 1 to chapter 54, the term": man-made fibres", when used in chapters 54 and 55 or elsewhere in the Nomenclature, means filaments or staple fibres composed of organic polymers produced by manufacturing processes, either by:

- (1) Polymerisation of organic monomers or chemical modification of the resulting polymers(see the General Explanatory Note to the Chapter 39) (synthetic fibres); or by
- (2) Dissolution or chemical treatment of natural organic polymers, or chemical modification of natural organic polymers (artificial fibres).

(1) SYNTHETIC FIBRES

The basic material for the manufacture of these fibres are generally derived from coal or oil distillation products or from natural gas. The substances produced by polymerisation are either melted or dissolved in a suitable solvent and then extruded through spinnerets(jets) into air or into a suitable coagulating bath where



they solidify in cooling or evaporation of the solvent, or they may be precipitated from their solution in the form of filaments.

The main synthetic fibres are:

- (1) Acrylic: ..
- (2) Modacrylic: ..
- (3) Polypropylene: ..
- (4) Nylon or other polyamides:
- (5) Polyesters: .
- (6) Polyethylene: ..
- (7) Polyurethane: .

Other synthetic fibres include: chlorofibre, fluorofibre, polycarbamide, triviny and vinylal.

In the present case, PVC is produced by polymerization of vinyl chloride monomer (VCM) which is an organic monomer and thus will be known as 'synthetic fibres'. Also, PVC is manufactured by combining ethylene and chloride of which ethylene is obtained from crude oil, petroleum or natural gas. Further, it has been mentioned in facts of the case that the PVC is melted and then fibres are extruded using T-die extrusion methods which are made to fall on the water bed to solidify. Therefore, fibres of PVC are correctly classifiable under man-made fibres. Also, the HSN explanatory notes list down certain name of main synthetic fibres which includes chlorofibre. As mentioned in para 6(b) above, chlorofibres are fibres made up of PVC. Therefore, from the above it is evident that the impugned product is made up of man-made fibres.

iv) Further, it is also important to mention that the authority in the order have also agreed that the impugned goods are of man-made textiles. The relevant extract of the same is reproduced as follows:-

Having seen thus, there arises no occasion for us to discuss the Heading 5705 which is claimed as being applicable. The case laws being buttressed in respect of the applicability of the Heading 5705 also need no discussion as to their applicability or otherwise.

However, we would like to observe herein that we are not at all disagreeable to the point that there are man-made textiles but the same are not required to be referred to here in



view of the impugned product being clearly classifiable under Chapter 39 as per discussions held herein above.

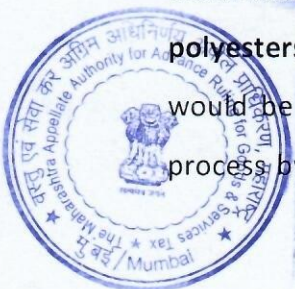
Thus, once it has been accepted that the impugned goods are made up of manmade textile, it will get covered under section XI of the tariff and thus will be excluded from the scope of chapter 39. Therefore, in view of the above, it is evident that the material is a textile material and thus excluded from the scope of 3918 and thus the classification suggested by the authority is not correct.

v) The appellant further relies on the judgment in the case of **Atlantic Spinning and Weaving Mills Ltd 1999 (111) ELT 121 (T)** wherein the tribunal has discussed the meaning of synthetic textile material. The relevant extract is as follows:

9. Sum and substance of the aforesaid explanation is that it provides definition of the following different terms:-

- (1) man-made fibres,
- (2) artificial fibre,
- (3) synthetic fibre, and
- (4) man-made textile material,
- (5) artificial textile material,
- (6) synthetic textile material.

Man-made fibre by this definition includes both artificial fibre and synthetic fibre. Man-made textile material will include therefore, both synthetic material and artificial textile material. **Synthetic fibre means staple fibres and filaments of organic polymers produced by manufacturing process by polymerisation of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives. Similarly, synthetic textile material will also be textile materials of organic polymers produced by manufacturing process by polymerisation of organic monomers, such as polyamides, polyesters, polyurethanes or polyvinyl derivatives.** In similar fashion artificial fibre would be staple fibres and filaments of organic polymers produced by manufacturing process by chemical transformation of natural organic polymers (for example, cellulose,



casein, proteins or algae), such as viscose, rayon, cellulose acetate, cupro or alginates. Likewise artificial textile material will mean textile material of organic polymers produced by manufacturing process by chemical transformation of natural organic chemicals (for example cellulose, casein, proteins or algae), such as viscose, rayon, cellulose acetate, cupro or alginates. Non-cellulosic synthetic waste is classifiable under Tariff Heading 55.03. Therefore, non-cellulosic synthetic waste can be considered as a synthetic textile material falling under the said Heading. The said Note 2(D) of Section XI makes a clear distinction between 'textile material' and 'fibres' when used in the context of terms 'man-made', 'artificial' and 'synthetic'.

It can be seen from the above that the tribunal has held that synthetic textile material will include textile materials of organic polymers produced by manufacturing process by polymerisation of organic monomers, such as polyvinyl derivatives. The appellant has submitted in detail above to substantiate that the PVC is a polymer of organic monomer and is a derivative of polyvinyl. Therefore, the above judgment also supports the view of the appellant that PVC fibres are textile materials and thus will not be covered under chapter heading 3918.

3) The product is rightly classifiable under chapter 5705:

a) In our view, Chapter Heading 5705 of the Customs Tariff, the heading of which reads as "other carpets and other textile floor coverings, whether or not made up" is the relevant entry in this case. The relevant entry no 146 of Schedule II under notification 1/2017 is reproduced below:

146.	5705	Other carpets and other textile floor coverings, whether or not made up; such as Mats and mattings including Bath Mats where cotton predominates by weight, of Hand loom, Cotton Rugs of handloom
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The relevant extract of customs tariff is as follows:



Tariff Item

Description of goods

Unit

(1)	(2)	(3)
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5705 Other carpets and other textile floor coverings

whether or not made up:

5705 00 Other carpets and other textile floor coverings m^2

whether or not made up:

.....Carpets

5705 00 11 Of Silk m^2

5705 00 19Other m^2

.....Durries:

5705 00 21 Durries cotton m^2

5705 00 22 Durries of man-made fibres m^2

5705 00 23Durries of wool m^2

5705 00 24 Cotton Durries of handloom(including m^2

Chindi Durries, Cotton Chenille

Durries, Rag Rug Durrie, Printed Durries, Druggets)

5705 00 29 Others

Of Jute: m^2

5705 00 31..... Of blended Jute m^2

5705 00 32..... Of coir jutem²

5705 00 39..... Other

..... Carpets, carpeting, rugs, mats and mattings:

5705 00 41..... knitted m^2

5705 00 42..... Mats and mattings including Bath Mats, m^2

where cotton predominates by weight,

of Handloom, Cotton Rugs of Handloom

5705 00 49 Others m^2

5705 00 90 Other m^2



Also, the relevant extract of HSN explanatory notes for chapter 5705 is reproduced below:

5705-other carpets and other textile floor coverings, whether or not made up.

This heading covers carpets and textile floor coverings, other than those covered by a more specific heading of this Chapter.

The heading includes:

(1) Bonded pile carpets, where the pile use surface is bonded either to a substrate or directly to an adhesive which forms the substrate. The bonding may be achieved by adhesion or heat or a combination of both or by ultrasonic welding. The pile can be bonded either to a single backing surface or between two backing surfaces, in the latter case for separation into two carpets.

(2)

(3)

(4)

In the present case, as discussed in facts of the case, the pile of PVC fibres is bonded to the liquid PVC layer on a conveyer belt which forms the substrate of the product. The PVC fibres are bonded to each other by way of adding liquid PVC coating which functions as an adhesive in this case. Thus, it can be seen that the present product clearly falls under the explanation given in the HSN explanatory notes and therefore will be covered under chapter heading 5705.

Further, the Chapter note to chapter heading 57 reads as follows:

"For the purposes of this Chapter, the term 'carpets and other textile floor coverings' means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes."

It can be seen from the chapter note that Chapter 57 covers those carpets and floor coverings in which textile material serves as the exposed surface of the article.



Thus, from the above, it is evident that PVC fibres are covered under the term 'textile fibres' and thus any product manufactured from such fibres will be textile material and classifiable under chapter 5705.

b) Further, the applicant hereby submits, as annexure 7, bill of entry number KMTCTAO3067382 dated 26/10/2017 for import of artificial turf by sister concern M/s Rayzon Global LLP. The corresponding packing list and purchase invoice is attached as annexure 8. The bill of entry clearly mentions the item as artificial turf (made of plastic raw material). The product has been classified under chapter heading 57033090 which covers CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP.

As per HSN explanatory notes of chapter heading 5703, this heading covers the following:

This heading covers tufted carpets and other tufted textile floor coverings produced on tufted machines which, by means of a system of needles and hooks insert textile yarn into a pre-existing backing (usually a woven fabric or a nonwoven) thus producing loops, or, if the needles and hooks are combined with a cutting device, tufts. The yarn forming the pile are then normally fixed by a coating of rubber or plastic. Usually before the coating is allowed to dry it is either covered by a secondary backing of loosely woven textile material, e.g., jute, or by foamed rubber.

Chapter 5703 covers textile floor coverings but made with tufting technology. It is submitted that artificial turf imported by the sister concern is also made up of PVC fibres but is sewed on the backing fabric with the help of specialized multi-needle, the product is classifiable under chapter heading 5703. This shows that the products made by PVC fibres are being classified under chapter 5703 by the customs authority. However, in the case of product under dispute in the present case, there is no tufting carried out. In the present case, the PVC fibres are extruded and the pile is then bonded on to the backing material with the help of adhesives. Thus, the product is classifiable under chapter heading 5705.

c) The appellant further relies upon the judgment in the case of FLOOR & FURNISHING INDIA (P) LTD. 2002 (143) E.L.T. 311 (Tri. - Del.). The issue before the tribunal was whether the goods imported by them are "artificial turf" classifiable under sub-heading



9506.99 of the first schedule to the Customs Tariff Act as claimed by the assessee or under sub-heading 5703.30 of the tariff as floor covering. The product was classified as floor covering under heading 5703 by the tribunal. The relevant extract is as follows:

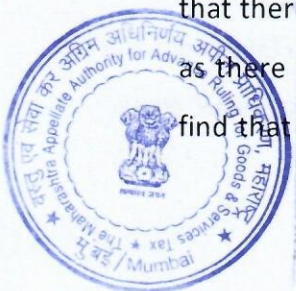
5. As per Explanatory Notes of HSN, Chapter 95 also includes equipment for indoor or outdoor games, appliances and apparatus for sports, gymnastic or athletic. The appellant except claiming the impugned product to be "Astra turf" for sports has not adduced any material on record to show that the impugned goods are meant for any sports. We observe that the Adjudicating Authority has given the following findings in the Adjudication Order:

"I have seen the sample. A perusal of samples, however, indicate that goods are nothing but tufted carpet/floor coverings covered under Custom Tariff Heading 57.03 as described in HSN explanatory notes i.e. these have textile yarn/strip inserted into a pre-existing backing, thus producing loops. The yarn/strips forming the pile are fixed with some coating of rubber/plastic or other adhesive and are covered by a secondary baking of loosely woven textile material of manmade fibres. The goods have the characteristic stiffness, thickness and strength rendering them suitable for use as floor coverings. The importer has not pointed out any distinctive characteristics, which take the goods out of the category of floor coverings and render them to be described as artificial turf. No specifications of the goods have been mentioned nor any catalogue has been submitted, even though the importer was categorically asked to do so before the hearing as also during the hearing. The importer had in fact himself sought time for submitting their reply on the ground that they were asking their supplier to furnish details of composition and manufacturing process of the goods. Even the Proforma invoice dated 8-9-2000 as mentioned on the commercial invoice has not been submitted. Copy of the Bill of Lading submitted indicated overwriting/ correction in the description of the goods. Hence, importer was asked to submit original Bill of Lading but the same has not been submitted. No explanation as to what is the difference between the two types of goods priced at US \$ 2.37 and 2.85 per sq. yard respectively has been submitted. No correspondence with the supplier indicating as to what they were looking for and what they have ordered has been submitted. No explanation regarding the end use of the goods has been submitted. The goods are stated to be for Tennis, hockey and other



games. No purchase order, trade enquiry from intended customers has been submitted. It is difficult to comprehend that goods if intended to be used for a specific technical use such as surface for a particular sport would be ordered for random quantities, at random prices without reference to any specifications."

6. We find that no material has been brought on record to controvert the above findings. Neither the Appellants have furnished the catalogue of the foreign supplier to indicate that the impugned goods is to be used for any sport nor any technical evidence to show that the impugned goods is not carpet/floorings. No doubt the onus is on the Revenue to determine the classification of any product, but the appellants can also not claim a particular classification in vacuum. They must have some basis for declaring a particular heading in which the imported product falls. No such basis, in our view, has been disclosed by the Appellants except mentioning that the Astra turf imported by Sidhartha International was classified under 9506. 99. The learned SDR has rightly pointed out that the question of classification did not arise in the said matter and the Commissioner (Appeals) only decided the issue as to whether the import was allowed under OGL or it was restricted one requiring import licence. Further as observed by the Adjudicating Authority goods to Sidhartha International were supplied by a different supplier abroad and neither the catalogue nor sample of those goods were produced, in absence of which it cannot be said that the goods imported by them were same which are impugned in the present matter. We also observe that Commissioner (Appeals) has, in the impugned order, given his findings that as per the composition sheet produced by the Appellants, the fibre used is 100% UV Olefin; primary and secondary backing is of woven polypropylene. Commissioner (Appeals) has referred to "The World Book Multimedia Encyclopaedia", according to which Olefin floor coverings are widely used because they are strong and they resist moisture. The Appellants have not produced any material in support of their claim that the imported goods did not have a thread of textile exposed to the surface. Accordingly, we do not find any reason to interfere with the impugned order as far as classification of the product is concerned. We also agree with the Revenue that there was a mis-declaration in claiming classification under Heading 95. 06 inasmuch as there was no material with the Appellant to declare the same heading. However, we find that the redemption fine and penalty imposed are on the higher side in absence of



any material to show the margin of profit etc. We, therefore, reduce the redemption fine to Rupees One lakh and Penalty to Rupees Fifty thousand only.

In the above judgment, the product was manufactured out of fibre of 100% UV olefin. Olefin is also a synthetic man-made fibre as will be evident from the encyclopaedia reproduced above. Thus, as per the above judgment artificial turf made of olefin is a floor covering made up of textile material and thus covered under heading 5703. Since the product was a tufted product, the same was classified under chapter 5703. Therefore, applying the ratio of the above judgment, the impugned product is also classifiable under chapter 5705.

d) The appellant had contended in the advance ruling application that the product is classifiable under chapter 5705 as the exposed surface is textile material. However, the authority has relied upon note I(h) to the Section XI to state that the impugned product is impregnated, coated, covered or laminated with plastic or articles thereof, of Chapter 39 and thus will not fall under chapter 5705. The same is reproduced below:

(h) woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastic or articles thereof, of Chapter 39;

It is submitted that the authority has mis-understood the manufacturing process of the appellant. The extruded PVC fibres require on the conveyor belt are treated with liquid PVC which acts as bonding material to bond the fibres amongst themselves as well as the substrate. The function of liquid PVC is only as an adhesive. Such use of adhesive will not make the product to be treated as impregnated, coated, covered or laminated with plastic. The appellant relies on the judgment in the case of F.G.P. LTD. 2002 (139) E.L.T. 581 (Tri. - Del.) wherein, in a similar manufacturing process to that in the present case, it has been held that applying bonding material to the non-woven will not render it a product which is impregnated, coated, covered or laminated. The relevant extract is as follows:

9. The process of manufacture, as given in the impugned order is as under :

The raw materials (collectively known as batch materials) are mixed in certain required proportion to achieve the Glass composition needed to manufacture Glass wool/ Mats.



These batch materials are fed in refractory furnace, Which is operated at a temperature of around 1400° C. The molten glass then flows through fore hearth into a fiberize and gets fiberized through the holes of a component known as spinner rotating at a high speed. These fibres while falling on the conveyor below are sprayed with bonding chemicals (mixture of aqueous solution of phenol formaldehyde Resin and other chemicals) and carried through a curing oven where they are formed into a bonded/non-woven mat. At the end of the conveyor, this mat is wound into rolls or cut into slabs and packed in polythene lined hessian bags for transfer to Bonded Store Room. This product is known as Resin Bonded Glass Wool Mats”

10. The Revenue has not disputed the process of manufacture and has contended that admittedly the glass wool has been bonded and as such has been treated with plastic/resin material meaning thereby it contains the plastic material. The Revenue has also emphasised that the aim and objective of the wordings of serial No. 10 of the Notification No. 52/86 is very clear that once glass fabrics is treated either by impregnation or by coating or by covering or by lamination; it would not be eligible for exemption. The appellants, on the other hand, have contended that the Department has not appreciated the distinction between the 'bonding' end the term 'impregnation'. According to Fair Child's Dictionary of Textiles, Bonding is a "process of adhering fibres or layers of fabrics together by a bonding agent" whereas "impregnated fabrics" is "a fabric in which the interstices between the yarn are completely filled with an impregnating compound throughout the thickness of the material, as distinguished from sized or coated materials where the material is applied to the surface and these interstices are not completely filled". The Id. Sr. Counsel has referred to a technical book "Fibre Glass" by J. Gilbert Mohr and William P. Rowe, published by Van Nostrand Reinhold Company, according to which "Raw Glass Fibre in any form, blown bulk or continuous, is harsh and easily fragmentized. This is because self abrasion induced by any kind of molten or rubbering action causes surface defects. These in turn reduce flexural, tensile, and other mechanical strength parameters. Consequently, a family of various types of "binders" for mineral and glass wool product has been developed. Applied from 5 to 25 wt% depending upon application, binders are based mostly phenol - formaldehyde resins for bonding."



11. We find that the Collector (Appeals) considered all the material on record including the opinions rendered by (i) The Bombay Textile Research Association, (ii) The Silk & Art Silk Mills' Research Association, and (iii) Wool Research Association according to whom the impugned product is not impregnated, coated, covered or laminated with plastic or varnish but bonded with adhesive by spraying technique. The Collector (Appeals) after referring to the process of 'bonding' and 'impregnation' in Paras 7 and 8 of the impugned order gave his findings that "the distinction between the bonded fabrics and impregnated fabrics is that in case of impregnated fabrics the interstices are completely filled whereas this is not the case with bonded fabrics To find out the true character of fabric, it is necessary that the fabric has to be subjected to certain test as highlighted by the Bombay Textile Research Association in their report dated 20-12-1992 in which they stated that they have subjected the fabrics to examination under SEM (Scanning Electron Microscope) micrographs of longiindenal view (5218 and 5219) and cross sectional view (5230) of fibres. It gives cross sectional view of the fibres. In their report, they have stated that bonding material has not penetrated through the glass fibres, and it is only superficially spread on the surface of the fibre. The Revenue has not rebutted the findings reached by the Collector (Appeals) in the impugned order by producing any technical literature. The Chief Chemist has also not cited any technical authority in support of his answer that the definition of the term "impregnated fabric" as defined by the American Society for Testing of Materials regarding interstices between the yarns being completely filed up, is not application to a nonwoven felt. In U.P. TwigaFibre Glass Ltd. case, the Collector (Appeals) New Delhi had given his findings that after the fabric was formed, there was no activity undertaken like impregnation, coating, covering or lamination with plastic or varnish and benefit of Sr. No. 10 of Notification No. 52/84-C. E. was extended. This order was confirmed by the Tribunal vide Final Order No. E/962/97-D, dated 5-11-1997. Accordingly, we are of the view that the Revenue has not succeeded in proving that the impugned product is impregnated, coated, covered or laminated with plastics or varnishes and therefore, we find no reason to interfere with the impugned order. The appeal filed by the Revenue is thus, rejected.

It is evident from the above judgment that the process of bonding using an adhesive does not mean that the product has been impregnated, coated, covered or laminated.



Therefore, the contention of the authority to exclude the impugned product from chapter heading 5705 by way of note 1(h) is completely erroneous.

4) Without prejudice to the above if the product equally merits classification under 2 different chapter headings, as per the interpretative rules, the chapter occurring later will apply.

It is an accepted fact that the impugned product is made up of PVC. PVC is classifiable under chapter 3904. If the argument of the authority is accepted, PVC will be covered under the definition of plastic as provided by chapter notes of HSN explanatory notes and thus floor covering of PVC are classifiable under chapter 3918.

Further, as submitted above, the PVC fibres are a textile material as asserted by HSN explanatory notes as well as the authorities have themselves admitted this in their order. Further, the description for manufacture of product in the HSN explanatory notes of chapter 57 clearly matches with the description of manufacturing the impugned product. Therefore, the product also merits classification under chapter 5705.

As per general rules of interpretation, a product shall be classified under the heading which provides the most specific description. In case this is not possible and the goods equally merit classification under 2 different chapter headings, then the product will be classified under the heading which occurs last in the numerical order among those headings. The rules read as follows:

3. When by application of rule 2(b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be affected as follows:

(a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be



classified by reference to (a), shall be classified as if they consisted of the material or component which gives them their essential character, in so far as this criterion is applicable.

(c) When goods cannot be classified by reference to (a) or (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

Thus, applying the above rule, even if the argument of the authorities is upheld, the product will still be classified under chapter heading 5705 as it occurs last among the two. Therefore, the product merits classification under chapter heading 5705.

5) Thus, from the above it is evident that the exposed surface in the PVC floor mat is a textile material and therefore will be covered under Chapter Heading 5705. As per Notification No. 1/2017-CT (Rate) the Chapter Heading 5705 is covered under the Schedule-II where the goods are taxable @ 6% CGST and 6% SGST or 12% IGST.

Personal Hearing

6). A personal hearing was fixed in the matter which was attended by Sh. S.S. Gupta, Chartered Accountant, Karan Awatani, C.A on behalf of the Appellant and Sh. Clint D'silva, Assistant Commissioner and Smt. Anagha Jakhadi, Range-IV, Division-VI, CGST Mumbai East as jurisdictional officers.

7). The Appellant reiterated their written submission and vehemently argued that their product is different from PVC Flooring, mentioned under HSN 3918, and thus the order of AAR classifying the same under 3918 should be set aside. They pleaded that their arguments were not covered in the findings of the AAR so they have come before the Appellate authority with same grounds and arguments. They further submitted that they had no dispute about classification of PVC flooring under HSN 3918 but their product being different from PVC flooring should not be classified under HSN 3918. They argued that coir mat attracts GST @ 12%, similar sports material attracts GST @ 12% so their product should also attract GST @ 12% as the use is same. They explained in detail, through various definitions, that PVC fibres are textile materials which are excluded from Ch 39 by virtue of



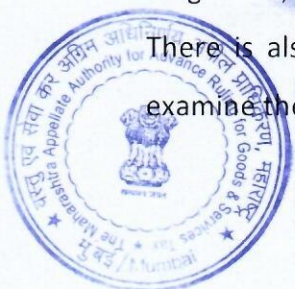
Note 2 to Chapter 39. They also produced some sample of PVC carpets being imported by their sister concern by classifying the same under HSN 5703 and produced copy of Bill of Entry in this respect. The Appellant claimed that their product is covered under CTH 57050090 as 'Others' under Customs Tariff. They reiterated the judgments cited by them in their written submission in support of their claim that semi colon used in entry no. 146 of schedule II of Notification No. 01/2017- CGST(Rate) separates their product from Mats and Mattings where cotton is predominant.

8). The departmental representative argued that the entry no. 146 of scheduled II for HSN 5705 covers only goods where cotton is predominant inspite of the semicolon because the use of word 'such as ' after semi colon is not restrictive but inclusive of the goods mentioned before and after the use of these words. Since, there is no cotton in the goods in question, same does not merit classification under entry no. 146.

DISCUSSION AND FINDINGS

9. We have heard both the parties and also seen the sample(s) of their product produced by the Appellant. The issue before us is to decide whether the goods in question are classifiable under Tariff Item 3918 as held by AAR, or 5705 as claimed by the Appellant.

10. In the facts of the case of their appeal, the appellants have introduced themselves as a company engaged in the manufacture of floor mats/ (floor coverings) made of (PVC textiles) PVC, known as PVC Carpet Mats or Floor coverings or textile floor coverings of PVC. They also advertise their product on their website as 'Mats' having sleek carpet like finish. On perusal of the sample produced before us by the Appellant, we observe that it is in the form of a plastic web on exposed surface and with a sheet-like backing of plastic. The manufacturing process, as submitted in writing by the appellant, reveals that the said product is manufactured in two stages. In Stage One, a web of PVC is formed in roll form. In Stage Two, this web is impregnated with a lamination of PVC. These facts are not disputed. There is also no dispute that the product is made of 100% plastic. We now proceed to examine the classification of the product.



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- (i) The Encyclopaedia Britannica defines floor coverings and carpets¹ as below:

Floor covering

material made from textiles, felts, resins, rubber, or other natural or man-made substances applied or fastened to, or laid upon, the level base surface of a room to provide comfort, durability, safety, and decoration. Such materials include both handmade and machine-made rugs and carpets and smooth-surfaced floor coverings. Although the words carpet and rug are frequently used interchangeably in referring to textile floor coverings, in modern usage carpets are fastened to the floor and usually cover an entire floor area, and rugs are not fastened and rarely cover the entire floor.

Rug and carpet

any decorative textile normally made of a thick material and now usually intended as a floor covering. Until the 19th century the word carpet was used for any cover, such as a table cover or wall hanging; since the introduction of machine-made products, however, it has been used almost exclusively for a floor covering. Both in Great Britain and in the United States the word rug is often used for a partial floor covering as distinguished from carpet, which frequently is tacked down to the floor and usually covers it wall-to-wall. In reference to handmade carpets, however, the names rug and carpet are used interchangeably.

- (ii) Wikipedia defines the terms as below²:

Flooring is the general term for a permanent covering of a floor, or for the work of installing such a floor covering. **Floor covering** is a term to generically describe any finish material applied over a floor structure to provide a walking surface. Both terms are used interchangeably but floor covering refers more to loose-laid materials.

Materials almost always classified as flooring include **carpet, laminate, tile and vinyl**.

Carpeting

¹<https://www.britannica.com/search?query=floor+covering>, accessed on 16th August 2018
²<https://en.wikipedia.org/wiki/Flooring>, as accessed on 16th August 2018



Carpet is a soft floor covering made of bound carpet fibers or stapled fibers. Carpeting refers to wall-to-wall coverage, whereas a rug is simply used to cover a space. This type of flooring is typically used indoors and can be used in both high and low traffic areas

*A **carpet** is a textile floor covering typically consisting of an upper layer of pile attached to a backing. The pile was traditionally made from wool, but, since the 20th century, synthetic fibers such as polypropylene, nylon or polyester are often used, as these fibers are less expensive than wool. The pile usually consists of twisted tufts which are typically heat-treated to maintain their structure. The term "carpet" is often used interchangeably with the term "rug", although the term "carpet" can be applied to a floor covering that covers an entire house, whereas a "rug" is generally no bigger than a single room, and traditionally does not even span from one wall to another, and is typically not even attached as part of the floor.*

(iii) As per the Collins Dictionary,³ Floor Covering is defined as

'any material used to cover the floor of a room, such as a carpet or tiles'

In view of the above definitions, it is clear that floor coverings is a wide term and includes carpets, mats, rugs used to cover a floor area. Therefore, it will have to be the material or form of the floor covering which will decide the correct classification.

13. With this in mind, let us examine the claim of Appellant for classification of the said goods under HSN 5705.

13.1 At the outset we must place on record that to avoid classification disputes under the GST regime, the Customs Tariff has been adopted for descriptive classification of goods under GST. Further, in case of any doubt, and for the exact classification of any goods, reference needs inevitably to be made to the Section and Chapter Notes provided therein, as has been done in this case by both the appellants and the Maharashtra AAR.

13.2 In this context it is seen that Chapter 57 of the HSN falls under Section XI of the Customs Tariff. Section Note 1(h) of Section XI, relied upon by the AAR, excludes *inter alia* non-wovens impregnated/coated with plastics. In their written submissions the appellant has claimed the said goods to be 'Non-woven' and impregnated/coated (as per their

³<https://www.collinsdictionary.com/dictionary/english/floor-covering>, accessed on 16th August 2018



manufacturing process). Thus in view of Note 1(h) of Section XI, the said goods are apparently excluded outright from this section. If the said goods are excluded from the section XI, their classification under any Chapter under the Section would also be ruled out.

13.3 The Appellant, however, have placed their counter claim - that their goods are in the nature of 'textiles', and are therefore excluded from Chapter 39 by virtue of Chapter Note 2(p) of the said Chapter. They have claimed that the exposed surface in their goods is textile materials and hence the same are covered under definition of 'carpets and other textile floor coverings' in terms of the Note 1 to Chapter 57, which states that,

*For the purposes of this chapter, the term "carpets and other textile floor coverings" means floor coverings in which **textile materials** serve as the exposed surface of the article.....*

(emphasis supplied)

They have also, additionally, clarified during the personal hearing that they are not claiming their goods to be carpets. Rather, their claim is that their product falls in the category of 'other textile floor coverings'.

13.4 We shall therefore need to turn our attention to understanding what constitutes textiles and textile materials. The definition of 'Textile' cited by the appellant is as follows:

"A textile was originally a woven fabric, but the terms textile and the plural textiles are now also applied to fibres, filaments and yarns, natural and manufactured and most products for which these are a principal raw material"

We also find that the definition of 'Textile' and 'Textile material' as available in The Fairchild Books Dictionary of Textiles is as under:

Textile-

*Derived from the Latin term *textilis*, which is based on the verb *texere*, to weave. 1. A broad classification of materials that can be utilised in constructing fabrics, including textile fibres and yarns. 2. Designates the constructed fabric including woven, knitted and non-woven structures as well as lace and crochet goods. 3. Descriptive of*



processes, organisations, personnel associated with the manufacture of products from fibres or yarns.

Textile Material--

An inclusive term for fibres, yarns, fabrics and products that retain relatively the same tensile strength, flexibility and properties of the original fibres.

From the above definitions, it is inferred that textile refers to fabric of any nature and textile material includes fibre, filaments and yarns which are primarily used to manufacture textiles, or fabric.

13.5 Coming to the goods in question, the exposed surface of the article does not contain fabric or fibres, filaments or yarns, but is a web of PVC made from a moulding process in which T-shaped monofilaments result in the **intermediate process**. It is not the case of the appellants that they manufactured the non-woven product (PVC web) by use of monofilament yarns. There are no identifiable fibres, filaments or yarns in the exposed surface of their product and the web like structure made from 100% PVC therefore does not qualify for the textile materials as specified in Note 1 to Chapter 57.

14. As regards the Bill of Entry produced by the appellant during hearing for goods imported by their sister concern under CTH 5703, it is observed that neither CTH 5703 is claimed by the appellant nor the detail facts of the goods mentioned in the BE like test report etc. are presented before us to arrive at a conclusion that the goods imported under the said BE are similar to that of the goods in question, excepting the difference of process as claimed by the appellant. Therefore, the said Bill of Entry is of no help to the appellant. The Explanatory notes cited by the appellant for CTH 5703 clearly distinguish the product under import and the goods in question on the ground that under 5703, the backing of carpet is of fabric either woven or non woven and textile yarn is inserted into it, thus producing loops. In the instant case, there is no fabric, woven or non woven and no textile yarn. There is one PVC web obtained by moulding process which is then impregnated with PVC which acts as its base. Therefore, even in absence of relevant details about the product covered under the cited Bill of Entry, the goods in question can not be claimed to be similar to that of 5703 based on the explanatory notes to 5705 and the manufacturing process of the goods in question.

15. Moreover, the appellant is already a manufacturer of the said goods and classifying the same under Chapter 39 in the pre-GST era. The appellant has not brought on record any change in the composition, nature or manufacturing process of the said goods from the pre-GST era to now which has compelled them to approach AAR for classification. The only change noticed and which was discussed during hearing also, is the higher rate of GST under HSN 3918 than under HSN 5705. But the rate of duty/tax cannot be a criterion for deciding the classification of any product. The classification has to be decided as the terms of headings, subheadings and tariff items and the relevant section/ chapter notes/sub notes in terms of the interpretative rules to the Customs Tariff.

16. As regards the entry no. 146 of Schedule II of the CGST rate notification 01/2017, the appellant has claimed that the semi colon has divided the entry in two parts and they are covered under the first part i.e. 'Other carpets and other textile floor coverings.' They have cited two judgments of Tribunal in their support that use of semi colon between two entries makes the sentences separate and they have to be read disjunctively. We have observed in above paras that the goods in question are neither carpets nor textile floor coverings but are PVC floor coverings and thus the claim of importer for first part of entry does not hold ground. Thus, even if their argument on semi colon is accepted, the goods in question are not covered under the said entry no. 146 of Schedule II.

17. As regards two Tribunal judgments cited by the appellant for their argument that PVC fibres are classifiable as Textile material, we observe that classification of PVC fibres as textile material is not under dispute before us. The issue of dispute is the classification of material used in the exposed surface of the floor coverings/mats as textile material which we have discussed above that the material used in the exposed surface of the goods in question is PVC web and not PVC fibres.

18. The appellant has also relied on a judgment of Tribunal wherein it has been ruled that applying bonding material does not make the product impregnated, coated, covered or laminated. It appears that the appellant wants to claim that their goods are not impregnated, coated, covered or laminated to escape the exclusion clause provided under Section XI vide Note 1(h). But this claim is against their manufacturing process which states that "under stage 2, the web formed in Stage 1 is impregnated with a lamination of clear coat of liquid PVC".

19. As regards the argument of the appellant that if product equally merits classification under 2 different chapter headings, as per interpretative rules, the chapter occurring later will apply, we observe that there is no such case of merit classification of the said goods under 2 different chapter headings equally. Instead, the said goods are specifically classifiable under 3918 as PVC floor coverings, and invoking Rule 3 is not necessary when classification can be decided under Rule 1 itself.

20. In view of the above discussion, we hold that the PVC Mats manufactured by the appellant, a sample of which was produced before us, are specifically covered under HSN 3918 as Floor Coverings of PVC in terms of Rule 1 of the Rules of Interpretation of Customs Tariff read with Note 1(h) to Section XI and Note 1 to Chapter 57. Accordingly, we pass the following order:

ORDER

We do not find any reason to interfere with the order of Authority for Advance Ruling holding that the PVC floor Mat would fall in the Customs Tariff heading 3918 and applicable rate of GST would be 18%(9% each of CGST and SGST). 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 us.

sd/-
(RAJIV JALOTA)
MEMBER



sd/-
(SUNGITA SHARMA)
MEMBER

- Copy to-
1. The Appellant
 2. The AAR, Maharashtra
 3. The Pr. Chief Commissioner, CGST and C.Ex., Mumbai
 4. The Commissioner of State Tax, Maharashtra
 5. The Commissioner CGST, Navi Mumbai.
 6. The Jurisdictional Officer
 7. The Web Manager, WWW.GSTCOUNCIL.GOV.IN
 8. Office copy

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Chauhan

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The Maharashtra Appellate Authority
for Advance Ruling for Goods & Services Tax