

TAMILNADU STATE APPELLATE AUTHORITY FOR ADVANCE RULING
(Constituted under Section 99 of Tamil Nadu Goods and Services Tax Act 2017)

A.R.Appeal No. 2/2019/AAAR

Dated : 18.03.2019.

BEFORE THE BENCH OF

1. Thiru.C.P.RAO, MEMBER

2. Dr.T.V.SOMANATHAN, MEMBER

ORDER-in-Appeal No. AAAR/02/2019 (AR)

(Passed by Tamil Nadu State Appellate Authority for Advance Ruling under Section
101(1) of the Tamil Nadu Goods and Services Tax Act, 2017)

Preamble

1. In terms of Section 102 of the Central Goods & Services Tax Act 2017/Tamil Nadu Goods & Services Tax Act 2017("the Act", in Short), this Order may be amended by the Appellate authority so as to rectify any error apparent on the face of the record, if such error is noticed by the Appellate authority on its own accord, or is brought to its notice by the concerned officer, the jurisdictional officer or the applicant within a period of six months from the date of the Order. Provided that no rectification which has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit shall be made, unless the appellant has been given an opportunity of being heard.

2. Under Section 103(1) of the Act, this Advance ruling pronounced by the Appellate Authority under Chapter XVII of the Act shall be binding only

(a). On the applicant who had sought it in respect of any matter referred to in sub-section (2) of Section 97 for advance ruling;

(b). On the concerned officer or the jurisdictional officer in respect of the applicant.

3. Under Section 103 (2) of the Act, this advance ruling shall be binding unless the law, facts or circumstances supporting the said advance ruling have changed.

4. Under Section 104(1) of the Act, where the Appellate Authority finds that advance ruling pronounced by it under sub-section (1) of Section 101 has been obtained by the appellant by fraud or suppression of material facts or misrepresentation of facts, it may, by order, declare such ruling to be void ab-initio and thereupon all the provisions of this Act or the rules made thereunder shall apply to the appellant as if such advance ruling has never been made.

Name and address of the appellant	Mrs. Senthilkumar Thilagavathy (M/s. JVS Tex) 213 W/A-1, VNC Thottam, Kamaraj Nagar 1 st Street, Bhavani- 638301.
GSTIN or User ID	33AEVPT0022L1Z9
Advance Ruling Order against which appeal is filed	20/AAR/2018 dated 28.11.2018
Date of filing appeal	21.01.2019
Represented by	Shri. G.Natarajan, Advocate
Jurisdictional Authority-Centre	Commissioner of Central Excise and GST, Salem.
Jurisdictional Authority -State	The Assistant Commissioner(ST), Bhavani Assessment Circle.
Whether payment of fees for filing appeal is discharged. If yes, the amount and challan details	Yes. Payment of Rs. 20,000/- made vide challan No.SBIN19013300276443 dated 19/01/2019.

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

The subject appeal has been filed under Section 100 (1) of the Tamil Nadu Goods & Services Tax Act 2017 /Central Goods & Services Tax Act 2017 (hereinafter referred to 'the Act') by M/s. JVS Tex, 213 W/A-1, VNC Thottam, Kamaraj Nagar 1st Street, Bhavani- 638301 (hereinafter referred to as 'JVS' or 'Appellant'). The Appellant is registered under GST vide GSTIN 33AEVPT0022L1Z9. The appeal is filed against the Order No. 20/AAR/2018 dated 28.11.2018 passed by the Tamil Nadu State Authority for Advance ruling on the application for advance ruling filed by the Appellant.

2.0 The Appellant under Section 97(1) of the Act, has sought advance ruling on the classification of Bags manufactured and supplied by them and the applicable rate of tax payable. The original Advance Ruling Authority after due examination has ruled as follows:

“1. Non-Woven Carry Bags/Shopping Bags supplied by the Applicant are classifiable under CTH 4202 2210 and Cotton Carry Bags supplied by the Applicant are classifiable under CTH 4202 22 20

2. Upto 14.11.2017, Non-Woven and cotton Carry Bags/Shopping Bags supplied by the Applicant were taxable at 9% under CGST Act and at 9% under SGST Act 2017 as per Sl.No. 126 and 127 of Schedule III of Notification No. 01/2017-CT (Rate) dated 28.06.2017 and G.O.(Ms) No. 62 dated 29.06.2017 No. II(2)/CTR/532(d-4)/2017 as amended respectively.

3. From 15.11.2017 onwards, Cotton Carry Bags/Shopping Bags are taxable at 6% under CGST Act 2017 and at 6% under SGST Act 2017 as per Sl.No. 89 of Schedule II while Non-Woven Carry Bags are taxable to 9% under CGST Act and at 9% under SGST Act 2017 as per Sl.No. 124 of Schedule III of Notification No. 01/2017-CT (Rate) dated 28.06.2017 and G.O.(Ms) No. 62 dated 29.06.2017 No. II(2)/CTR/532(d-4)/2017 as amended respectively.”

2.1 The present appeal is against the above ruling. The Appellant has received the order on 22.12.2018 as mentioned in their Appeal Form GST ARA-02 and they have filed the appeal on 21.01.2019. In terms of Section 100(2) of the Act, an appeal against Advance ruling is to be filed within thirty days from the date of communication of the ruling and therefore, the appeal is filed within the prescribed time-limit.

3. The Appellant manufactures Stick-Bags / Wedding Gift Bags / Packing Bags made of Non-woven Fabrics of Polypropylene / 100% Cotton (Grey Fabrics). They have stated that Bags made of Non-woven Fabrics of Polypropylene are rightly classifiable under Tariff item No. 63 05 33 00, as ‘sacks and bags, of a kind used for packing of goods, of man-made textile materials, of polypropylene strip or the like and Bags made of cotton are rightly classifiable under Tariff Item No.63 05 20 00 as Sacks and bags, of a kind used for packing of goods, of cotton respectively. They have further stated that the above said classification under the Customs Tariff is aligned with the HSN Code and it appears both in Schedule I and Schedule II of Notification No.01/2017 Central

Tax (Rate) dated 28.06.2017 as amended and G.O. Ms. 157 dated 14.11.2017 of the Government of Tamil Nadu and the rate of tax levied is based on the value of the product. i.e., @ 2.5% CGST and 2.5% SGST- for value not exceeding Rs.1000 per piece and @ 6% CGST and 6% SGST - for sale value exceeding Rs.1000 per piece.; In their case, the sale value of 'Bags made of Non-woven Fabrics of Polypropylene/woven fabrics of cotton' is less than Rs.1,000/- per piece and therefore, the impugned/disputed goods attract GST @ 5% vide entry No.224 of Schedule I of both CGST and SGST notifications. They relied on the decision of Advance ruling Authority, State of Kerala in the case of M/s. JJ Fabrics, Ernakulam.

3.1 The Original Advance Ruling Authority after considering the various submissions of the Appellant held that Shopping Bags made of cotton are classified under CTH 42022220 and those made of Polypropylene are classifiable under CTH 42022210. The decision has been arrived at by considering the following:

➤ HSN explanatory Notes to chapter 6305 states:

This heading covers textile sacks and bags of a kind normally used for the packing of goods for transport, storage or sale.

These articles, which vary in size and shape, include in particular flexible intermediate bulk containers, coal, grain, flour, potato, coffee or similar sacks, mail bags, and small bags of the kind used for sending samples of merchandise by post. The heading also includes such articles as tea sachets.

- From the explanatory notes as above, it is evident that bags of any materials used for packing the goods which are then put up for sale, transport or storage are alone covered under CTH 6305. i.e., goods because of their very nature, being loose, flowing or in bulk etc., cannot be sold without packing and bags used for packing such goods are classified under CTH 6305. However, in the instant case, the goods in question are Carry Bags also called as Re-usable Shopping Bags, Drawstring Gift Bags, Garment Bags. These Bags have handles for carrying. Textiles or jewelry or other items after purchased by the Customers are put in these Bags and given to Customers to carry /take away from the shops. These bags are not used for packing, but for ease of carrying being in the nature of Shopping Bags.
- Chapter Heading 4202 specifically covers shopping bags depending on the material they are made up of.

4. The Appellant has filed the present appeal against the above ruling. The appellant in the original application before the Advance Ruling Authority has raised the issue of classification of both 'Polypropylene bags' and 'Cotton bags'. In the present appeal, the Appellant is contesting only the classification of 'Cotton bags' manufactured by them. The various contentions raised by the Appellant in the grounds of appeal are as follows:

- Chapters 41 to 43 of the Customs Tariff comes under Section VIII of the Tariff, which covers "Raw hides and skins, Leather, Furskins and Articles thereof; Saddlery and Harness; Travel goods, handbags and similar containers; Articles of animal gut(other than silk-worm gut)". While Chapter 41 covers "Raw hides and Skins(other than furskins) and leather", Chapter 42 covers "Articles of Leather; Saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)", chapter 43 covers "Furskins and artificial fur; manufacturers thereof";
- The products covered under Section VIII are made out of raw materials originating from animal skins. The articles covered under Chapter 42 are of leather or composition leather or articles which are characteristically of leather trade. Cotton fabric has no characteristics of leather
- Headings 4202 22 is based on constituent material of the outer surface of the goods, viz., sheeting of plastics or textile materials. Heading 4202 2210 would cover "handbags or shopping bags, of artificial plastic materials, with outer surface of sheeting of plastics or textile materials". Heading 4202 2220 would cover "handbags or shopping bags, of cotton, with outer surface of sheeting of plastics or textile materials".
- An article which is neither made of leather, nor made of any other material having the characteristics of leather could not at all be classified under Chapter 42, as per the General Note of Chapter 42.
- The AAR has observed in the impugned order that the articles covered in Chapter 6305 would refer only to those kind of bags which are used for packing of the goods, for example cement bags, fertilizer bags, etc., but the said chapter would not cover those bags, which are used for carrying the goods

and are re-usable. The above observation of the AAR is not based on any reasoning supported by Chapter Notes or Section Notes or any interpretative rules. In the absence of any such distinction recognized in the chapter headings, the observation of the AAR is totally without the authority of law.

- The cotton bags manufactured by them are very well covered under heading 6305 2000, as they are bags of a kind used for packing. Since the subject bags are made purely of cotton not made of leather or leather like materials, their classification would only be under chapter 6305 2000 and not under chapter 4202 2220
- After deliberations in the 31st meeting of the GST council, the CBEC has issued Circular No. 80/54/2018 dated 31.12.2018, wherein it has been clarified 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. Non-laminated woven bags would be classified as per their constituting materials. The above clarifications are based on the reasoning that the classification has to be decided on the basis of the constituent material. Applying this test, the woven cotton bags manufactured by them merits classification only under Chapter 63052000 only. Their product is thus specifically covered by para 2.5 of the above circular. As a consequence, thereof, the rate of GST applicable on such woven cotton bags manufactured by the appellant would be 2.5% CGST and 2.5% SGST, if their sale price does not exceed Rs. 1000 per piece as per S.No. 224 of Schedule I of Notification 1/2017 Central Tax (Rate) dated 28.06.2017 and same rate of SGST as per the relevant State notification.
- Accordingly, the decision of the AAR, to the effect that the cotton bags manufactured by them merit classification under Chapter 4202 2220 and attract 9% CGST and 9% SGST, as per S.No. 124 of Schedule III of Notification 1/2017 ibid as amended and equal amount of SGST is neither legal nor proper and deserves to be set aside.

The Appellant has prayed to set aside/modify the impugned advance ruling passed by the Authority for Advance Ruling.

5. The Appellant was granted personal hearing as required under law before this Appellate Authority on 7th March 2019. The authorized representatives Shri.G.Natarajan Advocate and Shri. J. Senthilkumar of the appellant company appeared on behalf of the Appellant. The learned representatives reiterated the various contentions submitted along with the Application for Appeal.

6. We have carefully considered the various submissions made by the Appellant and the applicable statutory provisions. From the records available, it is seen that the Appellant had originally sought ruling on the Classification and applicable rate of tax in respect of the bags manufactured and supplied by them from the raw materials, Polypropylene and 100% cotton fabrics. The original authority has ruled that the bags made of polypropylene are classifiable under CTH 42022210 and that made of Cotton are classifiable under CTH 42022220. The Appellant, in the present appeal, has not contested the ruling on the classification and applicable rate of tax in respect of the bags made of Polypropylene but are contesting the ruling in respect of 'Bags made of Cotton'. Therefore, the issue before us for determination is whether the Cotton Bags manufactured by the appellant and classified by the Original Authority under CTH 42022220 is legal and proper or requires modification.

6.1 The Appellant manufacture the Bags from grey fabrics/Woven Fabrics of 100% Cotton. These bags are mainly supplied to the Show Rooms, Textile shops, Silk Emporiums, Jewelry Shops, etc., for the purpose of packing their products to the ultimate customers. The appellant has stated that these bags are of a kind used for the packing of goods commonly called as, 'Reusable shopping bags, Drawstring gift bags, Garment bags, etc., These bags are manufactured through the processes of cutting, printing (either screen or off-set), sewing and handle fixing (either sticks or natural). The contentions of the Appellant are that :

- The articles covered under Chapter 42 are of leather or composition leather or articles which are characteristically of leather trade; Cotton fabric has no characteristics of leather. Heading 4202 22 is based on constituent material of the outer surface of the goods. An article which is neither made of leather, nor made of any other material having the characteristics of leather could not at all be classified under Chapter 42, as per the General Note

- The AAR has observed in the impugned order that the articles covered in Chapter 6305 would refer only to those kind of bags which are used for packing of the goods, for example cement bags, fertilizer bags, etc., but the said chapter would not cover those bags, which are used for carrying the goods and are re-usable. The above observation of the AAR is not based on any reasoning supported by Chapter Notes or Section Notes or any interpretative rules. In the absence of any such distinction recognized in the chapter headings, the observation of the AAR is totally without the authority of law.
- As per Para 2.5 of Circular No. 80/54/2018 dated 31.12.2018 issued by CBEC, Non-laminated woven bags would be classified as per their constituting materials. The above clarifications are based on the reasoning that the classification has to be decided on the basis of the constituent material. Applying this test, the woven cotton bags manufactured by them merits classification only under Chapter 63052000 only.

6.2 The contentions of the Appellant are taken one by one for consideration. The first contention of the Appellant is that Chapter 42 of Customs Tariff covers only articles of leather or composition leather or articles which are characteristically of leather trade. Classification of goods for the purposes of GST is based on the entries in the First Schedule to the custom Tariff Act 1975. In terms of explanation (iii) and (iv) to Notification No. 1/2017 - Central Tax (Rate) dated: 28-06-2017, tariff heading, 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 and the rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall be applied for the interpretation and classification of goods. Rule 1 of the General Rules for the Interpretation of Import Tariff, states that

'1. The titles of Sections, Chapters and sub-chapters are provided for ease of reference only; for legal purposes, Classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, .. '

Chapter 4202 of the Customs Tariff is reproduced below for ease of reference:

4202	TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS; TRAVELLING-BAGS, INSULATED FOOD OR BEVERAGES BAGS, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING-BAGS, WALLETS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCO-POUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE-CASES, JEWELLERY BOXES, POWDER-BOXES, CUTLERY CASES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF SHEETING OF PLASTICS, OF TEXTILE MATERIALS, OF VULCANISED FIBRE OR OF PAPERBOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER				
	- <i>Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers :</i>				
4202 11	-- <i>With outer surface of leather or of composition leather:</i>				
4202 11 10	---	Travel goods (trunks, suit-cases, sports bags and other similar items) of leather	u	10%	-
4202 11 20	---	Toilet-bags and cases, of leather	u	10%	-
4202 11 30	---	Satchels	u	10%	-
4202 11 40	---	Brief-cases	u	10%	-
.....					
4202 22	-- <i>With outer surface of sheeting of plastics or of textile materials :</i>				
4202 22 10	---	Hand-bags and shopping bags, of artificial plastic material	u	10%	
4202 22 20	---	Hand-bags and shopping bags, of cotton	u	10%	
4202 22 30	---	Hand-bags and shopping bags, of Jute	u	10%	
4202 22 40	---	Vanity-bags	u	10%	
4202 22 90	---	Other	u	10%	
4202 29	-- <i>Other :</i>				
4202 29 10	---	Hand bags of other materials excluding wicker-work or basket work	u	10%	
4202 29 90	---	Other	u	10%	

It is seen that 'Shopping bags of textile material' is specified in the Chapter Heading 4202 itself. Further, those shopping bags with outer surface of textile material is classified under CTH 4202 22 and thereupon depending on the constituent material , the bags are sub-classified. Applying the Interpretative Rule 1, we find that Chapter heading 4202 above, specifically classifies Shopping Bags of cotton with outer surface of textile material. In the case at hand the bags are 'shopping bags' made of Cotton having an outer and inner surface made of cotton, a textile material and merits

classification under CTH 4202 22 20. Further, the Customs Tariff is based on the Harmonious System of Nomenclature(HSN) which is a dependable guide for interpreting the customs tariff. The explanatory notes to Chapter 42 of HSN say "*this Chapter principally covers articles of leather or composition of leather, however headings 42.01, 42.02 also include certain articles characteristically of the leather trade but made from other materials.*" In as much as it is clear that Chapter 42 is not restricted only to article of leather and Tariff Heading specifically covers 'Shopping bags' of cotton, with outer surface of textile materials, we do not find merit in the contention of the appellant that articles of leather or characteristically of leather trade is alone classified under Chapter 42.

6.3 The next contention of the appellant is that the observation of the AAR is not based on any reasoning supported by Chapter Notes or Section Notes or any interpretative rules and In the absence of any such distinction recognized in the chapter headings, the observation of the AAR is totally without the authority of law. We find that the original authority has considered the issue of classification of the bags in Para 5.1 & 5.2 of the Ruling. In Para 5.1, the applicability of the Customs Tariff and the rules/General Explanatory notes to GST is spoken. Para 5.2 discuss the non-applicability of classification of the bags manufactured by the appellant under CTH 6305, relying on the HSN explanatory notes to Chapter 6305, wherein it is specifically stated that "*This heading covers textile sacks and bags of a kind normally used for the packing of goods for transport, storage or sale*" and then have gone to classify the bags based on the description of the Tariff heading. The appellant has not disputed the fact that the bags manufactured by them are used as a carry bag and not as packing bags. The difference between the bags covered under the CTH 6305 & the bags under consideration and as to how these bags do not fall under CTH 6305 is also brought out in Para 5.2 of the Ruling. In as much as the original authority has reasoned the decision taken by them, we do not find any infirmity and conclude the contention of the appellant is not supported.

6.4 The final contention of the Appellant is based on the clarification issued by CBIC vide Circular No. 80/54/2018 dated 31.12.2018 on the issue of classification and applicable GST rates on Polypropylene Woven and Non-Woven Bags and Polypropylene Woven and Non-Woven Bags laminated with BOPP. As per para 2.5 of the Circular, 'Non-laminated Woven bags would be classified as per their constituting materials.'

Applying the test, the Appellant contends that the woven cotton bags manufactured by them merits classification only under Chapter 63052000 only. We find that the Circular mentioned is based on the deliberations in the 31st Meeting of the GST Council. The deliberations related to the clarification as to the classification of Polypropylene Woven and Non-Woven Bags and PP Woven and PP Woven and Non-Woven Bags laminated with BOPP (Proposal Sl.No. 9 of Part B of Annexure I of the Agenda). The comments proposed by the fitment Committee is

'1. As per the explanatory notes to the HSN, all types of Polypropylene woven and non-woven bags and Polypropylene woven and non-woven bags laminated with BOPP (except FIBC(Flexible Intermediate Bulky Container)) are manufactured by using plastic granules (Polypropylene) which is a thermo plastic polymer and falls under HSN Code 3923.

2. In Central Excise, the Central Government had issued a Circular No. 54/12/91 dated 24.09.1992 to clarify that these items are classified under Chapter 39.

3. Fitment committee recommends for issuance of circular on similar lines.'

The council agreed to the proposal. The Order No. 8/92 under Section 37-B of Central Excise Act referred to in the proposed clarification orders that

'HDPE strips and tapes of a width not exceeding 5mm shall be henceforth classified under sub-heading 3920.32 and sacks made therefore under sub-heading 3923.90 of the Tariff'.

We find the entire deliberations and the circular is to clarify the PP Sacks and it has no relevance to the case at hand. Further, we find that CBEC, vide Circular No. 19/2006-Cus dated 13.07.2006 issued in File F.No. 609/54/2006-DBK, on the issue of revised All Industry Rates of Duty Drawback has stated that

"12. In the wake of switchover to HS classification system, three products viz., cotton handbags, leather caps and plastic combs became ineligible for drawback. It has been brought to the notice of the Ministry that prior to implementation of the new schedule w.e.f. 5-5-2005, the exporters were availing of drawback on cotton handbags under Chapter 63 as made-ups, on leather caps under Chapter 42 as articles of leather and on plastic combs under Chapter 39 as articles of polypropylene. With the adoption of HS classification, cotton handbags are now classifiable under heading 42.02 where under no drawback rate has been prescribed for this item....."

The above clarification by the Board in the context of the adoption of HS classification in Customs and the duty drawback clearly provides that the bags (handbags/shopping bags) made of cotton are squarely classifiable under Chapter heading 4202 of the Customs Tariff and not under Chapter 63. Furthermore, we find that as per the Section Note 1(l) of Section XI(Textile and Textile Articles),

1. This section does not cover,

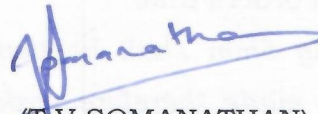
(l) Articles of textile materials of heading 42.01 or 42.02


The appellant has stated that the bags supplied by them are in the nature of carry bags/re-usable shopping bags made of cotton, which is a specific entry under tariff heading 42.02. The fact being so, we do not find any reason to interfere with the ruling of the Original Authority on the Classification and applicable rate of tax payable on such cotton bags.

7. In view of the above we, Pass the following Order:

ORDER

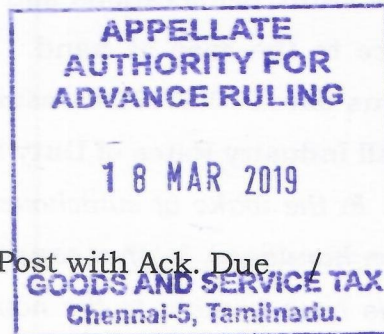
For reasons discussed above, the ruling of the Original Authority is upheld and the appeal is dismissed.

6/12

(T.V.SOMANATHAN)
Commissioner of state Tax
Tamil Nadu /Member AAAR


(C.P.RAO)
Pr.Chief Commissioner of GST & Excise
Chennai Zone/Member AAAR

To
Mrs. Senthilkumar Thilagavathy
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/ By Speed Post with Ack. Due. /



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