



HARYANA AUTHORITY FOR ADVANCE RULING,  
GOODS AND SERVICES TAX,  
HARYANA VANIYA BHAWAN, PLOT NO 1-3, SECTOR 5,  
PANCHKULA-134151 (HARYANA)  
ADVANCE RULING NO.HAR/HAAR/R/2019-20/21



(In Application No.: 21/2019-20, dated 04.12.2019)

Name & Address of the Applicant	:	M/s Hyco Enterprises, Plot No. 127-128, Sector-37, Pace City-1, Gurugram, Haryana.
GSTIN of the Applicant	:	06AABCH8650B1ZW
Date of Application	:	04.12.2019
Clause(s) of Section 97(2) of CGST/HGST Act, 2017, under which the question(s) raised.	:	Nil
Date of Personal Hearing	:	25.02.2020
Present for the Applicant	:	Nil

Memo No.: 1061/AAR

Dated: 28/8/2020

**1. Brief Facts:**

1.1 The applicant company M/s Hyco Enterprises is engaged in manufacturing of foot mats and is registered under the Goods and Services Tax with GSTIN 06AABCH8650B1ZW. The firm is located at Plot No. 127-128, Sector-37, Pace City-1, Gurugram, Haryana.

1.2 The applicant had filed application for seeking advance ruling on 04.12.2019 and had sought ruling on the following issues:-

- To clarify the classification of foot/ floor mats which are designed to be used solely and principally only by motor vehicle manufacturers as par and accessories of motor vehicle and are made of Carpets falling under Chapter 57.
- To clarify the classification of foot/ floor mats which are designed to be used solely and principally only by motor vehicle manufacturers as par and accessories of motor vehicle and are made of PVC Plastic falling under Chapter 39.
- To clarify the classification of foot/ floor mats which are designed to be used solely and principally only by motor vehicle manufacturers as par and accessories of motor vehicle and are made of top layer of





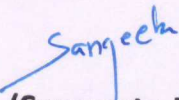
carpets falling under Chapter 56 and lower layer of PVC Plastic falling under Chapter 39.

**3. Discussion:**

- 3.1 In order to decide the admissibility of the application, the applicant was called upon to appear before this Authority on 25.02.2020 vide memo no. 18 dated 17.02.2020, but neither the applicant appeared before the Authority nor did it seek any adjournment.
- 3.2 Since, the Authority for Advance Ruling is bound to pronounce ruling within 90 days of the receipt of application as per Section 98(6) of the CGST/HGST Act. The applicant cannot be granted any further opportunity of hearing. Hence, the application of Advance Ruling is rejected under Section 98(2) of the CGST/HGST Act.

Ordered accordingly.  
To be communicated.

25.02.2020  
Panchkula.

  
(Sangeeta Karmakar)  
Member CGST

  
  
(Madhubala)  
Member SGST

**Regd. AD/Speed Post**

**M/s Hyco Enterprises,  
Plot No. 127-128, Sector-37,  
Pace City-1, Gurugram, Haryana.**

Copy to:

1. The Commissioner of Central Goods & Services Tax, Faridabad, GST Bhawan, New C.G.O. Complex, N.H-4, Faridabad, Haryana.
2. Deputy Excise and Taxation Commissioner (ST), Rewari.

o/c