

**AUTHORITY FOR ADVANCE RULING  
GOODS AND SERVICE TAX  
UTTAR PRADESH  
4, Vibhuti Khand, Gomti Nagar, Lucknow-**

**ADVANCE RULING NO. UP ADRG 44 /2024 Dated. 01.01.2024**

**PRESENT:**

**1. Shri Amit Kumar**

Joint Commissioner, Central Goods and Service Tax

Audit Commissionerate, Lucknow

....Member (Central Tax)

**2. Shri Harilal Prajapati**

Joint Commissioner, State Goods and Service Tax .....Member (State Tax)

1.	Name of the Applicant	M/s SUREKA INTERNATIONAL
2.	GSTIN or User ID	09AAFFS3605L1ZZ
3.	Date of filing of Form GST ARA-01	08.12.2023 (Received on 12-12-2023)
4.	Represented by	Shri Ramkaran Singh Yadav , Advocate
5.	Jurisdictional Authority-Centre	Range-RangeXX, Division-Kanpur Dehat , Commissionerate- Kanpur
6.	Jurisdictional Authority-State	Sector -Kanpur Sector-8 , Range -Kanpur ( B), Zone-Kanpur -1 , State - Uttar Pradesh
7.	Whether the payment of fees discharged and if yes, the CIN	CIN No. AA091223036281L dt. 07.12.2023

**ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017 & UNDER SECTION 98  
(4) OF THE UPGST ACT, 2017**

1. M/s Sureka International , Flat No. 315, Jhajhaharia Market , General Ganj, Kanpur Nagar , Uttar Pradesh – 208002 (here in after referred to as the applicant) is a registered assessee under GST having GSTN No. 09AAFFS3605L1ZZ.

2. The applicant has submitted an application for Advance Ruling dated 08.12.2023 enclosing dully filled Form ARA-01 (the application form for Advance Ruling) along with written statement in the form of attachment.

3. The applicant is registered for manufacturing and supply of articles of cotton textile and other articles in the form of stuffed material. The applicant is applying of tender floated by the Ministry of Defense for **supply of sleeping bags**. Referred as (SLEEPING BAG MK-4 LARGE). Further, as per the specification of sleeping bag, provided by the applicant, the sleeping bag should have fulfill the standards of as per the specifications no. JSS-8465-25-2013 (Revision No.2) issued by JOINT SERVICES SPECIFICATION ON BAG SLEEPING MK-4 (DIRECTORATE OF STANDARISATION DEPARTMENT OF DEFENCE PRODUCTION UNDER THE MINISRTY OF DEFENCE, which is as below:

- (a) Cloth cotton closely woven 170gm, OG, WR, (Variety –A)
- (b) Cotton calico khaki
- (c) Flannelette (known as naram suti kapada)
- (d) Cotton newar 25 mm Olive green.
- (e) Cotton newar 13 mm Olive green.
- (f) Cord, cotton braided mm dia, undyed, Braided Cotton Cord undyed.
- (g) Fastener for consumer goods synthetic book and loop tape
- (h) Cotton sewing threads 165d tex x6 olive green
- (i) Indian Kapok (known as jawa cotton)
- (j) Plastic slide fastener, closed in heavy duty chain , reversible slider olivegreen shade.

4. The applicant submits that Material used in the product in question (BAG SLEEPING MK-4 LARGE ) is 100 % cotton which is according to the specifications as provided under the head MATERIAL of specifications as referred above prescribed by JOINT SERVICES SPECIFICATION ON BAG SLEEPING MK-4 (DIRECTORATE OF STANDARDISATION DEPARTMENT OF DEFENCE PRODUCTION UNDER THE MINISTRY OF DEFENCE).

5. Applicant submits further that the nature of manufacturing of the product in question ( sleeping bag Mk-4 Large ) is a filled with COTTON known as( RUI, KAPAS) within the outer as well inner layers of cotton textile and duly quilted by cotton yarn to intact both layers of the product only.

6. Applicant further submits that the product in question falls under the chapter HSN 940430 .

As mentioned in tariff: 9404.

*Mattress supports; articles of bedding and similar furnishing (for-example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered*

9404 30

- Sleeping bags:

(12% IGST/6% CGST/6% SGST or UTGST : 9404 : Products wholly made of quilted textile materials)

7. Applicant have filled the application before the good self of Honorable authority/s to seeking rate clarification about the product in question after producing/ explaining the contents of product and all necessary documents as evidence.

8. As per declaration given by the applicant in Form ARA-01, the issue raised by the applicant is neither pending nor decided in any proceedings under any of the provisions of the Act, against the applicant.

9. The application for advance ruling was forwarded to Assistant Commissioner, Central Tax & Central Excise, Division- Kanpur Dehat vide letter dated 03.01.2024 to offer their comments/views/verification report on the matter. No views/comments have been offered



from the concerned office. But Deputy Commissioner, SGST, Sector-08, Kanpur vide his letter dated 04.01.2024 has reported that "Sleeping Bag Mk-4 Large" falls under serial No. 438 under Chapter Heading 9404 of Schedule III and is taxable @ 18% (CGST @ 9%, SGST @ 9%).

10. The applicant was granted a personal hearing on 30.01.2024 which was attended by Shri Ram Karan Singh Yadav , Advocate , the authorized representative of the applicant during which he reiterated the submissions made in the application of advance ruling.

### **DISCUSSION AND FINDING**

11. At the outset, we would like to make it clear that the provisions of both the CGST Act and the UPGST 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 provision under the UPGST Act. Further for the purposes of this Advance Ruling, a reference to such a similar provision under the CGST Act / UPGST Act would be mentioned as being under the 'CGST Act'.

12. We have gone through the Form GST ARA-01 filed by the applicant and observed that the applicant has ticked following issues on which advance ruling required-

*(1) Classification of any goods or services or both*

*(2) Determination of the liability to pay tax on any goods or services or both*

At the outset, we find that the issue raised in the application is squarely covered under Section 97(2) of the CGST Act 2017. We therefore, admit the application for consideration on merits.

13. We have gone through the submissions made by the applicant and have examined the same. We observe that the applicant has sought advance ruling on the following question-

(1) Seeking clarification of rate of tax under GST Act in respect of product referred as Sleeping Bag Mk4 large

14. The applicant is registered for manufacturing and supply of articles of cotton textile and other articles in the form of stuffed material. The applicant is applying of tender floated by the Ministry of Defense for supply of sleeping bags. Referred as (SLEEPING BAG MK-4 LARGE). Further, as per the specification of sleeping bag, provided by the applicant, the sleeping bag should have fulfill the standards of as per the specifications no. JSS-8465-25-2013 (Revision No.2) issued by JOINT SERVICES SPECIFICATION ON BAG SLEEPING MK-4 (DIRECTORATE OF STANDARISATION DEPARTMENT OF DEFENCE PRODUCTION UNDER THE MINISRTY OF DEFENCE), which is as below:

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- (d) Cotton newar 25 mm Olive green.
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- (h) Cotton sewing threads 165d tex x6 olive green
- (i) Indian Kapok (known as jawa cotton)
- (j) Plastic slide fastener, closed in heavy duty chain , reversible slider olivegreen shade.

15 The applicant submits that Material used in the product in question (SLEEPING BAG MK-4 LARGE ) is 100 % cotton known as rui/kapas within the outer as well as inner layers of cotton textile and duly quilted by cotton yarn to intact both layers of the product only.

16. Applicant further submits that the product in question falls under the chapter HSN 940430.

As mentioned in tariff: 9404.

*Mattress supports; articles of bedding and similar furnishing (for-example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered*

9404 30

- Sleeping bags:

(12% IGST/6% CGST/6% SGST or UTGST : 9404 : Products wholly made of quilted textile materials)

17. As per Notification No. 1/2017-Integrated Tax ( Rate) dt. 28.06.2017 ( as amended) quilt is made in the following schedules:

Schedule	Sr.No.	Chapter heading	Description of goods	GST rate ( CGST & SGST)
I	257A	9404	Cotton quilts of sale value not exceeding Rs. 1000 per piece	5%
II	224A	9404	Cotton quilts of sale value exceeding Rs. 1000 per piece	12%
II	224	9404	Products wholly made of quilted textile materials	12%
III	438	9404	Mattress supports , articles of bedding and similar furnish ( for example mattresses , quilts , eiderdowns , cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics , whether or not covered [ other than coir products ( except coir mattresses) , products wholly made of quilted textile materials and cotton quilts. ]	18%

17.1 We further observed that as per the Rule 3a of the Rules of Interpretation, as applicable to



the Customs Tariff, the heading which provides the most specific description shall be preferred to heading having more general description. Further, Hon'ble Supreme Court, in the case of M/s Moorco India vs Collector of Customs, Madras, has observed that "Where the class of goods manufactures by an assessee falls say in more than one heading one of which may be specific, other more specific, third most specific and fourth general. The rule requires the authorities to classify the goods in the heading which satisfies most specific description".

17.2 Here it may also be pointed out that "sleeping bags" are specifically mentioned under Chapter Heading 9404 30, hence there is no room for doubt to hold that the applicants product will fall under Chapter Heading 9404 30 90. Further, in view of above discussion, we observe that the impugned product will fall under the category of **quilted textile material** and accordingly will attract such GST rate as prescribed under Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017 (as amended). As per Schedule II, sleeping bags will fall under Sr. No. 224 having the description as "Products wholly made of quilted textile materials" and will attract 12% rate of duty. The applicant's product will not fall in Schedule III because, with respect to Chapter Heading 9404, there is only one Serial No. 438 in Schedule III, which **excludes** "products wholly made of quilted textile materials and cotton quilts".


18. In view of the above discussions, we pass the ruling as follows:


#### RULING

**Question:** Seeking clarification of rate of tax under GST Act in respect of product referred as Sleeping Bag Mk4 large.

**Answer:** The product "sleeping bag" as described in the application will merit classification under Chapter Heading 9404 30 90 of the GST Tariff and would be chargeable to GST at applicable rate @ 12% (CGST @ 6%, SGST @ 6%) under the said tariff entry, presently read with Notification No. 01/2017-Central Tax (Rate) dt. 28.06.2017 (as amended) ( **Sl. No. 224 of Schedule-II**)

19. This ruling is valid only within the jurisdiction of Authority for Advance Ruling Uttar Pradesh and subject to the provisions under Section 103(2) of the CGST Act, 2017 until and unless declared void under Section 104(1) of the Act.

  
(Harilal Prajapati)  
Member of Authority for Advance  
Ruling

  
(Amit Kumar )  
Member of Authority for Advance  
Ruling

To,

M/s Sureka International, Flat No. 315,  
Jhajhaharia Market, General Ganj, Kanpur Nagar,  
Uttar Pradesh – 208002

## AUTHORITY FOR ADVANCE RULING –UTTAR PRADESH

Copy to –

1. The Chief Commissioner, CGST & Central Excise, Lucknow, Member, Appellate Authority of Advance Ruling.
2. The Commissioner, Commercial Tax, Uttar Pradesh, Member, Appellate Authority of Advance Ruling.
3. The Commissioner, CGST & C. Ex, GST Bhawan, 117/7, Sarvodaya Nagar, Kanpur-208005, Uttar Pradesh.
4. The Deputy/Assistant Commissioner, CGST & Central Excise, Division-Kanpur Dehat Division, GST Bhawan, 117/7, Sarvodaya Nagar, Kanpur-208005, Uttar Pradesh.
5. Through the Additional Commissioner...*Kanpur*....., Uttar Pradesh to jurisdictional tax assessing officers.

**Note:** An Appeal against this advance ruling order lies before the Uttar Pradesh Appellate Authority for Advance Ruling for Goods and Service Tax, 4, Vibhuti Khand, Gomti Nagar, Lucknow – 226010, within 30 days from the date of service of this order.