

**AUTHORITY FOR ADVANCE RULING, TAMIL NADU  
No.207, 2<sup>nd</sup> FLOOR, PAPJM BUILDING, No.1, GREAMS ROAD,  
CHENNAI 600 006.**

**ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017 AND  
UNDER SECTION 98(4) OF THE TNGST ACT, 2017**

**Members present:**

<b>Shri C. Thiyagarajan, I.R.S.,</b> Additional Commissioner/Member (CGST), Office of the Commissioner of GST and Central Excise, Audit I Commissionerate, Chennai - 600 101.	<b>Shri B. Suseel Kumar, BE., MBA.,</b> Joint Commissioner/Member (SGST), Authority for Advance Ruling, Tamil Nadu, Chennai - 600 006.
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**Advance Ruling No. 24/ARA/2025, dated 14.07.2025**

1. Any appeal against this Advance Ruling order shall lie before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai under Sub-Section (1) of Section 100 of CGST Act 2017/TNGST Act 2017, within 30 days from the date on which the ruling sought to be appealed is communicated.
2. In terms of Section 103(1) of the Act, Advance Ruling pronounced by the 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) Section 97 for advance ruling.
  - (b) On the concerned officer or the Jurisdictional Officer in respect of the applicant.
3. In terms of Section 103(2) of the Act, this Advance Ruling shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.
4. Advance Ruling obtained by the applicant by fraud or suppression of material facts or misrepresentation of facts, shall render such ruling to be void ab initio in accordance with Section 104 of the Act.
5. The provisions of both the Central Goods and Services Tax Act and the Tamil Nadu Goods and Services Tax Act (herein referred to as the 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 Services Tax Act would also mean a reference to the same provisions under the Tamil Nadu Goods and Services Tax Act.

GSTIN Number, if any/User id	33ABOCS4796B1Z2
Legal Name of Applicant	M/s. Stemplay Labs Private Limited
Trade Name of Applicant	M/s. Stemplay Labs Private Limited
Registered Address/ Address provided while obtaining User id	First Floor, Door No.4/20, Sivagamipuram, First Cross Street, Thiruvanmiyur, Chennai 600 041.
Details of Application	Application Form GST ARA-01 received from the applicant on 10.03.2025.
Jurisdictional Officer	State – Thiruvanmiyur Assessment Circle, Chennai (South) Division.  Center – Chennai (South) Commissionerate, Adyar Division.
Nature of activity (s) (proposed/present) in respect of which advance ruling sought for  A. Category  B. Description (in brief)	Factory/Manufacturing  The company will be engaged in the business of manufacturing Toy products for children in the age group between 3 to 10 years. The toys primarily composed of plastic components and are non-electronic in nature, fall under 9503 0030 attracts GST rate of 12% (6% CGST + 6% SGST).
Issues on which advance ruling required	1) Classification of goods and/or services or both  2) Applicability of a notification issued under the provisions of the Act
Question(s) on which advance ruling is required	<b>1. Classification of Goods and Tax Rate</b> What is the correct HSN Code and the applicable rate of tax under the Goods and Services Tax (GST) for the construction toys manufactured by our company, which are made primarily of plastic? Based on our understanding, the toys we intend to manufacture fall under Sl.No.228 of

Chapter/Heading/Sub-Heading/Tariff /HSN Code 95030030 and are subject to a GST rate of 12%.

**2. Applicability of Notifications under the CGST and TNGST Acts**

Please clarify the applicability of Sl.No, Chapter /Heading / Sub-Heading/ Tariff item of the notifications issued under the provisions of the CGST Act/TNGST Act, 2017 for goods that are to be manufactured by us.

M/s. Stemplay Labs Private Limited, First Floor, Door No.4/20, Sivagamipuram, First Cross Street, Thiruvanniyur, Chennai 600 041 (hereinafter called as the "Applicant") is proposing to commence the manufacturing and supply of children's toys, primarily composed of plastic components with occasional use of materials such as magnets and rubber parts (e.g. Rubber bands). They have stated that their toys are non-electronic in nature and fall under 9503 0030 attracts GST rate of 12% (6% CGST + 6% SGST). They also stated that similar toy products such as LEGO which are available on the Amazon online platform are subject to GST at the rate of 12%. They have registered themselves under GST Act with GSTIN 33ABOCS4796B1Z2 w.e.f 20.01.2025.

2. The Applicant has made a payment of application fees of Rs.5,000/- each under sub rule (1) of Rule 104 of CGST Rules, 2017 and SGST Rules, 2017.

**Statement of facts in brief:**

3.1. The applicant has stated that their company will be engaged in the business of manufacturing Toy products for children in the age group between 3 to 10 years and is seeking an advance ruling on the matter specified. Currently, they are in the product development phase and has applied for Patent of its plastic components for Toys with Indian Patent Office, Government of India. The Toys produced by the company will be "Made in India" products to be sold within India and overseas.

3.2. The applicant has further stated that they are in the process of commencing the manufacturing of children's toys, primarily made of plastic components with occasional use of magnets, rubber parts like rubber bands etc. They confirmed that the toys they intend to make are not electronic in nature. They enclosed the photocopies of toys and their components with their application.

4. In the meanwhile, the applicant vide their letter dated 23.04.2025 has informed that since the specific matter for which an advance ruling was sought has been resolved internally with the guidance of their tax advisors and as such they require no further clarification at this stage. Further the applicant stated that the request for advance ruling is no longer necessary and considering the present circumstances, they have decided to withdraw the application filed by them and not to proceed further.


**Discussions and Findings:**

5.1 After due consideration, we have taken on record the applicant's letter dated 23.04.2025, wherein they have withdrawn their advance ruling application and not willing to proceed further. The applicant request is considered and the application is disposed and treated as withdrawn without going into the merits or detailed facts of the case.

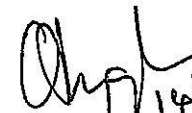
5.2. In view of the above, we rule as under,

**Ruling**

The Advance Ruling Application received from the applicant on 10.03.2025 is disposed as withdrawn as per the request of the applicant's letter dated 23.04.2025.

  
(B. Suseel Kumar)  
Member (SGST)



  
(C. Thiyagarajan)  
Member (CGST)

To

**M/s. Stemplay Labs Private Limited,**  
**GSTIN: 33ABOCS4796B1Z2**  
First Floor, Door No.4/20,  
Sivagamipuram,  
First Cross Street,  
Thiruvanmiyur, Chennai - 600 041.  
**(By RPAD)**

**Copy submitted to:**

1. The Principal Chief Commissioner of GST and Central Excise,  
26/1, Uthathamar Mahatma Gandhi Road,  
Nungambakkam, Chennai 600 034.
2. The Commissioner of Commercial Taxes,  
2<sup>nd</sup> Floor, Ezhilagam, Chepauk, Chennai 600 005.
3. The Principal Commissioner of GST and Central Excise,  
Chennai South Commissionerate,  
MHU Complex,  
692, Annasalai,  
Nandanam, Chennai 600 035.

**Copy to:**

1. The Assistant Commissioner (ST),  
Thiruvanmiyur Assessment Circle,  
Integrated Building for Commercial Taxes and Registration Department,  
Room No.242, 2<sup>nd</sup> Floor,  
Nandanam, Chennai - 600 035.
2. Stock File – A1