

**AUTHORITY FOR ADVANCE RULING
TAMILNADU ADVANCE RULING AUTHORITY
PAPJM Buildings, II Floor, No.1, Greams Road, Chennai-6**

**PROCEEDINGS OF THE AUTHORITY FOR ADVANCE RULING U/s.98 OF
THE
GOODS AND SERVICES TAX ACT, 2017.**

Members present are:

1. Ms. Manasa Gangotri Kata, IRS Joint Commissioner/Member,
Office of the Commissioner of GST & Central Excise, Chennai.
2. Thiru Kurinji Selvaan V.S., M.Sc., (Agri.), M.B.A.,
Joint Commissioner (ST) / Member
Office of the Authority for Advance Ruling, Tamil Nadu, Chennai-6

ORDER No. 14 /ARA/2019 Dated 22 .03.2019

GSTIN Number, if any / User id	33AMRPK5234D1Z6	
Legal Name of Applicant	Mr. Abubacker Kaleelrahman	
Trade Name of the Applicant	M/s. Sameer Mat Industries	
Registered Address / Address provided while obtaining user id	No. 18-100, Phazhathottam Main Road, Kanyakumari, Tamil Nadu. Pin Code - 629702.	
Details of Application		
Concerned Officer	State : Nagarcoil (Rural) Assessment Circle Centre : Sub-Commissionerate: Tirunelveli; Division: Tirunelveli	
Nature of activity(s) (proposed / present) in respect of which advance ruling sought for		
A	Category	Trading.
B	Description (in brief)	The Applicant is engaged in the Trading business of Polypropylene Mat which are plaited using Polypropylene Straw.
Issue/s on which advance ruling required		1. Classification (correct HSN Code) for Polypropylene mats. 2. The applicable tax rate for Polypropylene Mats.

Question(s) on which advance ruling is required	<p>1. Whether Polypropylene Mat which are plaited using polypropylene Straw falls under Chapter Heading 4601 or 3902?</p> <p>2. What is the tax rate for Polypropylene Mats ?</p>
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Note: Any appeal against this Advance Ruling order shall lie before the Tamil Nadu State Appellate Authority for Advance Rulings, Chennai as under Sub-Section (1) of CGST Act / TNGST Act 2017, within 30 days from the date on the ruling sought to be appealed is communicated.

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 same provisions under the Tamil Nadu Goods and Service Tax Act.

Mr. Abubacker Kaleel Rahman (Prop. : M/s. Sameer Mat Industries), No. 18-100, Pazhathottam Main Road, Kanyakumari – 629702 (herein after referred as ‘Applicant’) is registered under the GST Act 2017 vide GSTIN: 33AMRPK5234D1Z6 . The Applicant is engaged in the trading business of Polypropylene Mats which are plaited using Polypropylene Straw on wholesale and retail basis. The Applicant has sought Advance Ruling on the following questions:

- “1. Whether HSN Code for Polypropylene Mat which are plaited using Polypropylene Straw falls under Chapter Heading 4601 or 3902 ?*
- 2. What is the applicable tax rate for the Polypropylene Mats ?”*

The Applicant has submitted the copy of application in Form GST ARA – 01 and also submitted copy of Challan evidencing payment of application fees of Rs.5000/- each under Sub-rule (1) of Rule 104 of CGST Rules 2017 and also SGST Rules 2017.

2. The Applicant is engaged in the business of trading of Polypropylene Mats on wholesale and retail basis. They are buying from various manufacturers and selling the Polypropylene Mat. The HSN code for the mats given by the manufacturer is 460101. They are invoicing the outward

supply mentioning the description as “Polypropylene Mats /Mattings” under the HSN Code 460101.

2.1 The Applicant has stated that the HSN Code for the Polypropylene Mats as given by the manufacturer is 460101 and it is also in the GST Tariff Ready Reckoner. Further, as per the Circular No. 4/2018 – Customs in F.No. 609/12/2018 – DBK dated 24/01/2018, issued by the Central Board of Customs & Excise, Department of Revenue, Ministry of Finance, the Polypropylene Mats are classified under tariff item 460101.

2.2 They have further stated that the tax officials are stating that HSN Code 3902 is applicable for Polypropylene Mats.; that as per the GST HSN Chapter 39, the tariff item 3902 is for Polymers of Propylene or of Other Olefins, in ‘Primary Forms’ that means “in liquid form/crude form”, and the same will not be applicable for Polypropylene Mats which are plaited using polypropylene Straw.; The actual HSN Code for Propylene Mats shall be 460101 as per the Circular in F.No. 93/24/87 – CX.3 dated 16/06/1987 issued by the Ministry of Finance, and, judgment of the Customs, Excise and Gold Tribunal in Supreme Industries Ltd. vs. Commissioner of Central Excise dated 27/05/2004. The Applicant in support of their claim has filed copy of Circular in F.No. 93/24/87 – CX.3 dated 16/06/1987 issued by the Ministry of Finance (Department of Revenue), New Delhi and copy of Judgment in the case of M/s. Supreme Industries Ltd. Vs. Commissioner of Central Excise dated 27/05/2004 and also Circular No. 4/2018 – Customs, F.No. 609/12/2018 – DBK dated 24/01/2018 alongwith Annexure A and B issued by the Ministry of Finance, Department of Revenue, Central Board of Excise and Customs, Drawback Division, New Delhi. The Applicant also submitted copy of letter received from the Plastics Export Promotion Council, Mumbai alongwith extract copy of Notification No. 131/2016-Customs (N.T.), dated 31.10.2015 and Notification No. 132/2016-Customs (N.T.), dated 31.10.2016 and also Circular No. 50/2016 dated 31.10.2016 issued by the Ministry of Finance, Department of Revenue, Govt. of India notified All Industry Rates (AIR) of Duty Drawback for 2016-2017 to justify their view in respect of classification of Polypropylene Mats.

3.1 The Authorized Representative for the Applicant was heard in the matter on 11.03.2019. The learned representative stated that they are trading in 'Polypropylene Mats' which are made of Polypropylene tapes and are bonded together.; that the mats should be classified under CTH 460101 as per Drawback Schedule, HSN, WCO explanatory notes and also case laws submitted. They gave a written submission of the same and agreed to submit manufacturing process with raw materials used, photos of samples and sales invoices. They submitted copies of purchase invoice, where it is called 'Polypropylene Mat' and also commonly called 'Satranji'. In the written submission, they had stated that

- They are doing polypropylene Mat business; the HSN Code for the mats as given by the Manufacturer is 460101
- Chapter Notes to Chapter 46 of the HS Nomenclature 2017 Edition of the World Customs Organisation exactly describes the Polypropylene Mat which is also called as Satranj or Polypropylene Straw Mat.
- Circular in F.No. 93/24/87-CX3 dated 16.06.1987 issued by the Ministry of Finance clarified the HSN Code for Polypropylene Mat is 4601
- The Judgment of the Customs, Excise and Service Tax Tribunal in the case of Supreme Industries Ltd. Vs. Commissioner of Central Excise on 27th May 2004 decided that the correct HSN Code is 4601 for Polypropylene mats
- As per Circular No. 4/2018-Customs, F.No. 609/12/2018-DBK dated 24.01.2018, issued by the Central Board of Customs & Excise, the Polypropylene mats are classified under tariff item 460101
- They are not manufacturers and they are buying from various manufacturers and selling the Mat. The manufacturers are classifying under 4601.

3.2 The Applicant filed copy of tax invoices of inward supply indicating "PP MAT" under HSN 4601; outward supply as "PP STRAW MAT" , " PP

SCRAP MAT” under 4601; photo copy of samples ; manufacturing process of Polypropylene Mats furnished by M/s. Satej Industries who manufactures Polypropylene Mats as detailed below :-

The base material used in manufacturing of Mats is Polypropylene. Pellets of waste Polypropylene material is mixed with various colours to create the desired tone that matches the design. These colour mixed pellets first converted into Hollow Tubes (Straw) formed by application of heat & air on an extruder machine. These Tubes (Straw) are cut according to size of Mats to be manufactured. Then, the highly manual Mat weaving process begins. The Polypropylene Tubes (Straws) are placed both side of the machine & weaving starts around polypropylene Yarn. After weaving these mats are cut into market size requirement.

4. The details and documents furnished by the applicant were examined. It is seen from the manufacturing process that the base material used in manufacturing of Mats is Polypropylene pellets of waste or virgin Polypropylene material of various colours to create the desired design. These pellets are first converted into hollow tubes (straw) formed by application of heat & air on an extruder machine. These tubes (straw) are cut according to size of mats and woven together with yarn to create the product in question. The inward and outward supply invoices of the applicant referred to these products as “PP MAT” , “PP STRAW MAT” ,and “PP SCRAP MAT” under 4601. The issue before us is to determine whether the ‘Polypropylene Mats’ supplied by the applicant are classified under CTH 4601 or CTH 3902 and the applicable rate of tax on such mats.

5. In terms of explanation (iii) and (iv) to Notification No. 1/2017 - Central Tax (Rate) dt. 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.

5.1 The relevant Chapter Notes of Chapter 39 of the Customs Tariff and the entries related to the CTH 3902 are examined as under:

The Chapter Notes (relevant) are as follows:

Notes.

1.- Throughout the Nomenclature the expression "plastics" means those materials of headings 39.01 to 39.14 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 the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2.- This Chapter does not cover :

- (a) Lubricating preparations of heading 27.10 or 34.03;
- (b) Waxes of heading 27.12 or 34.04;
- (c) Separate chemically defined organic compounds (Chapter 29);
- (d) Heparin or its salts (heading 30.01);
- (e) Solutions (other than colloidions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 32.08); stamping foils of heading 32.12;
- (f) Organic surface-active agents or preparations of heading 34.02;
- (g) Gum gums or ester gums (heading 38.06);
- (h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);
- (ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);
- (k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);
- (l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;
- (n) Plaits, wickerwork or other articles of Chapter 46;

From the above, it is evident that Chapter 39 does not cover plaits, wickerwork or other articles of Chapter 46.

5.2 The applicant claims that the polypropylene mats are classifiable under CTH 4601.

Customs Tariff Heading 4601 is as follows:

4601

PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, WHETHER OR NOT ASSEMBLED INTO STRIPS ; PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, BOUND TOGETHER IN PARALLEL STRANDS OR WOVEN, IN SHEET FORM, WHETHER OR NOT BEING FINISHED ARTICLES (FOR EXAMPLE, MATS, MATTING, SCREENS)

- *Mats, matting and screens of vegetable materials :*

4601 21 00	-- Of bamboo
4601 22 00	-- Of rattan
4601 29 00	-- Other
4601 92 00	-- Of bamboo
4601 93 00	-- Of rattan
4601 94 00	-- Of other vegetable materials
4601 99 00	-- Other

Chapter Note 1 of Chapter 46 of Customs Tariff is as follows:

Notes.

- 1.- In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
- 3.- For the purposes of heading 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

General notes to Explanatory Notes to Chapter 46 of HSN states that,

GENERAL

In addition to articles of loofah, this Chapter covers semi-manufactured products (heading 46.01) and certain articles (headings 46.01 and 46.02) made by interlacing, weaving or by similar methods of assembling unspun materials, particularly :

- (1) Straw, osier or willow, bamboos, rushes, rattans, reeds, chipwood (i.e., wood in thin strips), drawn wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves such as those of banana plants or palm trees), **provided** they are in a state or form suitable for plaiting, interlacing or similar processes.
- (2) Unspun natural textile fibres.
- (3) Monofilament and strip and the like of plastics of Chapter 39 (but **not** monofilament of which no cross-sectional dimension exceeds 1 mm **nor** strip or the like of an apparent width not exceeding 5 mm, of man-made textile materials, of **Chapter 54**).
- (4) Strips of paper (including paper covered with plastics).
- (5) Certain materials consisting of a textile core (unspun fibres, braid, etc.), wound or covered with strips of plastics, or thickly coated with plastics, so that the product no longer has the character of the fibres, braid, etc., forming the core.

and the HSN Notes to Tariff Heading 4601, states as follows:

(A) Plaits and similar products of plaiting materials, whether or not assembled into strips.

This group covers :

- (1) **Plaits.** These consist of strands of plaiting material, without warp or weft, interlaced either by hand or machine in a general longitudinal direction. By varying the nature, colour, thickness and number of strands, and the manner of interlacing, different decorative effects may be obtained.

Plaits of this kind may be joined side by side and assembled into wider strips by sewing, etc.

- (2) **Products similar to plaits** in the sense that they have the same or similar uses, and that, though they are made by a process other than plaiting, they are also formed in longitudinal thong-like forms, strips, etc., from plaiting materials. They include :

(a) Products made from two or more strands by twisting together, joining together or otherwise assembling (**other than decorative motifs of heading 46.02**).

(b) Products (e.g., those known in trade as "China cord") consisting of a kind of cord made from non-crushed vegetable materials assembled simply by twisting.

The above goods are mainly used in millinery, but are also used for the manufacture of certain furniture, shoes, mats, baskets or other receptacles.

The goods of this heading may contain spun textile yarn serving primarily for assembly or reinforcement purposes, whether or not having a supplementary decorative effect.

(B) **Plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).**

The goods of this group are obtained either directly from plaiting materials as defined in the General Explanatory Note to the Chapter or from the plaits or similar products of plaiting materials described in Part (A) above.

Those obtained directly from plaiting materials are either formed of strands woven together, generally in the manner of warp and weft fabrics, or made of parallel strands placed side by side and maintained in position in the form of sheets by transverse binding threads or strands holding the successive parallel strands.

The woven goods may consist wholly of plaiting materials, or may consist of a warp of plaiting material and a weft of textile yarn, or *vice versa*, provided that the sole function of the textile yarn (apart from incidentally introducing colour effects) is to bind the plaiting substances.

Similarly, in the case of the goods made by binding parallel strands of plaiting materials, the binder may be a plaiting material, a textile yarn or some other material.

Similar processes of binding together or weaving are also used to obtain goods in sheet form from the plaits or similar products of plaiting materials described in Part (A) above.

The goods of this group, which may be reinforced or backed or lined with woven textile fabric or with paper, include :

- (1) **Semi-manufactured products** such as raffia, rattan and similar fabrics; and the finer products made in the piece in the form of lapping or strips for use in millinery, upholstery, etc.
- (2) **Certain finished articles**, for example :
 - (a) Mats and matting (floor coverings, etc.), including in particular the so-called Chinese (or Indian) mats and matting (whether rectangular or in other shapes), made by weaving or binding together parallel strands of plaiting materials (or plaits or similar products of plaiting materials) with other plaiting materials, twine, cord, etc.
 - (b) Coarse matting such as the straw mats used for horticultural purposes.
 - (c) Screens or panels such as those of willow or osier; building panels of plaiting materials or of plaits or similar products of plaiting materials (straw, reeds, etc.) laid parallel, compressed and bound together at regular intervals with base metal wire. These building panels or slabs may be covered on all surfaces and edges with kraft paperboard.

The heading **excludes** mats and matting of coir or sisal fibre or the like with a base of cordage or of woven textile fabric (**Chapter 57**).

From the above, it is evident that

- “plaiting materials” means materials in a state or form suitable for plaiting, interlacing or similar processes which includes monofilament and strip and the like of plastics.
- mats made by weaving or binding parallel strands of plaiting materials are covered in the CTH 4601.

5.3 In the case at hand as per the manufacturing process furnished, it is seen that pellets on application of heat & air on an extruder machine are converted into the polypropylene tubes(straws)which is used as plaiting material. These are then woven or bound together in sheet form by placing them parallel to each other. After weaving the mats are cut into market size requirement. The subject goods are not classifiable under the chapter 39 as per Chapter Note 2 to chapter 39 . Further, they are covered under chapter 46 and more specifically under CTH 46019900.

5.4 We find that the classification of the 'Polypropylene Mats' as to whether they fall under Chapter 39 or Chapter 46 of Central Excise Tariff is considered by the CBEC in Circular F.No. 93/24/87-CX3 dated 16/06/1987. The operative portion of the Circular is extracted hereunder:

"A doubt has been raised as to whether plastic mat/matting (Satranji) should be classifiable as an article of plastic under Chapter 39, or as a manufacture of 'plaiting materials' under Chapter 46 of the C.E.T.

2. The matter has been examined in the Ministry. It is reported that, for the purpose of manufacture of plastic mat/matting (Satranji), poly propylene falling under sub-heading No. 3902.10 is first converted into tube form by application of heat and air on an extruder machine, the length of this tube of diameter 1.5 mm. is cut according to the size of the mat to be manufactured. These cut tubes are further used on weaving loom machines to produce Satranji with the help of polyester or cotton yarn as weft material.

3. Articles of plastics remained classified under Heading No. 39.22 of the CET during the period prior to 10-2-1987 (starting from 28-2-1986). From 18-2-1987, articles of plastics stand classified under five different headings i.e. Heading Nos. 39.22, 39.23, 39.24, 39.25 and 39.26 of CET. A perusal of the tariff description of all the above-mentioned headings does not indicate that such headings cover even the woven plastic materials like plastic mat/mating (Satranji). The relevant Section and Chapter Notes of CET as well as the HSN do not give such an indication. Therefore, it was felt necessary to examine whether the product in question could merit classification under Heading No. 46.01 of the CET.

4. Heading No.46.01 of the CET covers, 'manufactures of straw, of esparto or of other plaiting materials; basket ware and wickerwork

NOTES : 1. In this Chapter, the expression “plaiting materials” means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattan, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics’.As already stated, plastic mat/matting (Satranji) is manufactured out of plastic tubes of diameter 1.5 mm cut according to the size of the mat to be manufactured. As monofilaments are normally solid cross section, plastic tubes of diameter of 1.5 mm used for manufacture of Satranji could be covered within the term ‘monofilament and strips and the likes of plastics’ as used in chapter 46. Therefore, plastic mat matting (Satranji) appears to be covered under Chapter 46 of CET as an article of plaiting materials. Both under Note 1 of Chapter 46 of CET and Note of Chapter 46 of Customs Tariff ‘plaiting material’ includes ‘monofilament and strips and the like of plastic’. It is also seen from the description of Heading No. 46.01 of the HSN that it covers mat/matting/screens of all plaiting materials and in the HSN Chapter Note 1 of Chapter 46 also, ‘plaiting materials includes ‘monofilaments and strips of and the like of plastics’. In the HSN Notes below Heading No.46.01, mats/matting (whether rectangular or in other shapes) made by weaving or binding parallel strands of plastic material, twine or binding material strands of plaiting material, twine, cord etc, are also mentioned as goods falling within the scope of Heading No. 46.01 of the HSN.

5. In view of the above, it is clarified that Plastic Mat/Matting (Satranji) would be appropriately classified under Heading No. 46.01 of the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986).”

The Central Excise Tariff was aligned with Customs Tariff after the enactment of the Central Excise Tariff Act 1985 which are in alignment with the HSN. Further, in the case at hand the process of manufacture of the Propylene Mat is similar to that considered in the Circular. Therefore we hold that the ‘Polypropylene Mats’ supplied by the applicant is classifiable under CTH 46019900.

5.5 It is pertinent to note that the classification of the ‘Propylene Mats’ under CTH 4601 is in line with the classification in the Drawback Schedule in respect of ‘Polypropylene Mats’.

6. On the applicable rate of tax, the product in hand is classified under CTH 4601. Notification No. 01/2017-C.T. (Rate) dated 28.06.2017 and Notification No. II(2)/CTR/532(d-4)/2017 vide G.O. (Ms) No. 62 dated 29.06.2017 under Schedule II covers CTH 4601 which is reproduced as follows:

Schedule-II -6%

S.No.	Chapter Heading /Sub-heading /Tariff item	Description of goods
103.	4601	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats matting, screens) of vegetable materials such as of Bamboo, of rattan, of Other Vegetable materials

The above entry covers plaits and similar products, whether or not being finished articles but made of vegetable materials such as of Bamboo, of rattan, of Other Vegetable materials. In the case at hand, the mats are made of Polypropylene, which are definitely not of vegetable materials and therefore are not covered under Sl.No. 103 of Schedule -II above. As the Polypropylene mats are not specified elsewhere in the rate schedules, the applicable rate CGST @ 9% as per Sl.No. 453 of Schedule -III of Notification No. 01/2017-C.T.(Rate) dated 28.06.2017 and SGST @ 9% as per Sl.No. 453 of Schedule -III of Notification No. II(2)/CTR/532(d-4)/2017 vide G.O. (Ms) No. 62 dated 29.06.2017

S.No.	Chapter Heading/Sub-heading/Tariff item	Description of goods
453.	Any Chapter	Goods which are not specified in Schedule I, II, IV, V or VI

Notification No. 6/2018-C.T.(Rate) dated 25.01.2018 amended the entry at Sl.No. 198A of Schedule I inserted vide Notification No. 27/17-C.T.(Rate)

dated 22.09.2017 and the amended entry was amended by Notification No. 6/2018 – C.T.(Rate) dated 25.01.2018 and Notification No. 06/2018-state ntfcn. Rate, dated 25-01-2018 reads as

S.No.	Chapter Heading/Sub-heading/Tariff item	Description of goods
198A	4601, 4602	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

The above entry covers the Polypropylene mats falling under CTH 4601. Therefore the rate applicable is 2.5% CGST and 2.5% SGST, effective from 25.01.2018. The said entry is renamed as Sl.No. 198AA of Schedule I of Notification No. 01/2017-C.T.(Rate) dated 28.06.2017 vide Notification No. 24/2018 dated 31.12.2018 and as Sl.No. 198AA of Schedule I of Notification No. II(2)/CTR/532(d-4)/2017 vide G.O. (Ms) No. 62 dated 29.06.2017 vide Notification No. 24/2018-state ntfcn. Rate, dated 31.12.2018 with effect from 01.01.2019.

7. In light of the above, we rule as under:

RULING

1. The Polypropylene Mat which are plaited using Polypropylene Straw is classifiable under CTH 46019900
2. The applicable tax rate from 1.7.2017 to 24.1.2018 is 9% CGST as per Sl.No. 453 of Schedule –III of Notification No. 01/2017-C.T. (Rate) dated 28.06.2017 as amended and 9% SGST as per Sl.No. 453 of Schedule –III of Notification No. II (2)/CTR/532(d-4)/2017 vide G.O. (Ms) No. 62 dated 29.06.2017 as amended. The rate from 25.01.2018 to 31.12.2018 is 2.5% CGST as per Sl No 198A of Schedule I of Notification No. 01/2017-C.T. (Rate) dated 28.06.2017 as amended and 2.5% SGST as per Sl No 198A of Schedule I of Notification No. II (2)/CTR/532(d-4)/2017 vide G.O. (Ms) No. 62 dated 29.06.2017 as amended. The rate from 01.1.2019 onwards is 2.5% CGST as per Sl No

198AA of Schedule I of Notification No. 01/2017-C.T. (Rate) dated 28.06.2017 as amended and 2.5% SGST as per Sl No 198AA of Schedule I of Notification No. II (2)/CTR/532(d-4)/2017 vide G.O. (Ms) No. 62 dated 29.06.2017 as amended.

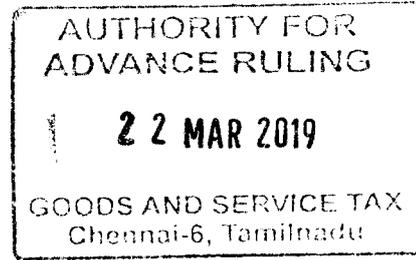
K. Manasa 22/3/19
Ms. Manasa Gangotri Kata, IRS

Member, CGST

Thiru. Kurinji Selvaan V.S. 22-03-2019
Thiru. Kurinji Selvaan V.S.,
M.Sc., (Agri.), M.B.A.,
Member, TNGST

To

Mr. Abubacker Kaleelrahman,
Proprietor,
M/s. Sameer Mat Industries,
No. 18-100, Pazhathottam Main Road,
Kanyakumari - 629702
Tamil Nadu.



// By Speed Post with Ack. Due //

Copy submitted to :-

1. The Additional Chief Secretary / Commissioner of Commercial Taxes, 2nd Floor, Ezhilagam, Chepauk, Chennai - 600 005.
2. The Principal Chief Commissioner of CGST & Central Excise, No. 26/1, Uthamar Mahatma Gandhi Road, Nungambakkam, Ch - 600 034.

Copy to:

3. The Commissioner of GST & C.Ex., Chennai South Commissionerate.
4. The Assistant Commissioner (ST), Nagarcoil (Rural) Assessment Circle Commercial Tax Building, No. 131, Mead Street, Nagarcoil 629 001.
5. Master File / spare