

---

**Updates/GST/Advance Ruling/Legal-09/2022**  
**Dt. 01/08/2022**

**(Advance Rulings in Gujarat from 5<sup>th</sup> July to 31<sup>st</sup> July, 2022)**

**Advance Ruling Branch**  
**Gujarat State Tax Department**



Rulings given by Appellate Authority of Advance  
Rulings (AAAR)

# M/s. Karam Green Bags

Sr. No.	Advance Ruling sought for	Ruling
1.	<p><b>Questions on which Advance Ruling sought:</b></p> <p>1. <i>“Whether the product <u>Non-woven Bags manufactured through the intermediate product, Non-Woven Fabrics classifiable under Heading No. 5603 are properly classifiable under Heading No.6305 or under Heading 3923?</u></i></p> <p>2. <i>Whether the product Non-woven Bags would be <u>eligible for exemption under Notification No.01/2017-CT(Rate) and 01/2017-IT(Rate) dated 28.06.2017, as amended?</u>”</i></p>	<p>➤ The product in <u>question viz. Polypropylene Non-woven bags merits classification under Chapter Heading 3923</u> of the HSN/Customs Tariff Act, 1975 and reject the appeal filed by appellant M/s Karam Green Bags and <b><u>upheld the Advance Ruling</u></b> No. GUJ/GAAR/R/63/2020 dated 17.09.2020 of the Gujarat Authority for Advance Ruling.</p>

# M/s. Rotex Fabric Pvt. Ltd.

Sr. No.	Advance Ruling sought for	Ruling
1.	<p><b>Questions on which Advance Ruling sought:</b></p> <p><i>“Whether the product <u>Non-woven Bags manufactured through the intermediate product, Non-Woven Fabrics classifiable under Heading No. 5603 are properly classifiable under Heading No.6305 or under Heading 3923?</u></i></p> <p><i>Whether the product Non-woven Bags would be <u>eligible for exemption under Notification No.01/2017-CT(Rate) and 01/2017-IT(Rate) dated 28.06.2017, as amended?</u>”</i></p>	<p>➤ The product in question <b><u>viz. Polypropylene Non-woven bags merits classification under Chapter Heading 3923</u></b> of the HSN/Customs Tariff Act, 1975 and reject the appeal filed by appellant M/s Rotex Fabric Pvt. Ltd. and <b><u>upheld the Advance Ruling No. GUJ/GAAR/R/84/2020</u></b> dated 17.09.2020 of the Gujarat Authority for Advance Ruling.</p>

# M/s. Max Non Woven Pvt. Ltd.

Sr. No.	Advance Ruling sought for	Ruling
1.	<p><b>Questions on which Advance Ruling sought:</b></p> <p><i>“Whether the product <u>Non-woven Bags manufactured through the intermediate product, Non-Woven Fabrics classifiable under Heading No. 5603 are properly classifiable under Heading No.6305 or under Heading 3923?</u></i></p> <p><i>Whether the product Non-woven Bags would be eligible for exemption under Notification No.01/2017-CT(Rate) and 01/2017-IT(Rate) dated 28.06.2017, as amended?”</i></p>	<p>➤ The product in question <b><u>viz. Polypropylene Non-woven bags merits classification under Chapter Heading 3923</u></b> of the HSN/Customs Tariff Act, 1975 and reject the appeal filed by appellant M/s Max Non Woven Pvt. Ltd. and <b><u>upheld the Advance Ruling</u></b> No. GUJ/GAAR/R/62/2020 dated 17.09.2020 of the Gujarat Authority for Advance Ruling.</p>

# M/s. Girivarya Non Woven Fabric Pvt. Ltd.

Sr. No.	Advance Ruling sought for	Ruling
1.	<p><b>Questions on which Advance Ruling sought:</b></p> <p><i><u>“Whether the product <u>Non-woven Bags manufactured through the intermediate product, Non-Woven Fabrics classifiable under Heading No. 5603 are properly classifiable under Heading No.6305 or under Heading 3923?</u></u></i></p> <p><i>2. <u>Whether the product Non-woven Bags would be eligible for exemption under Notification No.01/2017-CT(Rate) and 01/2017-IT(Rate) dated 28.06.2017, as amended?</u></i></p>	<p>➤ The product in question viz. <b><u>Polypropylene Non-woven bags merits classification under Chapter Heading 3923</u></b> of the HSN/Customs Tariff Act, 1975 and reject the appeal filed by appellant M/s Girivarya Non Woven Fabric Pvt. Ltd. and <b><u>upheld the Advance Ruling</u></b> No. GUJ/GAAR/R/73/2020 dated 17.09.2020 of the Gujarat Authority for Advance Ruling.</p>

# M/s. Apar Industries Ltd.

Sr. No.	Advance Ruling sought for	Ruling
1.	<p><b>Questions on which Advance Ruling sought:</b></p> <p><i>““Whether the applicability or determination of liability to pay Tax on Solar DC Cables to be used in the manufacture of Solar Power Generating System/Solar Power Generator at 5% GST rate is legally correct and in order in terms of Schedule-I of Notification No. 1/2017- Integrated Tax (Rate) or not?””</i></p>	<p>➤ We modify the Advance Ruling No. GUJ/GAAR/R/02/2021 dated 20.01.2021 of the Gujarat Authority for Advance Ruling and held that the product Solar DC Cables to be used in the manufacture of Solar Power Generating System/Solar Power Generator is eligible for benefit of Entry at Sr. No. 234 under Schedule-I of Notification No.01/2017-Integrated Tax (Rate) dated 28.06.2017 and liable to be taxed at 5% GST up to 30.09.2021 and thereafter under Entry at Sr. No.201A of Schedule-II of Notification No. 01/2017-IT (Rate) dated 28.06.2017 amended vide Notification No. 08/2021-IT (Rate) dated 30.09.2021 and liable to be taxed at 12% GST w.e.f. 01.10.2021.</p>

# M/s. Apar Industries Ltd.

Sr. No.	Advance Ruling sought for	Ruling
1.	<b>Questions on which Advance Ruling sought:</b> <i>““Whether the applicability or determination of liability to pay Tax on HT/LT XLPE Cables to be used in the manufacture of Solar Power Generating System/Solar Power Generator at 5% GST rate is legally correct and in order in terms of Schedule-I of Notification No. 1/2017- Integrated Tax (Rate) or not?””</i>	➤ We modify the Advance Ruling No. GUJ/GAAR/R/03/2021 dated 20.01.2021 of the Gujarat Authority for Advance Ruling and held that the product HT/LT XLPE Cables to be used in the manufacture of Solar Power Generating System/ Solar Power Generator is eligible for benefit of Entry at Sr. No. 234 under Schedule-I of Notification No.01/2017- Integrated Tax (Rate) dated 28.06.2017 and liable to be taxed at 5% GST up to 30.09.2021 and thereafter under Entry at Sr.No.201A of Schedule-II of Notification No.01/2017-IT (Rate) dated 28.06.2017 amended vide Notification No. 08/2021-IT (Rate) dated 30.09.2021 and liable to be taxed at 12% GST w.e.f. 01.10.2021.



# Thanks

---

**Note:**

- a) The above rulings are available on the department's website for reference.
- b) Please contact the Advance Ruling Branch in case of any ambiguity in the above rulings.