

Ashit Shah

16 Rate of Tax on Non-woven PVC coated fabric: Facts of the matter: The applicant is a manufacturer of textile fabric coated laminated or IMP PVC & PVC sheet films. They sell their product under two categories viz textile fabric coated laminated or IMP PVC falling under HSN code 59031090 & PVC sheet films falling under HSN code 39209922. They intend to produce nonwoven coated laminated or IMP PVC whose main usage of the is as table cover, TV cover, washing machine cover, and for making bags. The applicant sought clarification / ruling on whether their product falls under HSN 56031400 and attract 12% rate of tax or other tariff headings. Observation of the Authority: Non-woven coated fabrics, despite containing nonwoven components, do not meet the criteria for classification under HSN 56031400. This classification was deemed inappropriate because the product does not derive its essen.....