

Ashit Shah

31 GST Rate on PVC Floor Mats for Cars Facts of the matter: The appellant is engaged in the manufacture & supply of floor mats for four- wheel motor vehicles [cars], which are essentially made of PVC [poly vinyl chloride] material. The appellant was of the view that the floor mat for four-wheel motor vehicles [cars] would merit classification under CTH 3918, as the product in question is a floor covering of plastic. Hence, appellant seek ruling as regard applicable rate of tax on the PVC Floor mates used for Cars. Observations of the Authority: appellant's product is an admixture of PVC leather, PU Foam [polyurethane foam], XLPE foam; that cotton thread and adhesive is used to bind the materials and then Heel pad is affixed on the PVC mat; CTH 390410 covers items by the descripti.....