GUJARAT AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX D/5, RAJYA KAR BHAVAN, ASHRAM ROAD, AHMEDABAD – 380 009.	NATION TAX MARKET

ADVANCE RULING NO. GUJ/GAAR/R/2026/31
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2025/AR/39)

Date: 07/08/2026

Name and address of the applicant	:	M/s. Amit Vinodkumar Kanjiya (Trade name: Akplast Packaging), Plot No.6, Shree Radhe Krishna Industrial Park, Near Narmada Canal Road, Mota Julandra, Taluka Dehgam, Gandhinagar, Gujarat -382305.
GSTIN of the applicant	:	24AVNPK2137J1ZI
Jurisdiction Office	:	Office of the Assistant Commissioner of State Tax,Unit-22,Range-6, Division-2, Ahmedabad
Date of application	:	01.10.2025
Clause(s) of Section 97(2) of CGST/GGST Act, 2017, under which the question(s) raised.	:	(a)
Date of Personal Hearing	:	08.04.2026
Present for the applicant	:	Shri Amit V.Kanjiya , Shri Nikhilkumar Vasava(Assistant Commissioner of the State Tax , Unit 22, Ahmedabad)

Brief facts:

M/s Amit Vinodkumar Kanjiya (Trade name: Akplast Packaging), Plot No.6, Shree Radhe Krishna Industrial Park, Near Narmada Canal Road, Mota Julandra, Taluka Dehgam, Gandhinagar, Gujarat -382305 [for short – '*applicant*'], is registered under GST and their GSTIN is 24AVNPK2137J1ZI.

2. The applicant has submitted that he is engaged in the manufacture of plastic twine (sutli) as a finished product. He buys and uses granules as raw material. His product is used for agricultural packing and industrial packing. He is charging 18% GST (9% CGST + 9% SGST) on the sale of plastic twine as packaging material under HSN 39239090 as on today. He has further submitted that plastic twine (sutli) appears to fall under HSN 5607. He has stated that GST was being charged at the rate of 12% prior to 22.09.2025 and at the rate of 5% thereafter on the said product. He has therefore requested clarification regarding the applicable GST rate.

3. The question raised by the Applicant is as under:-

"1. Correct HSN for plastic twine (sutli).
2. Correct GST rate to charge on plastic twine(sutli)."

4. Personal hearing was granted on 08.04.2026 wherein Shri Amit V. Kanjiya (Trade name: Akplast Packaging) appeared on behalf of the applicant and reiterated the facts & grounds as stated in the application. During the course of hearing, the representative (the applicant himself) was asked to submit the manufacturing process of the product.

5. The applicant vide email dated 09.04.2026 has submitted the manufacturing process of their product and also his interpretation of law in this regard, which is as under:-

5.1 Process of making Plastic Sutli (Twine)

Extrusion in textiles is a manufacturing process that melts polymer resins—such as polyester, nylon, or polypropylene, polyethylene —and forces them through a specialized metal plate called a T-die to create continuous filaments or sheets. This method forms synthetic yarns, fibres, ropes, twines etc. by melting, extruding, cooling, drawing, twisting, and winding the polymer, enabling the production of durable, lightweight, and moisture-resistant materials.

(i) The process starts with Polypropylene (PP) or Polyethylene (PE) granules. These are mixed with a "Masterbatch" (concentrated pigment) to provide colour to product. The mixture is fed into a Hopper, which ensures a steady flow into the extruder.

(ii) Extrusion (This process belongs to Textile Twine & Cordage making Industries): The granules enter a heated screw barrel where a giant rotating screw melts them at temperatures between 210°C and 260°C. The molten plastic is pushed through a T-Die (a flat slit), emerging as a continuous, thin, flat plastic sheet.

(iii) Quenching (The Cooling Bath): The hot plastic sheet is immediately submerged in a cold-water tank. This "shocks" the plastic into a solid state while keeping it flexible.

(iv) Slitting (Precision Cutting):The cooled film passes over a Slitter Unit—a bar equipped with dozens of razor-sharp blades spaced at precise intervals. These blades slice the wide sheet into many narrow "tapes" or yarn.

(v) Orientation (The Strength-Building Stage): This is the most critical part of the process. The tapes pass through a hot plate and over two sets of rollers (Godet rolls).

The second set of rollers spins 6 to 10 times faster than the first set. This pulls the tape, stretching it significantly and making it a softer yarn.

Molecular Alignment: This stretching aligns the polymer chains longitudinally. Without this, the plastic would snap; with it, the sutli (twine) gains the high tensile strength required for heavy-duty tying.

(vi) Winding: The finished twisted sutli (twine) is wound onto a coreless cone shaped pipe into a "cheese cone" (cylindrical roll) or a ball, ready for distribution.

5.2 Applicant's interpretation of law

(i) HSN 3923 covers "Articles for the conveyance or packing of goods, of plastics."This generally refers to finished containers, bags, or stoppers. HSN 5607, however, specifically covers "Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics."

(ii) HSN 3923 is for finished articles that have a defined shape (boxes, bags) while HSN 5607 belongs to the Textile Section (Section XI). Plastic sutli (twine) is a "linear textile." Because the tapes are stretched (oriented) and then twisted or braided, they lose their identity as a simple "plastic strip" and gain the identity of "twine."

(iii) The manufacturing process described above (Orientation and Twisting) is a textile manufacturing process. While the raw material is plastic (Chapter 39), the transformation into a twisted cord brings it under Chapter 56. Simple plastic packing strips (like those used in heat-sealing machines) might stay in 3923, but twisted sutli (twine) used for manual knotting is traditionally and technically "twine."

(iv) HSN 39239090 is a "residual" or "catch-all" category for miscellaneous plastic items while HSN 56074900 is a "specific" category for "Twine, cordage, ropes and cables of Polyethylene or Polypropylene." General Rule of Interpretation 3(a) states that a specific description shall be preferred to a general description. "Twine of Polypropylene" is a much more specific description of sutli (twine) than "Other article for packing."

(v) Common usage in the trade, plastic sutli (twine) is bought and sold as a substitute for natural fiber twine (like jute). Since jute twine is classified under Section XI

(Textiles), its direct plastic equivalent—designed with the same twist and purpose—should also be classified under the corresponding textile chapter for synthetic fibers. Plastic Sutli (twine) is a twisted & oriented product. Since the manufacturing process involves twisting and to achieve knot-holding strength, it meets the technical definition of 'Twine' under HSN 5607, rendering the general packing category of 3923 incorrect."

(vi) Key legal notes and principles (in essence):

You can rely on the General Rules for Interpretation (GRI) and Section/Chapter Notes:

- GRI 1: Classification is determined according to the terms of the headings and any relevant Section or Chapter Notes.
- Specific vs general: When a product can fall under a specific heading and a general heading, the specific heading prevails.

<u>Important conceptual points from Section/Chapter Notes (summarized in plain language):</u>

- Chapter 39 (Plastics) – Exclusion of textile materials:
- Chapter 39 generally covers primary forms and articles of plastics.
- However, it excludes goods that are more specifically covered as textile materials under Section XI.
- Narrow strips of plastics used as textile materials (for yarn, twine, etc.) are treated as textile materials, not as simple plastic articles.
- Chapter 56 / Heading 5607 – Twine, cordage, ropes and cables:
- This heading covers twine, cordage, ropes and cables made from:
- Textile fibers,
- Strip or the like of plastics,
- Including polypropylene and polyethylene.
- The Explanatory Notes explicitly mention twine of polypropylene or polyethylene strip as falling under this heading.

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(vii) Commercial understanding and trade practice: In trade and common parlance, this product is known and sold as "sutli" or "twine", not as a "plastic article" like a bag or container.

- It competes with and substitutes textile twine (jute, cotton, synthetic yarn twine), which are all classified under Heading 5607.
- Classifying it under 5607 aligns with commercial reality and international practice.

(viii) Why 3923 9090 is incorrect:

- Heading 3923 covers: "Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics."
- Typical examples: Bottles, cans, boxes, crates, bags, sacks, carboys, caps, closures, etc.
- Plastic sutli is not a container or closure.
- Does not itself "convey" or "contain" goods; it binds or ties them.
- Is a linear twine, not a shaped article.
- Therefore, 3923 9090 (other packing articles) is a misfit and too general, especially when a specific heading (5607) exists for twine of PP/PE strip.

(ix) Correct classification: 5607 4900:

- Based on:
- Nature of product: twine/sutli.
- Material: polypropylene/polyethylene strip or tape.
- Manufacturing process: extrusion → slitting → stretching → twisting.
- Use: tying, binding, bundling.
- HSN structure and notes: specific coverage under Heading 5607 for twine of PP/PE strip.
- The appropriate classification is HSN 5607 4900 – Twine, cordage, ropes and cables, of polyethylene or polypropylene strip or the like, other.

Discussion and findings

6. At the outset, we would like to state that the provisions of both the CGST Act and the GGST Act are the same, except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provisions under the GGST Act.

7. We have considered the submissions made by the applicant in their application for advance ruling as well as the submissions made both oral and written during the course of personal hearing. We have also considered the issue involved, the relevant facts & the applicant's submission/views in respect of question on which the advance ruling is sought. We also considered the written submission provided by the Assistant Commissioner of the State Tax, Unit-22, Ahmedabad dated 03/03/2026.

8. We find that the applicant is engaged in the manufacture of plastic twine (sutli) as a finished product. He buys and uses granules as raw material. His product is used for agricultural packing and industrial packing. He is charging 18% GST (9% CGST + 9% SGST) on the sale of plastic twine as packaging material under HSN 39239090 as on today. He has further submitted that plastic twine (sutli) appears to fall under HSN 5607. He has stated that GST was being charged at the rate of 12% prior to 22.09.2025 and at the rate of 5% thereafter on the said product. He has therefore requested clarification regarding the applicable GST rate.

9. The question raised by the Applicant is as under:-

> *"1. Correct HSN for plastic twine (sutli).*
> *2. Correct GST rate to charge on plastic twine(sutli)."*

10. The applicant has submitted that their product is manufactured through the process of extrusion involving: (i) mixing of Polypropylene (PP) or Polyethylene (PE) granules with a "Masterbatch" (concentrated pigment), (ii) heating of granules in screw barrel where a giant rotating screw melts them at temperatures between 210°C and 260°C, (iii) emergence of a continuous, thin, flat plastic sheet which is immediately submerged in a cold-water tank converting it into a solid state (cooled film/sheet) (iv) the sheet is passed over a Slitter Unit which slits the sheet into many narrow "tapes" or yarn. (v) These tapes pass through a hot plate and over two sets of rollers (Godet rolls) stretching it significantly and making it a softer yarn.

(vi) This stretching aligns the polymer chains longitudinally without which the plastic would snap and with it, the sutli (twine) gains the high tensile strength required for heavy-duty tying, (vii) The finished twisted sutli (twine) is wound onto a coreless cone shaped pipe into a "cheese cone" (cylindrical roll) or a ball, ready for distribution.

11. The applicant has also submitted that HSN 3923 covers "Articles for the conveyance or packing of goods, of plastics" which generally refers to finished containers, bags, or stoppers whereas HSN 5607, however, specifically covers "Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics." He has further submitted that Plastic sutli (twine) is a "linear textile" because the tapes are stretched (oriented) and then twisted or braided, they lose their identity as a simple "plastic strip" and gain the identity of "twine"; that the manufacturing process described above (Orientation and Twisting) is a textile manufacturing process and while the raw material is plastic (Chapter 39), the transformation into a twisted cord brings it under Chapter 56; that General Rule of Interpretation 3(a) states that a specific description shall be preferred to a general description; that it is used for tying, bundling, and binding, similar to textile twine/cordage in agriculture and other products; that within 5607 there is a specific coverage for twine, cordage, ropes and cables of polyethylene or polypropylene strip or the like and is covered by residual subheading 56074900; that the product is twine/cordage made from strip/tape of plastics, which is treated as textile material and not a container closure or packing article; that in trade and common parlance and that this product is known and sold as "sutli" or "twine" and not as a "plastic article" like a bag or container. The applicant has concluded that the appropriate classification of his product would be HSN 5607 4900.

12. We find that the applicant is presently classifying their product 'Plastic twine' under sub-heading 39239090 and paying GST @ 18% but is of the opinion that the product would be rightly classifiable under sub-heading 56074900. In view of the above, we find it prudent to refer to the Chapter Notes of Chapters 39 and 56 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), headings 3923 and 5607 as well as the HSN notes of the said headings. The same are reproduced below for reference:

__Chapter Notes of Chapter 39 (Plastics and articles thereof):__

NOTES:

1. Throughout this Schedule, the expression —plastics means those materials of headings 3901 to 3914 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 this Schedule 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 2710 or 3403;
(b) waxes of heading 2712 or 3404;
(c) separate chemically defined organic compounds (Chapter 29);
(d) heparin or its salts(heading 3001);
(e)solutions(other than collodions) consisting of any of the products specified in headings 3901 to 3913 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution (heading 3208); stamping foils of heading 3212;
(f) organic surface-active agents or preparation of heading 3402;
(g) run gums or ester gums (heading 3806);
(h) prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.
(ij) prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 3819);
(k) diagnostic or laboratory reagents on a backing of plastics (heading 3822);
(l) synthetic rubber, as defined for the purpose of Chapter 40, or articles thereof;
(m) saddlery or harness (heading 4201) or trunks, suit-cases, hand-bags or other containers of heading4202;
(n) plaits, wickerwork or other articles of Chapter 46;
(o) wall coverings of heading 4814;
(p) goods of Section XI(textiles and textile articles);
(q) articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walkingsticks, whips, riding-crops or parts thereof);
(r)imitation jewellery of heading 7117;
(s) articles of Section XVI (machines and mechanical or electrical appliances);
(t) parts of aircraft or vehicles of Section XVII;
(u) articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
(v) articles of Chapter 91 (for example, clock or watch cases);
(w) articles of Chapter 92 (for example, musical instruments or parts thereof);
(x) articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, illuminated signs, prefabricated buildings);
(y) articles of Chapter 95 (for example, toys, games, sports requisites); or
(z) articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouth-pieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils and monopods, bipods, tripods and similar articles).

3. Headings 3901 to 3911 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
(a) liquid synthetic polyolefins of which less than 60% by volume distils at 3000C, after conversion to 1,013 millibars when a reduced pressure distillation method is used (headings 3901 and 3902);
(b) resins, not highly polymerised, of the coumarone-indene type (heading 3911);
(c) other synthetic polymers with an average of at least 5 monomer units;
(d)silicones(heading 3910);
(e) resols (heading 3909) and other prepolymers.

4.The expressions —copolymers covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.

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For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer bends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together. If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6. In headings 3901 to 3914, the expression —primary forms applies only to the following forms: (a) liquids and pastes, including dispersions(emulsions and suspensions) and solutions; (b) blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7.Heading 3915 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 3901 to 3914).

8. For the purposes of heading 3917, the expression —tubes, pipes and hoses means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.

9. For the purposes of heading 3918, the expression —wall or ceiling coverings of plastics‖ applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics(on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10.In headings 3920 and 3921, the expression —plates, sheets, film foil and strip‖ applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

11.Heading 3925 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II: (a) reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l; (b) structural elements used, for example, in floors, walls or partitions, ceilings or roofs; (c) gutters and fittings thereof; (d) doors, windows and their frames and thresholds for doors; (e) balconies, balustrades, fencing, gates and similar barriers ; (f)shutters, blinds (including venetian blinds) and similar articles and parts and fittings thereof; (g) large scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses; (h) ornamental architectural features, for example, flutings, cupolas, dovecotes; and (ij) fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

SUB-HEADING NOTES :

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:
(a) where there is a sub-heading named —Other in the same series:

(1) the designation in a sub-heading of a polymer by the prefix —poly(for example polyethylene and polyamide –6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content.

(2) the copolymers named in sub-headings 3901 30, 3901 40, 3903 20, 3903 30, and 3904 30 are to be classified in those sub-headings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content;

(3) chemically modified polymer are to be classified in the sub-heading named —Other, provided that the chemically modified polymers are not more specifically covered by an other subheading;

(4) polymers not meeting (1), (2) or (3) above, are to be classified in the sub-heading, among the remaining sub-headings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same sub-heading shall be taken together. Only the constituent comonomer units of the polymers in the series of sub-headings under consideration are to be compared;

(b) where there is no sub-heading named —Other in the same series:

(1) polymers are to be classified in the sub-heading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same sub-heading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared;

(2) chemically modified polymers are to be classified in the sub-heading appropriate to the unmodified polymer.

Polymer blends are to be classified in the same sub-heading as polymers of the same monomer units in the same proportions.

2. For the purposes of sub-heading 3920 43, the term —plasticisers includes secondary plasticisers.

Supplementary Note:
1. In this Chapter, reference to any standard of the Bureau of Indian Standards refers to the last published version of that standard.

<u>Heading 3923 as per the First Schedule to the Customs Tariff Act, 1975 (51 of 1975):</u>

3923 ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS

3923 10 - Boxes, cases, crates and similar articles:
3923 10 10 --- Plastic containers for audio or video cassettes, cassette tapes, floppy disk and similar articles
3923 10 20 --- Watch-box, jewellery box and similar containers of plastics
392310 30 --- Insulated ware
3923 10 40 --- Packing for accommodating connectors
3923 10 90 -- Other

Sacks and bags (including cones):
3923 21 00 --- - Of polymers of ethylene
3923 29 -- Of other plastics:
3923 29 10 --- Of poly (vinyl chloride)
3923 29 90 --- Other
3923 30 - Carboys, bottles, flasks and similar articles:
3923 30 10 --- Insulated ware
3923 30 90 --- Other
3923 40 00 - Spools, cops, bobbins and similar supports
3923 50 - Stoppers, lids, caps and other closures :
3923 50 10 --- Caps and closures for bottle
3923 50 90 --- Other
3923 90 - Other :
3923 90 10 --- Insulated ware

3923 90 20 --- Aseptic bags
3923 90 90 --- Other

HSN Notes for heading 3923:

39.23 - Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.
3923 .10 - Boxes, cases, crates and similar articles
Sacks and bags (including cones) :
3923.21 --Of polymers of ethylene
3923.29 -- Of other plastics
3923.30 - Carboys, bottles, flasks and similar articles
3923.40 - Spools, cops, bobbins and similar supports
3923.50 - Stoppers, lids, caps and other closures
3923.90 -Other
This heading covers all articles of plastics commonly used for the packing or conveyance of all kinds of products. The articles covered include:

(a) Containers such as boxes, cases, crates, sacks and bags (including cones and refuse sacks), casks, cans, carboys, bottles and flasks.
The heading also covers:
(i) Cups without handles having the character of containers used for the packing or conveyance of certain foodstuffs, whether or not they have a secondary use as tableware or toilet articles;
(ii) Bottle preforms of plastics being intermediate products having tubular shape, with one closed end and one open end threaded to secure a screw type closure, the portion below the threaded end being intended to be expanded to a desired size and shape.
(b) Spools, cops, bobbins and similar supports, including video or audio cassettes without magnetic tape. (c) Stoppers, lids, caps and other closures.

The heading excludes, inter alia, household articles such as dustbins, and cups which are used as tableware or toilet articles and do not have the character of containers for the packing or conveyance of goods, whether or not sometimes used for such purposes (heading 39.24), containers of heading 42.02 and flexible intermediate bulk containers of heading 63.05.

Chapter Notes of Chapter 56: Wadding, twine, cordage, ropes and cables etc.

1. This Chapter does not cover:
(a) wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (e.g., perfumes or cosmetics of Chapter 33, soaps or detergents of heading 3401, polishes, creams or similar preparations of heading 3405, fabric softeners of heading 3809) where the textile material is present merely as a carrying medium;
(b) textile products of heading 5811;
(c) natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 6805);
(d) agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 6814);
(e) metal foil on a backing of felt or nonwovens (generally Section XIV or XV).;
(f) Sanitary towels (pads) and tampons, napkins and napkin liners and similar articles of heading 9619.

2. The term —felt includes needle loom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3. Headings 5602 and 5603 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading 5603 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 5602 and 5603 do not, however, cover:
(a) felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 per cent. or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);

(b) nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
(c) plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).

4. Heading 5604 does not cover textile yarn, or strip or the like of heading 5404 or 5405, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Heading 5607 as per the First Schedule to the Customs Tariff Act, 1975 (51 of 1975):

5607 TWINE, CORDAGE, ROPES AND CABLES, WHETHER OR NOT PLAITED OR BRAIDED AND WHETHER OR NOT IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS

Of sisal or other textile fibres of the genus Agave
5607 21 00 - --: Binder or baler twine
5607 29 00 - -- Other
Of polyethylene or polypropylene:
5607 41 00 -- Binder or baler twine
5607 49 00 – Other
5607 50 - Of other synthetic fibres :
5607 50 10 --- Nylon fish net twine
5607 50 20 --- Nylon tyre cord
5607 50 30 --- Viscose tyre cord
5607 50 40 --- Nylon rope
5607 50 90 --- Other
5607 90 - Other :
5607 90 10 --- Coir, cordage and ropes, other than of cotton Cordage, cable,
5607 90 20 --- Cordage, cable, ropes and twine, of cotton
5607 90 90 --- Other

HSN Notes of heading 5607:

56.07- Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics
Of sisal or other textile fibres of the genus Agave :
5607.21 -- Binder or baler twine
5607.29 - - Other –
Of polyethylene or polypropylene:
5607.41 -- Binder or baler twine
5607.49 -- Other
5607.50 - Of other synthetic fibres
5607.90 - Other

This heading covers twine, cordage, ropes and cables, produced by twisting or by plaiting or braiding.

{l) Twine, cordage, ropes and cables, not plaited or braided.
Parts (I) (B) {l) and (2) (particularly the Table) of the General Explanatory Note to Section XI set out the circumstances in which single, multiple (folded) or cabled yams are regarded as twine, cordage, ropes or cables of this heading.

Textile yarn reinforced with metal thread is always classified here and differs from metallised yarn of heading 56.05 in that the metal strand is usually thicker and acts as a reinforcing agent only and not for any ornamental purpose.

This group also includes twine, cordage, ropes and cables obtained from fibrillating strip which has been more or less completely split into filaments by twisting.

(2) Plaited or braided twine, cordage, ropes and cables.

These are in all cases classified here regardless of their weight per metre. They are usually tubular braids which are generally made of coarser materials than the braids of heading 58.08. However, the plaited goods of this heading differ from those of heading 58.08 less by the nature of the yarn used than by the fact that they are tightly plaited, with a compact structure, making them suitable for use as twine, cordage, ropes or cables. In addition, they are usually uncoloured.

The most important fibres used in the manufacture of twine, cordage, ropes or cables are hemp, jute, sisal, cotton, coir and synthetic fibres.

Twine, cordage, ropes and cables of paper yam are classified here only if plaited or reinforced with metal thread.

Twine, cordage, ropes and cables are used as binder twine, for tying packages, towing, loading, etc. Their cross-section is usually round but some (e.g., some transmission cables) have a square, trapezoidal or triangular section. They are normally unbleached, but may be dyed, impregnated to make them rot-proof, formed of different coloured strands, or impregnated,

13. The applicant is found to have submitted that the manufacturing process of 'Plastic twine (sutli)' i.e. (Orientation and Twisting) is a textile manufacturing process and while the raw material is plastic (Chapter 39), the transformation into a twisted cord brings it under Chapter 56. Here, we find that the raw materials of 'Plastic twine' are granules of Polyethylene/ Polypropylene which are specifically classifiable under heading 3901 and 3902 of Chapter 39 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which covers " Plastics and articles thereof". We, also find that as per Sr.No.2(p) of Chapter Notes of Chapter 39 of the Customs Tariff Act, 1975, goods of Section XI (textile and textile articles) are excluded from Chapter 39. Chapters 50-63 of the Customs Tariff Act, 1975 pertain to textiles and textile articles which also covers Chapter 56. So for the products manufactured by the applicant, to be included under the heading 5607, they need to be textile material.

14. In this context, we could like to rely on the Advance Ruling No. GUJ/GAAR/ R/87/2020 dated 17.09.2020 issued by the Advance Ruling Authority of Gujarat in the case of M/s. Gujarat Raffia Industries limited wherein the applicant had filed an application for Advance Ruling seeking classification of twelve products namely HDPE Tarpaulin/PE laminated fabric, PP ropes, pondliner, vermibed, weed mat, wagon cover, fumigation cover, azolla bed, grow bags, agro shade net, HDPE woven laminated fabrics, PP/HDPE woven fabrics which the applicant has proposed to classify under various headings of Chapter 54, 56 and 59. However, by relying on the decision of Hon'ble High Court of Madhya Pradesh in case of *M/s. Raj Packwell Ltd. v. UOI [1990 (50) E.L.T. 201 (M.P.)].*, the Advance Ruling Authority of Gujarat classified the said products under various headings of Chapter 39 as the products are manufactured from plastic materials falling under Chapter 39 of the first Schedule

to the Customs Tariff Act, 1975 and hence are classifiable under headings/sub-headings under Chapter 39 only.

15. Since the product in the present case also involves a similar product namely Plastic Twine (sutli) made from plastic raw materials i.e. granules of polypropylene or polyethylene, we find it prudent to once again refer to the judgement of the Hon'ble High Court of Madhya Pradesh in case of ***M/s. Raj Packwell Ltd. v. UOI [1990 (50) E.L.T. 201 (M.P.)]*** wherein the issue with regard to the classification of PP/HDPE Bags or sacks, made of HDPE tapes and strips, has been dealt with at length by the Hon'ble High Court of Madhya Pradesh. The petitioners in this petition were manufacturing HDPE woven sacks and for that purpose they had installed HDPE tape plants for manufacture of oriented tape (plastic tape). The petitioners made representations to the Assistant Collector, Central Excise, Indore Division, to the effect that the HDPE woven sacks are articles of plastic and are thus classifiable under Chapter 39 of the Central Excise Tariff Act, 1985. The contention of the petitioners was not accepted by the Assistant Collector, Central Excise, Division Indore and he passed an order dated 11-1-1988 wherein it was held that the HDPE strips of an apparent width of 5 mm are classifiable under sub-head No.5406.11, of Polypropylene under Chapter sub-head 5406.90 as fabrics thereof under Chapter heading 5408.00. Relevant portions of the said judgement of the Hon'ble High Court are reproduced hereunder:

*"16. Similarly the CEGAT Special Bench in the case of **Shree Radhe Industries, Kalol v. Collector of Customs and Central Excise, Ahmedabad (1983 ELT 379)** has held that since the HDPE tapes are neither man-made filament yarn nor cellulosic spun yarn, therefore, they do not fit into any category of Item 18 of CET. HDPE is a well known plastic raw material, therefore, tapes made from this material would be covered as articles made. of plastics. This decision of the CEGAT was taken to the Supreme Court by the Union of India, but the appeal was dismissed on merits in C.A. No. 8369 of 83 dated 21-10-1983. Thereafter the Government of India issued Circular 32/85 - A.U. dated 20th November, 1985. In the Circular it was said that the Board had decided that HDPE woven sacks should be considered as articles of plastic and that the Tribunal's decision in **Shellya Industries v. Collector, Central Excise (supra)** can be accepted. This circular further said that in view of the dismissal of Government's appeal against **CEGAT's order dated 30-12-1982 in M/s. Shree Radhe Industries v. Collector of Customs and Central Excise (supra)** wherein the CEGAT has held that the HDPE tape is a plastic material, the tape shall fall in Tariff Item 15A(2) and not under Tariff Item No. 18. Therefore, in view of the aforesaid decisions on facts by the two Tribunals as confirmed by the Supreme Court and accepted by the Department there is no dispute that the HDPE woven sacks are articles of plastic. The learned Assistant Collector Central Excise, and the Collector Appeals have not given any reason as to why the articles of plastic should be treated as articles made of textile material or that the HDPE tapes are textile material. They have simply refused to go into the aforesaid decisions in view of the fact that under the new Tariff Act there is different classification and it has got a synthetic basis after research.*

19. Now, textile material has not been defined in the Tariff Act. However, in the Textiles Committee Act, 1963 (Act 41 of 63) the word "fibre" has been defined in Section 2(a) as under :-

"fibre" means man-made fibre including regenerated cellulose rayon, nylon and the like."

"Textiles" has been defined in Section 2(g) as under :- "Textiles" means any fabric or cloth, or yarn or garment or any other articles made wholly or in part of –

(i) Cotton; or

(ii) Wool; or

(iii) Silk; or

(iv) Artificial silk or other fibre, and includes fibre".

Therefore, according to the above definition, any fabric or cloth or yarn or garment if made wholly or in part of cotton, wool, silk, artificial silk or other fibre shall be called textiles. The definition of 'fibre' includes the regenerated cellulose, rayon, nylon and the like. Nowhere in the aforesaid definition of 'fibre' or 'textiles' plastic has been mentioned as a commodity to be included in the definition of 'fibre' or 'textiles'. Now in Shree Radhe Industries case (supra) and the Shellya Industries case (supra) irrespective of the entries in the tariff as prevailing then, it has been held that the HDPE sacks are articles made of plastic; they are made of high density polyethylene which is a plastic raw material and it has further been held that they are not man-made, filament yarn but are articles of plastic. The circular of the Central Board of Direct Taxes dated 20-1-1985 also clearly says that the Board has decided that so long as the finished articles of plastic is made out of plastic material falling under Tariff No. 15A(i), even if at the intermediate stage articles classifiable under Item No. 15A(ii) if any tariff item emerges, the said product would be considered to have been produced out of plastic material falling under Tariff Item No. 15A(i) and, therefore, the HDPE woven sacks should be considered as articles of plastic and that the Tribunal's decision be accepted. In common parlance also the HDPE woven sacks are known as plastic woven sacks industry as is apparent from the annexures filed with the petition and the authenticity of which has not been disputed. The Dy. Director of the Ministry of Textile, Office of Textile Commissioner has, vide letter dated 2-3-1989 informed one of the petitioners that the HDPE/PP weaving activity on regular looms as well as circular looms manufacturing fall under the purview of DGTD and no installation permission or registration of circular looms is required under Textile (Control) Order, 1986. Therefore, the petitioner was advised to approach DGTD. The D.G.T.D. certificate is Annexure P-18 which has registered the Company of one of the petitioners for weaving HDPE woven sacks. As such the woven sacks are not treated as an item of textile by the Commissioner of Textiles and the DGTD (Plastic and Polymer Directorates) has registered it as an Industry producing HDPE woven sacks. The raw material used for the production of the HDPE strips is covered under Chapter 39 and in absence of anything on the record to show that the HDPE strips are synthetic textile material the only fact that their width is less than 5 mm would not automatically put that item under entry No. 54.06 of Chapter 54 of the Central Excise Tariff of India. What the learned Asst. Collector, C. Excise and the Collector Appeals, Central Excise have done is that they have considered only the width of the strip and have come to the conclusion that since the strip is of less than 5 mm, therefore, it falls within 54.06 ignoring the fact that in addition to this there should be something to arrive at a conclusion that the aforesaid strip is of synthetic textile material. If the strip is a strip of plastic only and not a synthetic textile material and is also known in the common parlance as a commodity of plastic, and the finished goods i.e. the HDPE woven sacks are also known in the common parlance as plastic woven sacks, then it cannot be held that the strips with which such bags are woven are the strips of synthetic textile material.

20. Thus, the view of the Textile Commissioner as discussed above, the registration by the DGTD of the factory of the petitioner, the definition of 'textile' and 'fibre' as discussed above, the process of the manufacture of the HDPE tapes, the earlier judgments of the CEGAT approved by the Supreme Court and accepted by the Department, all clearly go to show that the HDPE bags are the bags woven by the plastic strips and they, therefore, are goods of plastic and the material used for weaving those bags being the strips of plastic made from plastic granules, the strips of plastic used for weaving the aforesaid HDPE woven sacks has to be classified as an item under entry 39.20 of Chapter 39 and not under entry 54.06 of Chapter 54. Accordingly the entries of the *finished goods have also to be made under the proper Chapter of the Tariff Act treating them as the finished goods made of plastic strips.*

21. In the result we hold that HDPE strips or tapes fall under the Heading 3920, Sub-heading 3920.32 of the Central Excise Tariff Act and not under heading 5406, sub-heading 5406.90. Similarly HDPE Sacks fall into Heading 3923, Sub-heading 3923.90…."

16. In the above decision, Hon'ble High Court of Madhya Pradesh has discussed what is textile according to Section 2(g) of Textiles Committee Act, 1963 (Act 41 of 63) and according to the above definition, any fabric or cloth or yarn or garment if made wholly or in part of cotton, wool, silk, artificial silk or other fibre shall be called textiles. Nowhere in the aforesaid definition of 'fibre' or 'textiles', plastic has been mentioned as a commodity to be included in the definition of 'fibre' or 'textiles'. Further the Hon'ble High Court has also mentioned that the Central excise authorities had erred in concluding that since the strip is of less than 5 mm, therefore, it falls within heading 5406 ignoring the fact that in addition to this there should be something to arrive at a conclusion that the aforesaid strip is of synthetic textile material, that if the strip is a strip of plastic only and not a synthetic textile material and is also known in the common parlance as a commodity of plastic, and the finished goods i.e. the HDPE woven sacks are also known in the common parlance as plastic woven sacks, then it cannot be held that the strips with which such bags are woven are the strips of synthetic textile material. We find that the raw materials used in the manufacture of plastic twine (sutli) are granules of polypropylene/polyethylene which are classifiable under heading 3901 and 3902 of Chapter 39 (covering plastics and articles thereof) as discussed earlier. Applying the above analogy to the present case, we find that plastic twine (sutli) manufactured from granules of polypropylene/polyethylene cannot be considered as "textile" material irrespective of the fact as to whether it is obtained by extrusion process (which, the applicant states, is a process belonging to textile and cordage making industries) and involves processes such as quenching, slitting, orientation, winding etc. Chapter 56 of the Customs Tariff Act, 1975 covers textile and textile articles only, whereas applicant's products/goods are not manufactured from textile material as discussed above but from granules of polypropylene/polyethylene which are plastic material. Hence applicant's proposed claim that their products should get covered under Chapter Heading 5607 is untenable as their products manufactured from granules of polypropylene/polyethylene are articles of plastic only and are therefore undoubtedly classifiable under Chapter 39 of the Customs Tariff Act, 1975 only.

17. The applicant has also submitted that HSN 3923 covers "Articles for the conveyance or packing of goods, of plastics" which generally refers to finished containers, bags, or stoppers. Here, we are in agreement with the applicant's views since we also find that heading 3923 refers to articles for the conveyance or packing of goods, of plastics and generally covers articles of plastics such as stoppers, lids, caps, boxes, cases, crates, watch-box, jewellery boxes, carboys, bottles, flasks, insulated wares, spools, bobbins etc. and similar/like articles. 'Plastic twine' (sutli) manufactured by the applicant, being completely different from the articles mentioned above, cannot, by any stretch of imagination, be classified under the heading 3923. It, therefore, becomes necessary to find out under which heading of Chapter 39 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) the applicant's product falls.

18. We have gone through the entire Chapter 39 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) including the chapter notes and various headings falling under the said Chapter and find that 'plastic twine' does not find any specific mention in any of the Headings 3901 to 3925 of the said chapter. We also find that heading 3926 reads as 'Other articles of plastics and articles of other materials of headings 3901 to 3914', which implies that articles of plastics or articles of other materials not covered in any of the headings from 3901 to 3925 would be covered under this heading which is a residuary entry. As per the explanatory notes to HSN with regard to heading 3926, the heading 3926 covers articles, not elsewhere specified or included, of plastics or of other materials of headings 39.01 to 39.14. Since the raw materials of the product namely 'Plastic twine' of the applicant is granules of 'Polyethylene/Polypropylene which is covered under the headings 3901 & 3902, we find that the said product would be aptly covered under heading 3926. However, in order to find out the specific sub-heading under which the aforementioned product would be covered, a reference will be required to be made to the heading 3926 as appearing in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as well as the HSN notes of the said heading. The same are reproduced hereunder:

GUJARAT AUTHORITY FOR ADVANCE RULING GST AHMEDABAD

3926 OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 3901 TO 3914

3926 10 - Office or school supplies :

--- Office supplies of a kind classified as stationery other than pins, clips, and writing instruments :
3926 10 11 ---- Of polyurethane foam
3926 10 19 ---- Other

--- Other :
3926 10 91 ---- Of polyurethane foam
3926 10 99 ---- Other
3926 20 - Articles of apparel and clothing accessories(including gloves, mittens and mitts) :

--- Gloves :
3926 20 11 ---- Disposable
3926 20 19 ---- Non-disposable

--- Aprons :
3926 20 21 ---- Of polyurethane foam
3926 20 29 ---- Other

--- Plastic stickers for garments :
3926 20 31 ---- Of polyurethane foam
3926 20 39 ---- Other

--- Collar stays, patties, butterfly, shoulder-pads and other stays :
3926 20 41 ---- Of polyurethane foam
3926 20 49 ---- Other :

3926 20 91 ---- Of polyurethane foam
3926 20 99 ---- Other

3926 30 - Fittings for furniture, coach work or the like :
3926 30 10--- Of polyurethane foam
3926 30 90 --- Other

3926 40 - Statuettes and other ornamental articles :

--- Bangles :
3926 40 11 ---- Of polyurethane foam
3926 40 19 ---- Other

--- Beads :
3926 40 21 ---- Of polyurethane foam
3926 40 29 ---- Other

--- Statuettes :
3926 40 31 ---- Of polyurethane foam
3926 40 39 ---- Other

--- Table and other household articles (including hotel and restaurant) for decoration :
3926 40 41 ---- Of polyurethane foam
3926 40 49 ---- Other
--- Decorative sheets :
3926 40 51 ---- Of polyurethane foam
3926 40 59 ---- Other
3926 40 60--- Sequine

--- Other :
3926 40 91 ---- Of polyurethane foam

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3926 40 99 ---- Other
3926 90 - Other :
3926 90 10--- PVC belt conveyor

--- Couplers, packing rings, O rings and the like:
3926 90 21 ---- Of polyurethane foam
3926 90 29 ---- Other

--- Lasts, with or without steel hinges ; EVA and grape sheets for soles and heels; welts:
3926 90 31 ---- Of polyurethane foam
3926 90 39 ---- Other

--- Rings, buckles, tacks, washers and other decorative fittings made of plastic used as trimmings and embellishments for leather products; patterns for leather foot wear, leather garments and leather goods :
3926 90 41 ---- Of polyurethane foam
3926 90 49 ---- Other

--- Retroreflective sheeting of other than of heading 3920 :
3926 90 51 ---- Of polyurethane foam
3926 90 59 ---- Other

--- Hangers :
3926 90 61 ---- Of polyurethane foam
3926 90 69 ---- Other

--- Plastic or nylon tipped hammers; insulating liner of nylon ,
HDPE :
3926 90 71 ---- Of polyurethane foam
3926 90 79 ---- Other
3926 90 80 ---- Polypropylene articles, not elsewhere specified or included

--- Other:
3926 90 91 ---- Of polyurethane foam
3926 90 99 ---- Other

HSN notes for heading 3926:

39.26- Other articles of plastics and articles of other materials of headings 39.01 to 39.14.
3926.10 - Office or school supplies
3926.20 - Articles of apparel and clothing accessories (including gloves, mittens and mitts)
3926.30 - Fittings for furniture, coachwork or the like
3926.40 - Statuettes and other ornamental articles
3926.90 - Other

This heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 39.01 to 39.14. They include:

(1) Articles of apparel and clothing accessories (other than toys) made by sewing or sealing sheets of plastics, e.g., aprons, belts, babies' bibs, raincoats, dress-shields, etc. Detachable plastic hoods remain classified in this heading if presented with the plastic raincoats to which they belong.
(2) Fittings for furniture, coachwork or the like.
(3) Statuettes and other ornamental articles.
(4) Dust-sheets, protective bags, awnings, file-covers, document-jackets, book covers and reading jackets, and similar protective goods made by sewing or glueing together sheets of plastics
(5) Paperweights, paper-knives, blotting-pads, pen-rests, bookmarks, etc.
(6) Screws, bolts, washers and similar fittings of general use.
(7) Transmission, conveyor or elevator belts, endless, or cut to length and joined end to end, or fitted with fasteners.
Transmission, conveyor or elevator belts or belting of any kind, presented with the machines or apparatus for which they are designed, whether or not actually mounted, are classified with that machine or apparatus (e.g., Section XVI). In addition, this heading does not cover transmission or

conveyor belts or belting, of textile material, impregnated, coated, covered or laminated with plastics (Section XI, e.g., heading 59.10).
(8) Ion-exchange columns filled with polymers of heading 39.14.
(9) Plastic containers filled with carboxymethylcellulose (used as ice-bags).
(10) Tool boxes or cases, not specially shaped or internally fitted to contain particular tools with or without their accessories (see the Explanatory Note to heading 42.02).
(11) Pacifiers (or "baby's dummies"); ice-bags; douche bags, enema bags, and fittings therefore; invalid and similar nursing cushions; pessaries; sheath contraceptives (prophylactics); bulbs for syringes.
(12) Various other articles such as fasteners for handbags, corners for suit-cases, suspension hooks, protective cups and glides for placing under furniture, handles (of tools, knives, forks, etc.), beads, watch "glasses", figures and letters, luggage label-holders.

19. Since we do not find any entry for 'plastic twine' in the aforementioned heading, we find and conclude that the said product would be correctly classifiable under sub-heading 39269099 of Chapter 39 of the First Schedule to the Customs Tariff Act, 1975(51 of 1975). Having decided the classification of the above product, the rate of the said product will have to be ascertained for which a reference is required to be made to Notification No.09/2025-Central Tax (Rate) dated 17.9.2025. Notification No.09/2025-Central Tax (Rate) dated 17.9.2025 reads as under:

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
NOTIFICATION NO
9/2025-Central Tax (Rate)

New Delhi, the 17th September, 2025

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 01/2017-Central Tax (Rate), dated the 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 673(E), dated the 28th June, 2017, except as respects things done or omitted to be done before such supersession, the Central Government, on the recommendations of the Council, hereby notifies the rate of central tax of-

(i) 2.5 per cent. in respect of goods specified in Schedule I;
(ii) 9 per cent. in respect of goods specified in Schedule II;
(iii) 20 per cent. in respect of goods specified in Schedule III;
(iv) 1.5 per cent. in respect of goods specified in Schedule IV;
(v) 0.125 per cent. in respect of goods specified in Schedule V;
(vi) 0.75 per cent. in respect of goods specified in Schedule VI, and
(vii) 14 per cent. in respect of goods specified in Schedule VII,

appended to this notification (hereinafter referred to as the said Schedules), that shall be levied on intra-State supplies of goods, the description of which is specified in the corresponding entry in column (3) of the said Schedules, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedules.

Schedule II – 9%

S. No.	Chapter/Heading/Subheading/ Tariff item	Description of goods
(1)	**(2)**	**(3)**
127.	3926	Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, plastic beads and feeding bottles).

20. Ongoing through the aforementioned Notification, we find that Entry No.127 of Schedule II of Notification No.09/2025- Central Tax (Rate) covers heading 3926 which reads as "Other articles of plastics and articles of other materials of headings 3901 to 3914 [other than bangles of plastic, plastic beads and feeding bottles)," wherein GST rate is 18% (9% CGST + 9% SGST). Hence, we find and conclude that the product of the applicant namely 'Plastic twine' (sutli) is classifiable under sub-heading 39269099 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), falls under Entry No.127 of Schedule II of Notification No.09/2025- Central Tax (Rate) and is liable to GST at the rate 18% (9% CGST + 9% SGST).

21. In view of the above, we rule as under: -

RULING

Question- 1: *Correct HSN for plastic twine (sutli).*
Answer- 1 : *Sub-heading 39269099 of Chapter 39 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).*

Question- 2: *Correct GST rate to charge on plastic twine (sutli).*
Answer- 2 : *Correct GST rate is 18% (9% CGST + 9% SGST).*

(Sushma Vora)
Member (SGST)

GUJARAT AUTHORITY FOR ADVANCE RULING
GST-CGST, AHMEDABAD.

(Vishal Malani)
Member (CGST)

Place: Ahmedabad
Date: 07/08/2026