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

ADVANCE RULING NO. GUJ/GAAR/R/2026/37
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2023/AR/39)

Date: 29/09/2026

Name and address of the applicant	:	M/s. Shree Salasar Balaji Polysack Private Limited, Plot No.7B, Soham Industrial Park, Mahijada, Daskroi, Ahmedabad – 382445.
GSTIN of the applicant	:	24AAQCS4028P1ZR
Jurisdiction Office	:	Center Commissionerate -Ahmedabad South, Division-IV -Narol, Range -IV).
Date of application	:	28.11.2023.
Clause(s) of Section 97(2) of CGST/GGST Act, 2017, under which the question(s) raised.	:	(a) & (e)
Date of Personal Hearing	:	06.08.2026
Present for the applicant	:	S/Shri Nitesh Jain, C.A. & Praveen Maheshwari, C.A.

Brief facts:

1. M/s. Shree Salasar Balaji Polysack Private Limited located at Plot No.7B, Soham Industrial Park, Mahijada, Daskroi, Ahmedabad–382445 (hereinafter referred to as the applicant) is engaged in the manufacture and production of Geomembrane Pond Liner for conservation of water for agricultural purpose (laminated textiles products – pond liner) for the purpose of waterproof lining. The said product fundamentally belongs to the category of fabrics and is primarily utilized for the purpose of water resistance in ponds and for agricultural applications. The applicant is licensed by the Bureau of Indian Standards for manufacture of the above goods.

2. The applicant has submitted that they are licensed by the Bureau of Indian Standards (BIS) for manufacture of the above referred goods in accordance with IS 15351:2015; that the Indian standards i.e. 15351:2015 is for 'Agro-textiles Laminated HDPE fabrics Geomembranes for Canal or Pond lining. The manufacturing process of making Geomembrane is submitted by the applicant as under:

Step-1: Basic raw materials i.e. HDPE granules and master batch containing Carbon Black are melted in Extruder by applying heat and friction and they are extruded in form of thin sheet, in molten form. Such thin sheet is passed through a quenching tank containing water to form a solid thin sheet, which is then slit into tapes/strips. These tapes/strips are passed through hot plate for orientation process so as to impart strength. The width of such tapes/strips is below 5 mm and they are wound on metal pipes for producing bobbins.

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Step-2: These tapes/strips are then loaded on circular looms or flat looms for weaving purposes and by employing weft and warp methods of weaving, woven fabrics are produced by using tapes/strips of width below 5 mm. These are uncoated woven fabrics of plastics and such fabrics in rolls are further processed for producing coated/laminated fabrics on extrusion lamination machine within the applicant factory.

Step-3: Rolls of uncoated fabrics are loaded on extrusion lamination machine and are drawn for feeding into the laminating unit. Mix of low-density polythene (LDPE), LLDPE and color/black master batch is fed into the extruder through a hopper, and melted by applying heat and friction, for forming a thin film in a molten state. Uncoated fabric is thus coated/laminated on one side by this molten mix and passed over a chill roll containing chilled water. Edges of coated/laminated fabrics are trimmed and then wound on steel pipes on a winder.

Step-4: Same way, the other side of the fabric is also coated/laminated to form a waterproof fabric. For increasing thickness of such fabrics, one side coated/laminated fabrics are sandwiched laminated with a film and then laminated again with one more layer of fabric to form a coated/laminated fabric of higher thickness. Trimming of edges is undertaken and such coated/laminated fabrics in rolls is subjected to inspection, where defects if any, are removed, and the ends of the fabrics are rejoined by heat sealing. After inspection of such coated/laminated fabric rolls, they are sent for overlap sealing to increase the width of the laminated/coated fabric and then they are cut to required length to obtain required size of geomembranes. These final products i.e. products or articles of textile fabrics are ~~then~~ packed and ready for sale and supply.

3. The applicant has submitted that HDPE reinforced Geomembrane lined aquaculture ponds teamed with Biofloc technology is a highly beneficial bacterial colony-based culture which keeps diseases at bay making it an ecological sustainable symbiotic system; that Biofloc technology ensures minimal water exchange and keeps the pH levels steady by feeding on the nitrogen produced by the fish and shrimps and in conventional farming where biofloc is not used, nitrogen is required to be flushed out every 25-30 days to keep the aquatic animals diseases free; that the biofloc uses up the nitrogen and converts it into proteins for the animals; that for biofloc technology to be used, Geomembrane lined ponds are a must and ponds lined with rain shield reinforced geomembranes insulate the animals from diseases; that biofloc cuts down fish meal giving cost advantage to the farmers; that production per unit area is high in Biofloc system. The applicant has further submitted that geomembranes are also used for the lining of water reservoirs and ponds to prevent from seepage of water; that it increases efficiency of water use since with higher velocities of flow, the canal networks can complete rotation of water in lesser time, thus saving on further seepage issues; that stocking density of animals in geomembrane lined biofloc pond is twice the density of an ordinary unlined pond & that aquaculture ponds using biofloc technology can bring big benefits to aquaculture farmers.

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4. The applicant has asked the following seeking Advance Ruling on the same:

1. Whether the product, namely Geomembrane merits classification under Heading 5911, Sub Heading 59111000 or Sub Heading 59119090, as textile products, coated, covered or laminated with plastic, used for technical purposes.
2. Whether the product namely Geomembrane manufactured and sold are covered by Entry No.168 of Schedule-II of Notification No.01/2017-Central Tax (Rate) and taxed at the rate of 6% CGST & 6% SGST or 12% IGST.

5. The applicant has mentioned the ingredients used for the production and ingredients generated at intermediate level as under:

- At the first stage, thin solid sheet is prepared by applying heat on HDPE granules which is then slit into tapes/strips.

- Such tapes/strips which are below 5 mm in width are loaded on circular looms or flat looms and by employing weft and warp method of weaving, woven fabrics are produced.

- Rolls of uncoated fabrics loaded on extrusion lamination machine are drawn for feeding into the laminating unit and mix of LDPE/LLDPE and colour/black master batch is fed into the extruder through a hooper, and melted by applying heat and friction, for forming a thin film in a molten state.

- Uncoated fabric is thus coated/laminated on one side and passed over a chill roll containing chilled water. Edges of coated/laminated fabrics are trimmed and then wound on steel pipes on a winder and the other side is coated/laminated for waterproof fabrics. For increasing thickness, one side coated/laminated fabric is sandwiched laminated with a film and then laminated again with one more layer of fabric to form a coated/laminated fabric of higher thickness. Thereafter overlap sealing is done to increase the width of the coated/laminated fabric, and they are cut in required length to obtain required size of geomembranes.

6. The applicant's interpretation of law is as under:

- Heading 5911 is the most appropriate classification of HDPE Geomembrane.

- Heading 5911 applies to the following goods, which do not fall in any other heading of Section XI:

(a) textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 5908 to 5910), the following only:

(i) textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for

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other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);

(ii) bolting cloth;

(iii) straining cloth of a kind used in oil presses or the like, of textile material or of human hair;

(iv) flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;

- Also, as per Note 1(g) of Section XI (Textile and Textile Articles), "monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent worth exceeding 5mm, of plastics (Chapter 39), or plaits or fabrics or other basket ware or wickerwork of such monofilament or strip (Chapter 46)," is not covered under Section XI. For the purpose of this provision, plastic strips with an apparent width exceeding 5 mm shall fall within the scope of Chapter 39 of the relevant legal code, while plastic strips with an apparent width of 5 mm or less shall be classified under Section XI, covering Chapter 50 to Chapter 63, of Schedule-I of the Customs Tariff Act, 1975.

- Main ingredients for classifying products under Chapter 5911 is that: (A) it must be a textile fibre, (B) it must be woven, coated, covered or laminated, (C) it must be used for technical purpose and (D) the width must be less than 5 mm.

  (A) Geomembrane is a textile fibre: The Ministry of textile via Official Gazette of India dated 17.3.2020 published 12 segments as Technical textiles. Aggrotech is one of such textile segments which was stated as technical textiles. HDPE Geomembrane possesses IS 15351:2015 whose title only gives Name Agro Textile to HDPE Geomembrane.

  (B) Geomembrane must be woven, coated, covered or laminated: As per the procedure for manufacturing of geomembrane, it is weaved, coated and laminated. Thus, this condition is also fulfilled.

  (C) Geomembrane must be used for technical purpose: Geomembrane is capable for creation of biofloc technology, HDPE geomembrane is must requirement. Biofloc technology is capable to make aquatic stock twice then conventional technology. Biofloc technology is a technical area as it cannot be created by every material. HDPE Geomembrane is much more than a plastic article as it contains technical usages.

  (D) Width of HDPE geomembrane must be less than 5 mm: In this case, the weft and warp method is used in order to produce a product of width of less than 5 mm. Such size is maintained throughout the manufacturing until the final HDPE geomembrane is produced whose width is also less than 5 mm.

- Thus, on basis of above explanation, all the 4 conditions of Heading 5911 of HSN are satisfied and accordingly HDPE geomembrane is classifiable under HSN Heading 5911.

- The applicant has relied on the following judgements/decisions:

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(a) Hon'ble Supreme Court's decision in the case of Porritts & Spencer (Asia) Ltd. vs. State of Haryana 1983 (13) ELT. 1607 (SC).

(b) Delhi Tribunal's decision in the case of Metrowood Engineering Works vs. Collector of C.Ex 1989 (43) ELT 660 (Tri-Del).

(c) Hon'ble MP High Court's decision in the case of M/s. Raj Pack Well ltd. vs. Union of India (1990 (50) ELT 201 (MP)).

(d) Hon'ble Supreme Court's decision in the case of Neo Corp International Ltd. vs. Commissioner of Customs, Central Excise and Service tax – (2023) & Centax 180 (SC).

(e) Hon'ble High Court of Gujarat's decision in the case of CTM Textiles vs. UOI [2021] 15 GSTR-OL 290 (Guj.)

& a few other decisions to support his case.

- As per Trade Notice No.02/2023-24-DGFT dated 17.04.2023, DGST has notified HSN Code for Geomembrane (IS 16352:2020) (which is used in tunnel and is used by Highway Development Authorities) under HSN 39201013. However, the product HDPE Geomembrane manufactured by the applicant is IS 15351:2015 which is used in ponds and canals and both these products are different and are not related neither in manufacturing process nor in terms of its' end use.

7. Personal hearing was held on 06.08.2026 wherein S/Shri Nitesh Jain and Praveen Maheshwari, both C.As, appeared on behalf of the applicant and reiterated the facts & grounds as stated in the application.

Discussion and findings

8. 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.

9. We have considered the submissions made by the applicant in their application for advance ruling as well as the oral submissions made by the representative of the applicant 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.

10. The applicant has submitted that they are engaged in the manufacture and production of Geomembrane Pond Liner for conservation of water for agricultural purpose (laminated textiles products – pond liner) for the purpose of waterproof lining and that the product fundamentally belongs to the category of fabrics and is primarily utilized for the purpose of water resistance in ponds and for agricultural applications. They have also submitted that they are licensed by the Bureau of Indian Standards (BIS) for manufacture of the above referred goods in accordance with IS 15351:2015 which is for 'Agro-textiles Laminated HDPE fabrics Geomembranes for Canal or

Pond lining. The applicant has submitted the manufacturing process which is detailed in para-2 above. The applicant is of the firm opinion that their product is classifiable under Heading 5911 and has asked the following question seeking Advance Ruling:

1. Whether the product, namely, Geomembrane merits classification under Heading 5911, Sub Heading 59111000 or Sub Heading 59119090, as textile products, coated, covered or laminated with plastic, used for technical purposes.

2. Whether the product namely Geomembrane manufactured and sold are covered by Entry No.168 of Schedule-II of Notification No.01/2017-Central Tax (Rate) and taxed at the rate of 6% CGST & 6% SGST or 12% IGST.

11. The main issue here is to decide the correct classification of the product Geomembranes for water proof pond lining. Classification refers to the determination of the nature and character of the goods manufactured and supplied by the applicant. To decide the correct classification, we have to refer to the ingredients used for manufacture of the impugned goods, manufacturing process and technical uses of the goods. All these factors cumulatively help to decide the correct classification of the goods viz. Geomembranes.

11.1 The main raw materials for manufacturing Geomembranes is master batch containing Carbon Black. The applicant has submitted the manufacturing process of Geomembranes and as per the submission, at first stage, thin solid sheet is prepared by applying heat on HDPE granules and master batch of Carbon Black which is then slit into tapes/strips. The width of such tapes/strips is below 5 mm and these tapes/strips of below 5 mm are then loaded on circular looms or flat looms and by employing weft and warp method of weaving, woven fabrics are produced. Rolls of uncoated fabrics loaded on extrusion lamination machine are drawn for feeding into the laminating unit. Mix of Low Density Polythene (LDPE), LLDPE and colour/black master batch is fed into the extruder through a Hopper, and melted by applying heat and friction, for forming a thin film in a molten state. Uncoated fabric is thus coated /laminated on one side by this molten mix, and passed over a chill roll containing chilled water. Edges of coated/laminated fabrics are trimmed and then wound on steel pipes on a winder and the other side of the fabric is also coated laminated to form a waterproof fabric. For increasing thickness of such fabric, one side coated/laminated fabrics are sandwiched laminated with a film and then laminated again with one more layer of fabric to form a coated/laminated fabric of higher thickness. Thereafter overlap sealing is done to increase the width of the coated/laminated fabric, and they are cut in required length to obtain required size of Geomembranes.

12. Next, we need to discuss the flow of classification for the above products which are arising during the course of manufacturing. The first product which comes into existence is the HDPE Tapes Less than 5 mm in Width" and Note I (g) of Section XI (Textile and Textile Articles) excludes only strips of plastic where the width is exceeding 5 mm. The relevant note reads as under:

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Note 1 (g) of Section XI (Textile and Textile Articles)

1. This Section does not cover:

(a) - - - - - - - - - - -

(g) Monofilament of which any cross sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46)".

12.1 From Section XI of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), it is observed that Section XI covers Textile & Textile Articles and Section Note 1(g) excludes only strips of plastic where the width is exceeding 5 mm from its' ambit. Thus, plastics strips of width less than 5 mm shall be covered under Section XI (Textile and Textile Articles) which covers Chapter 50 to 63 of HSN. Further, in the present case, uncoated fabric of Geomembranes is manufactured by weaving of less than 5mm of tapes/strips of HDPE granules by weft and warp method on circular or flat loom and these uncoated fabrics is laminated with LDPE, LLDPE, UV on both sides. In this regard, it would be ideal to refer to Tariff Heading 5404 of Chapter 54 (Man-made filaments; strip and the like of man-made textile materials). Tariff Heading 5404 reads as under:

"5404 - Synthetic monofilament of 67 decitex or more and of which no cross-section dimension exceeds 1 mm; Strip and the like (for example artificial straw) of Synthetic textile materials of an apparent width not exceeding 5 mm"

12.2 The Explanatory Notes to the HSN of Tariff Heading 5404 also confirms that the said HDPE Tapes and Strips less than 5 mm are covered under the said Tariff Heading. Explanation to Tariff Heading 5404 covers goods as per Clause (l) & (2) and relevant clause (2) is reproduced below:

"(2) Strip and the like, of synthetic textile materials:The strips of this heading are flat, of a width not exceeding 5 mm. either produced as such by extrusion or cut from wider strips or from sheets. Provided their apparent width (i.e. in the folded, flattened, compressed or twisted state) does not exceed 5 mm, this heading also covers:

(i) Strip folded along the length.

(ii) Flattened tubes, whether or not folded along with the length.

(iii) Strip, and articles referred to in (i) and (ii) above, compressed or twisted.

If the width (or apparent width) is not uniform, classification is to be decided by reference to the average width. This heading also includes multiple (folded) or cabled strip and the like".

12.3 On going through the various sub-headings of Tariff Heading 5404, we find that sub-heading 54049020 covers "strips and the like of synthetic fibre material" hence, the above "HDPE strips or tapes less than 5 mm" would fall under sub-heading 54049020. Now, these strips are woven into fabrics which, we feel would be ideally covered under Tariff Heading 5407 and more specifically under sub-heading 540720. Tariff Heading 5407 reads as under:

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"5407 - Woven Fabrics of Synthetic Filament Yarn, including Woven Fabrics obtained from materials of Heading 5404".

"5407 20 - Woven Fabrics obtained from strip or the like."

Woven fabrics from HDPE Strips and Tapes of less than 5 mm of Tariff Heading 5404 shall be covered under Heading 5407 20 of the Customs Tariff Act, 1975. The above woven fabrics is subjected to sandwich lamination of plastics and brings into existence a new product viz. Geomembranes pond lining fabrics. The said Geomembranes pond lining fabrics are supplied in piece form or are cut to length as per the specification of the customers.

12.4 In this regard, we note that the Strips made from HDPE granules having width less than 5 mm are then woven into fabrics.'Thus Section note 1 (g) to Section Xl - 'Textile and Textile Articles' has been complied with. The phrase 'for technical use' is mentioned in the Chapter Notes to Tariff Heading 5911. Tariff Heading 5911 reads as under:

"5911 - Textile products and articles, for technical uses, specified in Note 8 to this Chapter;

59111000 - Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams).

59112000 - Bolting cloth, whether or not made up -

-Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper making or similar machines (for example, for pulp or asbestos-cement):

591131 - Weighing less than 650 g/cm3.
59113110 - Felt for cotton textile industries woven.
59113120 - Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines.
59113030 - Cotton fabrics and articles used in machinery and plant.
59113140 - Jute fabrics and articles used in machinery and plant.
59113150 - Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery.
59113190 - Other.
591132 - Weighing 650 g/m or more.
59113210 - Felt for cotton textile industries, woven.
59113220 - Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines.
59113230 - Cotton fabrics and articles used in machinery and plant.
59113240 - Jute fabrics and articles used in machinery and plant.
59113250 - Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery.
59113290 - Other.
59114000 - Filtering or Straining cloth of a kind used in oil presses or the like, including that of human hair.
591190 - Other.
59119010 - Paper maker's felt, woven.
59119020 - Gaskets, washers, polishing discs and other machinery parts of textile articles.
- Knotted or woven Geo-technical textile.

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59119031 - Geogrid conforming to IS 17373.

59119032 - Geotextile conforming to IS 16391, 16392.

59119039 - Other.

59119040 - Mulch mats, conforming to IS 16202.

59119090 - Other.

12.5 In this regard, as the phrase technical uses has been stipulated as a criteria for Tariff 5911, we find it prudent to give weightage to the 'functional use'/end use classification' concept to determine the classification of 'Geomembrane'. Based on the technical uses of HDPE reinforced Geomembrane in Biofloc ponds submitted by the applicant, we hold that Geomembrane has technical use. Having held that Geomembrane has technical use, it becomes obligatory to refer to Chapter Note 8 to Chapter 59 of Tariff Heading 5911 which covers the phrase 'technical use' of Textile Fabrics. Relevant portion of Chapter Note 8 to Chapter 59 of Tariff Heading 5911 reads as under:

*"**8.** Heading 5911 applies to the following goods, which do not fall in any other heading of Section XI*

(a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of Heading 5908 to 5910), the following only:

(i) Textile fabrics, felt and felt line woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);

(ii) - - - - -

(iii) - - - - -

(iv) flat woven textile fabrics with multiple warp or weft whether or not felted, impregnated, coated, of a kind used in machinery or for other technical purposes;

(v) - - - - -

(vi) - - - - -

(b) Textile articles - - - - - - -"

12.6 Construing the wordings of Chapter Note 8 (a) (1) to Chapter 59 that textile fabrics coated with 'other materials' used for technical purposes are included in this Chapter, we hold that the goods Geomembrane, though coated with Plastic but used for technical purposes finds place in the Tariff 5911, for the sole reason that the phrase 'other materials' used in this Tariff is vast enough to include plastics also coupled with the technical use of Geomembrane. We further find that in Clause (A) of HSN notes to Tariff Heading 5911, it is specifically mentioned that 'other material' includes plastic also. Relevant portion of Clause (A) of HSN notes to Tariff Heading 5911 reads as under:

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"(A) Textile Fabrics and other textile products, -for technical uses, in the piece, cut to length or simply cut to rectangular (including square) shape.

Provided that they do not have the character of the products of heading 59.08 to 59.10, these products are classified here (and not in any other heading of Section IX), whether in the piece, cut to length or simply cut to rectangular (including square)shape.

This group covers only the textile fabric and other textile products as defined in Note 7(a) to the Chapter, and listed at (1) to (6) below.

(1)Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather ***or other material (e.g. plastic),*** *of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)."*

(2) - - - - - -

(3) - - - - - -

(4) - - - - - -

(5) - - - - - -

(6) - - - - - -

12.7 We find that the impugned goods Geomembranes have purely technical use as it is used in aquaculture ponds teamed with Biofloc technology which is a highly beneficial bacterial colony based culture which keeps diseases at bay making it an ecologically sustainable symbiotic system. For Biofloc technology to be used, Geomembranes lined ponds are a must. Ponds lined with Geomembranes insulate the animals from diseases. The stocking density of animals in Geomembrane lined biofloc pond is twice the density of an ordinary unlined pond.

12.8 Thus, in light of Geomembrane passing the test of Section note (l)(g) to Section XI as well as Geomembrane satisfying the conditions of Note 8(1)(a) to Chapter 59, we are of the view that 'Geomembrane' is a textile article. We find that our view of Geomembrane being a textile article is in compliance with the Hon'ble Apex Court's view held in Porritts & Spencer (Asia) Ltd. 1983 (13) ELT 1607 (SC). The Hon'ble Supreme Court of lndia in the case of PORRIS AND SPENCER (ASIA) LTD. Vs. State of Haryana reported in 1983(13) ELT 1607 (SC) in Para 5 has observed as under:

5. lt was pointed out by this Court in Washi Ahmed's case (supra) that the same principle of construction in relation to words used in a taxing statute has also been adopted in English, Canadian and American Courts. Pollock B. pointed out in Gretfell v. l.R.C. (1976) 1 Ex. D.242 to 248 that if a 'statute contains language which is capable of being construed in a popular sense such a statute is not to be construed according to the strict or technical meaning of the language contained in it, but is to be construed in its popular sense, meaning, of course, by the words

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'popular sense' that which people conversant with the subject-matter with which the statute is dealing would attribute it."

12.9 In this context, we would also like to rely on the judgement dated 11.07.2024 of the Hon'ble High Court of Gujarat in the case of SCA No.504 of 2023 filed by M/s. Anantha Synthetic Innovations and others against Order No. GUJ/GAAR/R/107/2020 dated 30.12.2020 issued by the Advance Ruling Authority of Gujarat wherein it was held that 'Geomembrane' is classifiable under HSN 59111000.

12.10 We would also like to refer to the Ruling pronounced by the Authority for Advance Ruling, Daman, Diu & DNH in case of M/s. EMMBI Industries Ltd. reported in 2019 (29) GSTL 105 (AAR- GST) wherein it was held that:

"Geomembranes for water proof lining- Classification of - "Laminated High Density Poly Ethylene HDPE Woven Geomembrane for water proof Lining Type-II, IS:15351:2015" - Product known in market as agro textiles - Main product around which whole process of manufacturing revolves i.e. HDPE Woven Fabrics - Perusal of Chapter Note to Chapter 39 of Customs Tariff Act, 1975 making it clear that textile materials of Section XI excluded from scope and terms of plastics and cannot be covered under scope of Heading 3926 of HSN - HDPE Tapes/Strips of less than 5 mm specifically covered under HSN Heading 5404 as Synthetic Textile Material and specially woven fabrics from said HDPE Tapes/Strips covered under HSN Heading 5407 20 - HDPE Woven Fabrics referred as Woven Fobrics made from Synthetic Textile Material subjected to LDPE Coating and Lamination referred as Sandwich Lamination - Two or more pieces of said Sandwiched Laminated Geomembrane fabrics joined/seamed together by a suitable heat air blower sealing process keeping into requirement of customer based on which said fabrics cut and joint and cut sealed as per standard sealing process to be used as pond liner - Such Laminated Coated Fabrics used for technical purpose and is specifically covered under scope of HSN Heading 59111000 - Product fit for using as pond liner laminated textiles products and correctly classifiable under HSN Code 5911. [paras 7.3, 8, 8.1, 8.2, 8.3, 9]"

12.11 We find that the Authority for Advance Ruling, Gujarat in case of M/s. Texel lndustries Ltd. vide Advance Ruling No. GUJ/GAAR/R/2022/11 has held that:
'Geomembrane is classified at HSN 5911, tariff item 59111000'.

12.12 It is observed that in both the above Rulings, the Authority of Advance Ruling has held that the product viz. Geomembrane merits classification under HSN 59111000. The issue and facts in both the Advance Rulings are similar to the instant case and therefore it has persuasive value in the present matter. In view of the above discussions, we hold that the applicant's product viz. Geomembrane is classifiable under sub-heading 59111000 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

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13. Having decided the classification of the product of the applicant, we proceed to find the rate of applicable GST on the said product. However, since the application for Advance Ruling was filed on 28.11.2023, a reference will be required to be made to notification relevant during that particular period viz. Notification No.01/2017-Central Tax (Rate) dated 28.06.2017 in order to find that applicable rate of GST during the relevant period. However, since the said notification was superseded vide Notification No.09/2025-Central Tax (Rate) dated 17.09.2025 (effective from 22.09.2025), it becomes obligatory to refer to Notification No.09/2025-Central Tax (Rate) dated 17.09.2025 in order to find out the effective rate of GST w.e.f. 22.09.2025. The relevant entry of the applicant's product as per Notification No.01/2017-Central Tax (Rate) dated 28.06.2017 reads as under:

Schedule II – 6%

S. No.	*Chapter/Heading/ Subheading/ Tariff item*	*Description of goods*
(1)	(2)	(3)
168.	*5911*	*Textile products and articles, for technical uses, specified in Note 7 to this Chapter; such as Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams); Bolting cloth, whether or Not made up; Felt for cotton textile industries, woven; Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines, Cotton fabrics and articles used in machinery and plant, Jute fabrics and articles used in machinery or plant, Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery, Straining cloth of a kind used in oil presses or the like, including that of human hair, Paper maker's felt, woven, Gaskets, washers, polishing discs and other machinery parts of textile articles.*

13.1 On going through the aforementioned Notification, we find that Entry No.168 of Schedule II of Notification No.01/2017-Central Tax (Rate) dated 28.06.2017 covers Tariff Heading 5911. We therefore find and hold that the applicant's product 'Geomembrane' is covered under Entry No.168 of Schedule-II of Notification No.01/2017-Central Tax (Rate) and is liable to GST @ 12% (6% CGST + 6%SGST) for the period upto 21.09.2025.

13.2 Now, to ascertain the applicable GST rate for the period w.e.f. 22.09.2025, a reference is required to be made to Notification No.09/2025-Central Tax (Rate) dated 17.09.2025. The relevant entry of the applicant's product as per Notification No.09/2025-Central Tax (Rate) dated 17.09.2025 reads as under:

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Schedule I – 2.5%

S. No.	*Chapter/Heading/ Subheading/ Tariff item*	*Description of goods*
(1)	(2)	(3)
386	*5911*	*Textile products and articles, for technical uses, specified in Note 7 to this Chapter; such as Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams); Bolting cloth, whether or not made up; Felt for cotton textile industries, woven; Woven textiles felt, whether or not impregnated or coated, of a kind commonly used in other machines; Cotton fabrics and articles used in machinery and plant; Jute fabrics and articles used in machinery or plant; Textile fabrics of metalised yarn of a kind commonly used in paper making or other machinery; Straining cloth of a kind used in oil presses or the like, including that of human hair; Paper maker's felt, woven; Gaskets, washers, polishing discs and other machinery parts of textile articles.*

13.3 On going through the aforementioned Notification, we find that Entry No.386 of Schedule I of Notification No.09/2025-Central Tax (Rate) dated 17.09.2025 covers Tariff Heading 5911. We therefore find and hold that the applicant's product 'Geomembrane' is covered under Entry No.386 of Schedule-I of Notification No.09/2025-Central Tax (Rate) dated 17.09.2025 and is liable to GST @ 5% (2.5% CGST + 2.5%SGST) w.e.f. 22.09.2025.

14. We further find that the Note 8 of the Chapter Notes of Chapter 59 pertains to Tariff Heading 5911 viz. the Tariff Heading under which the product of the applicant namely 'Geomembrane' has been classified. Also as discussed earlier, the benefit of classification of the product 'Geomembrane' under Sub-Heading 59111000 accrues on account of Note 8 of the Chapter Notes of Chapter 59. However, in both the entries pertaining to Tariff Heading 5911 i.e. Entry No.168 of Schedule-II of Notification No.01/2017-Central Tax (Rate) dated 28.06.2017 as well in Entry No.386 of Schedule-I of Notification No.09/2025-Central Tax (Rate) dated 17.09.2025, it is mentioned that it covers "*Textile products and articles, for technical uses, specified in Note 7 to this Chapter;- - - - -*". Note 7 is found to have been mentioned in the HSN notes to Tariff Heading 5911 as well. Here, we would like to mention that Note 7 of Chapter Notes of Chapter 59 (which pertains to Tariff Heading 5911) has been renumbered as Note 8 on account of Finance Act, 2021(13 of 2021) dated 28.03.2021. The relevant portion of the Finance Act, 2021 (13 of 2021) reads as under:

(43) in Chapter 59, —

(i) after Note 2, the following Note shall be inserted, namely : —

"3. For the purposes of heading 5903, "textile fabrics laminated with plastics" means products made by the assembly of one or more layers of fabrics with one or more sheets or film of plastics which are combined by any process that bonds the layers together, whether or not the sheets or film of plastics are visible to the naked eye in the cross-section.";

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(ii) the existing Notes 3, 4, 5, 6 and 7 shall respectively be re-numbered as Notes 4, 5, 6, 7 and 8 *and in Note 8 as so re-numbered, in clause (a), for sub-clause (iii), the following sub-clause shall be substituted, namely : —*

"(iii) filtering or straining cloth of a kind used in oil presses or the like, of textile material or of human hair;";

(iii) in heading 5911 ,—

(a) in the entry in column (2) occurring against heading 5911, for the word and figure "Note 7", the word and figure "Note 8" shall be substituted;

(b) for the entry in column (2) occurring against tariff item 5911 40 00, the following shall be substituted, namely : —

"- Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair";

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

RULING

Question-1: Whether the product, namely, Geomembrane merits classification under Heading 5911, Sub Heading 59111000 or Sub Heading 59119090, as textile products, coated, covered or laminated with plastic, used for technical purposes.

Answer-1: The product, namely Geomembrane merits classification under Tariff Sub-Heading 59111000 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) for the reasons discussed in paras supra.

Question-2: Whether the product namely Geomembrane manufactured and sold are covered by Entry No.168 of Schedule-II of Notification No.01/2017-Central Tax (Rate) and taxed at the rate of 6% CGST & 6% SGST or 12% IGST.

Answer-2: The product 'Geomembrane' is covered under Entry No.168 of Schedule-II of Notification No.01/2017-Central Tax (Rate) and is liable to GST at the rate of 12% (6% CGST + 6% SGST) for the period upto 21.09.2025. However, the said product is covered under Entry No.386 of Schedule-I of Notification No.09/2025-Central Tax (Rate) dated 17.09.2025 and is liable to GST at the rate of 5% (2.5% CGST + 2.5% SGST) w.e.f. 22.09.2025 for the reasons discussed in paras supra.

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(Sushma Vora)
Member (SGST)

(Vishal Malani)
Member (CGST)

Place: Ahmedabad
Date: 29/09/2026

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