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/2026/40
(IN APPLICATION NO: Advance Ruling/SGST & CGST/2024/AR 07)

Date:29/ 10/2026

Name and address of the applicant	:	M/s. Vegan Wood Private Limited, R.S.No.161/163 Plot No.3, Behind Rangpar Bus Stop, Kandala Chotila Highway, National Highway 27, At Rangpar PO, Jalida, Wankaner, Morbi, Gujarat – 363621.
GSTIN of the applicant	:	24AAYCA9611L1Z2
Jurisdiction Office	:	Office of the Assistant Commissioner of State Tax, Unit-89, Range-22, Division-10, Rajkot
Date of application	:	22.03.2024
Clause(s) of Section 97(2) of CGST/GGST Act, 2017, under which the question(s) raised.	:	(a) & (b)
Date of Personal Hearing	:	29.05.2026
Present for the applicant	:	Shri Dinesh Rupareliya

Brief facts:

1. M/s. Vegan Wood Private Limited, R.S.No.161/163 Plot No.3, Behind Rangpar Bus Stop, Kandala Chotila Highway, National Highway 27, At Rangpar PO, Jalida, Wankaner, Morbi, Gujarat - 363621(hereinafter referred to as the applicant) is engaged in the manufacture of 'Natural Fibre Composite Board' [NFC].

2. The applicant vide their application dated 22.03.2024 had submitted that one of the products manufactured by them was 'Rice Husk Board'. They have submitted that the raw material viz rice husk procured from farmers, rice mills, etc., is pulverized into fine powder and this powder known as natural fibre is mixed with lime powder [calcium carbonate] & additives like lubricants, foaming agents, foam regulators, heat stabilizers; that PVC resin is used as a binding agent; that thereafter the compound is mixed with PVC resin & released through a screw barrel & mould at a preset temperature and pressure; that the compound melts under high temperature, is released through mould and is transferred to a thickness calibration unit in order to settle thickness & cool the board; that the width of the sheets is maintained according to the width of the mould which is generally 1350 mm; that although the thickness of such sheets is controlled with the flow and opening of the mould, the sheet comes out as a continuous process and travels upto a pulling unit called haul off; that in order to maintain a width of 1220 mm i.e. 4 feet, the automatic system fixed at the end of the machine allows the board to cut at a length of 2440 mm x 1220 mm (8 feet x 4 feet); that the dominant raw material is rice husk and calcium carbonate & the PVC used by them is only a binding agent of raw materials used in the making of the Rice Husk Board. The applicant

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has submitted that the boards are manufactured in various thickness ranging from 6mm to 25 mm and are then calibrated once again with the help of surface sanding machine.

3. The applicant vide their submission dated 26.11.2024 had submitted that the "Rice Husk Board" is manufactured using natural fibre (30%), calcium carbonate (14%), recycling waste (18%) and PVC (26%) as a binding agent, with processing additives and lubricants constituting the rest; that the production process involves high-temperature extrusion, calibration and cutting to standard sizes, producing boards in varying thicknesses ranging from 6mm to 25 mm; that the dominant raw material (Natural fibre) and its application categorize the product as a wood substitute; that HSN 4411 explicitly includes fibre boards composed of wood chips or other ligneous materials, bonded with organic substances; that their "Rice Husk Board" aligns with the description due to its predominant use of natural fibres and calcium carbonate, with PVC acting as a binder & attracts a GST of 12% as per Notification No.01/2017-Central Tax (Rate) & that similar Advance Ruling from Tamil Nadu for "Rice Husk Board" classified under Chapter 44 substantiates the argument for a 12% GST rate under HSN 4411 (Advance Ruling order on similar issue).

4. The applicant had raised the following question on Advance Ruling:

> *"1. Whether the rice husk board manufactured comprising of natural fibre [rice husk powder], calcium carbonate, recycling waste and other processing aid as well as PVC resin, wherein PVC acts only as a bonding agent would remain classified as wood and articles of wood under chapter 44 & attract 12% rate of GST?"*

5. After hearing the applicant, the Advance Ruling Authority of Gujarat in their Order dated 21.03.2025 found the applicant's application to be non-maintainable on the following grounds:

(i) There are three BIS, which covered the particle boards based on their density viz. (a) BIS 3478: 1966 which deals with High Density particle board, (b)IS 3087: 1965 [BIS 3087: 2005], which covers medium density particle boards and (iii) BIS 3129: 1985, which covers the low density particle boards.

(ii) The test report dated 23.12.2024, confirmed the contents of the rice husk board which was already mentioned in the application.

(iii) The contents of the product, exactly resembled the Ruling No.54/ARA/2019 dated 23.12.2019, in the case of M/s. Papaka Herbs & Spices Ltd., to the teeth and that it was difficult to believe that this was a coincidence.

(iv) The test report dated 23.12.2024, though from a NABL accredited laboratory, contained a remark that "*All above parameters are not covered/not accredited under NABL Scope of Accredition*'. The test parameters nowhere stated that the BIS was followed, for arriving at the test result.

(v) The applicant, should have provided the test report from a Government recognised laboratory, as listed in the annexure to CBIC Circular No.43/2017-Customs dated 16.11.2017.

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(vi) The applicant had not provided copies of either the brochure, copies of purchase invoice of inputs, copies of sales invoices, etc.

6. Aggrieved with the order of the Advance Ruling Authority of Gujarat, the applicant filed an appeal with the Appellate Authority of Advance Ruling, Gujarat vide their appeal dated 15.04.2025 and provided the required documents such as copies of invoices of purchase of raw material & sales invoices of rice husk board & rice husk profile as also copies of Test Report issued by M/s. Prominent Testing Centre LLP, Patiala (in respect of their product) along with their appeal. The main grounds raised by them briefly, were as under:

(i) The similarity in the product with M/s. Papaka Herbs and Spices Ltd was due to the similarity with the product.
(ii) The reference to Customs Circular No.43/2017-Customs was inappropriate.
(iii) The appellant was never informed that the lab report submitted was inadequate.

7. The Appellate Authority of Advance Ruling of Gujarat vide their Order No. GUJ/GAAAR/APPEAL/2026/01 dated 25.02.2026 remanded the matter back to the Authority of Advance Ruling on the following grounds:

(i) The appellant, along with their appeal papers, have submitted the details of purchase invoices of raw materials and sales invoices of Rice Husk Board and Rice Husk Profile.
(ii) During the course of personal hearing, the representative of the appellant stated that they are now in a position to provide the details/documents which they did not submit before the Advance Ruling Authority.
(iii) The Advance Ruling Authority while passing their ruling, did not have the benefit of going through these materials and therefore, the authority had not given any ruling on the question raised before it.
(iv) The Appellate Authority for Advance Ruling, by referring to Section 101 of the CGST Act, 2017 and also by relying on few other rulings by the Appellate Authorities of Advance Ruling, set aside the impugned order dated 21.03.2025 and remanded the matter back to the Authority of Advance Ruling with a direction to take into consideration all aspects of the matter and decide the case afresh after according adequate opportunity of hearing to the appellant.

8. Subsequent to the case being remanded back to the Authority of Advance Ruling, Gujarat, the applicant was granted personal hearing on 29.05.2026 wherein Shri Dinesh Rupareliya appeared on behalf of the applicant and reiterated the facts & grounds as stated in the application. The representative of the applicant also submitted a fresh submission dated 25.05.2026 alongwith supporting documents.

9. The applicant vide their letter dated 25.05.2026 have submitted that the "Natural Fibre Composite Board" manufactured by them comprising of rice husk fibres (30-32%) in PVC

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polymer matrix (26%) with other additives is correctly classifiable under Heading 4411 for the following reasons:

(i) CESTAT, Bangalore in the case of M/s. Padmavathy Panel Boards ltd. vs Commissioner held that rice husk qualifies as "other ligneous materials" and rice husk boards fall under Chapter 44.

(ii) AAR, Tamilnadu in Order No.54/ARA/2019 dated 23.12.2019 in the case of M/s. Papaka Herbs & Spices Pvt. Ltd. classified Natural Fibre Composite Board comprising of Rice husk of 25-30% and PVC of 20-25% under Heading 4411. This product is similar to that of Vegan Wood.

(iii) AAR, Andhra Pradesh in Order No.12/AP/GST/2024 dated 07.08.2024 in the case of M/s. Tra Plast Industries Pvt. Ltd. classified Natural Fibre Composite Board comprising of Rice husk of 30% and PVC of 29% under Heading 4411. The manufacturing process of this product is identical to that of Vegan Wood. The applicant's product contains PVC of 26% (lower than the product of M/s. Tra Plast Industries), hence must also be Chapter 44.

(iv) In Notification No.09/2025-Central Tax (Rate) dated 17.09.2025, Sr.No.92 of Schedule-I pertains to "Rice Husk Board" and GST has been reduced from 12% to 5%.

(v) The Natural Fibre Composite Board of Vegan wood comprises of 30-32% of rice husk fibres + 26% PVC matrix + 14% CaCO3 + 28-30% additives.

(vi) AAR misunderstood the product to be "Particle Board". No particle board in the world uses 26% polymer. Particle boards need minimal adhesive to bond particles and 26% polymer indicates it's the Matrix, not adhesive and this percentage itself confirms composite classification.

(vii) Andhra Pradesh AAR classified product with 29% PVC under Chapter 44 whereas Vegan Wood's PVC is lower at 26%, hence qualifies for Chapter 44.

10. The applicant has submitted that their product is a fibre-reinforced polymer composite board wherein the natural fibres provide structural reinforcement, polymer matrix encapsulates fibres and transfers loads and the resultant product is an Advance composite material with properties superior to individual components. The composition of their product "Natural Fibre Composite Board" is as under:

Component	Percentage	Function	Form
Rice Husk	30-32%	Reinforcing fibre	Fibre form mesh 80-100
PVC Resin	26%	Polymer matrix	Suspension polymer (continuous phase)
Calcium Carbonate	14%	Mineral filter	Fine powder (improves properties)
Recycled material	15-17%	Sustainability component	Reclaimed materials
Processing Aids	8-10%	Manufacturing enhancement	Stabilizers, lubricants, coupling agents
UV Stabilizers	2-3%	Weather resistance	UV absorbers
TOTAL	**100%**		

11. The applicant has submitted that their product is manufactured by Composite processing and not Particle board manufacturing. They have given the manufacturing process as under:

(i) Fibre preparation: Rice husk is cleaned to remove impurities (dust, grain, paddy) > processed into fibre form > fibre aspect ratio (mesh size 80-100) controlled for optimal reinforcement > moisture content adjusted (below 3%).

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(ii) Compounding (High Intensity Mixing): Rice husk fibres mixed with PVC suspension polymer > calcium carbonate (filler) added > processing aids (stabilizers, impact modifiers, UV additives, lubricants, coupling agents) added > high speed mixer operates at a speed of 1200-1500 RPM, temperature 110-120 degrees C and duration is of 15-20 minutes > objective is to achieve uniform fibre dispersion in polymer blend > unwanted vapours are removed through cooling mixture > resulting in homogeneous compound.

(iii) Calendering/Extrusion: Compounded material fed to double-screw extruder>extruder specifications are: temperature: 160-180 degrees centigrade, screw speed: variable (optimized for fibre length retention) >die configuration: T-die for board profiles. The process carried out is: Natural fibres and PVC compound pass through heated chamber > material melts under compression and temperature > PVC flows around dispersed fibres > fibres remain intact (not fragmented) > composite emerges from T-die in board form.

(iv) Sizing (Calibration): Extruded composite board passes through calibration table > cooling water maintains dimensional accuracy > board dimensions stabilized > surface quality controlled.

(v) Traction: Continuous haulage unit pulls board at controlled speed > speed synchronized with extrusion rate > tension maintained for dimensional stability.

(vi) Cutting: Continuous running saw blade cuts boards to specified lengths > length tolerance: +-2mm > clean cuts ensure edge quality.

(vii) Finishing: Boards cooled to room temperature > surface inspection for quality control > packaging for dispatch.

(viii) The product is highly termite resistant, highly fungal resistant, has good weather resistance and moderately fire resistant.

12. The applicant has submitted that the product is used in interior wall panels, furniture applications, false ceilings, door shutters and construction applications; that customers choose this product because it is water resistant (unlike particle board), termite-proof (polymer protection), dimensionally stable (minimal swelling), eco-friendly (agricultural waste utilization), cost effective wood alternative & are easy to work with (cutting, drilling, fixing). They have further submitted that their customer base includes interior designers, furniture manufacturers, construction companies, modular kitchen manufacturers and residential builders. The applicant has submitted that their product is Natural Fibre Composite Board and not Particle Board and; have submitted that a comparison of Natural Fibre Composite Board and Particle Board is as under:

Aspect	**Natural Fibre Composite Board (APPELLANT'S PRODUCT)**	**Particle Board (AAR's ASSUMPTION)**
MATERIAL FORM	Rice husk as FIBERS mesh 80-100	Rice husk as PARTICLES (chunky filler)
POLYMER/RESIN%	PVC: 26% (major component)	Adhesive: 5-10% (minor component)
POLYMER ROLE	Matrix-continuous phase encapsulating fibres	**Bonding agent** – glues particles together
STRUCTURE	Fibre-reinforced composite	Particle aggregation
MANUFACTURING	Compounding + Extrusion	Adhesive coating + hot pressing
TEMPERATURE	160-180 ° C (PVC processing)	150-200 ° C (adhesive curing)
BONDING MECHANISM	Fiber-matrix interface bonding	Adhesive curing

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HSN CHAPTER	4411 (fibreboard)	4410 (particle board)
BIS STANDARD	No BIS Standards prescribed	IS 3129: 1985 (particle boards)
DIMENSIONAL STABILITY	High (polymer matrix)	Moderate (swells with moisture)
TYPICAL DENSITY	0.55 – 1.0 g/cm3	0.4-0.9 g/cm3

13. The applicant has submitted that the 26% PVC itself proves that it is not particle board; that the applicable standards of Vegan wood are ASTM D6662 – Polyolefin-based plastic lumber, ASTM D7032-Wood plastic composite products, ISO 22766-wood plastic composites; that various composite material testing standards are IS 3129:1985 (applicable to particle boards-low density), IS 3087:2005 (applicable to particle boards-medium density) & IS 3478:1966 (applicable to particle boards-high density); that applicable standards for particle boards are : IS 3129:1985 – low density particle boards, IS 3087:2005-medium density particle boards, IS 3478:1966 – high density particle boards. The applicant has submitted that their product is Natural Fibre Reinforced Polymer Composite (NFRPC) manufactured by EXTRUSION (composite process) having rice husk in Fibre form (reinforcement) with 26% PVC matrix and is having property characteristic of composites; that their product is NOT particle board which is manufactured by hot pressing wherein rice husk is in particle form, PVC as adhesive is 5-10% and particle aggregation structure; that AAR's earlier analysis was based on wrong product assumption (particle board), leading to misleading conclusion; that AAR assumed that the applicant manufactured particle boards and applied particle board standards, when the actual product is a composite board. The applicant has further submitted that the particle boards can't have 26% resins because: (i) Resin costs 5-10% more than particles and 26% resin would make the product too expensive to compete as particle board. (ii) Particle boards rely on particle-to-particle contact for strength and too much resin weakens structure. (iii) hot pressing with 26% resin creates excessive vapor, causing defects (blisters, delamination) & (iv) in the market no particle manufacturer uses 26% resin as industry standard is 5-10%. The applicant has also submitted that 26% PVC in their product means that PVC is the matrix & not adhesive, that product is composite & not particle board, that structure is fibre-reinforced & not particle bonded and that this fact alone establishes composite classification;

14. The applicant has further submitted that reliance by AAR on IS 3129:1985 (low density particle boards) is not right since it is for particle boards, mentions rice husk as possible particle material, does not cover rice husk as fibre in composites and thus has a different material form, different product and different standard; that the standard resin content specifications as per IS 3129 are urea-formaldehyde resin: 6-8%, phenolic resin: 8-10% and Maximum ~12% whereas the applicant uses 26% PVC-far beyond IS 3129 scopes; that IS 3129 specifies manufacturing process as : Mat forming, hot pressing at 200-400 psi with a press time: 10-20 minutes; that the applicant uses extrusion(not pressing), continuous process (not batch) and an entirely different technology; that ISI 3129 specifies product properties as: density<400 kg/m3(0.4g/cm3), water absorption(15-25%) & thickness swelling 8-15% whereas the specifications of the product properties of the applicant are different i.e. density: 550-1000, water absorption 2% & thickness swelling 2%. The applicant has concluded that their product does not conform to IS 3129 specifications and

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therefore, IS 3129 specification is inapplicable to the applicant. As per the applicant, the applicable standards for the applicant's products are ASTM-D6662, ASTM D7032 and ISO 22766

15. The applicant has submitted that their product is Natural Fibre Reinforced Polymer Composite manufactured through extrusion having superior moisture resistance and fibre dispersion structure with 26% polymer Matrix AND not particle board. The applicant has concluded his submission by discussing in details the decisions by the tribunal and Advance Ruling Authorities of various states in the issue and contended that they are applicable to the issue in hand AND that the product manufactured by them comprising of rice husk fibres (30-32%) in PVC polymer matrix (26%) with calcium carbonate and other additives are "Natural Fibre Composite Board" classifiable under CTH 44119319 and stated that they are entitled to the benefit of 5% GST w.e.f. 22.09.2025 in terms of Notification No.09/2025-Central Tax (Rate) dated 17.09.2025.

Discussion and findings

16. 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.

17. 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.

18. The applicant vide their application dated 21.03.2024 and letter dated 26.11.2024 had submitted that one of the products manufactured by them was 'Rice Husk Board' which was manufactured using natural fibre (30%), calcium carbonate (14%), recycling waste (18%) and PVC (26%) as a binding agent, with processing additives and lubricants constituting the rest; that the production process involves high-temperature extrusion, calibration and cutting to standard sizes, producing boards in varying thicknesses ranging from 6mm to 25 mm; that the dominant raw material (Natural fibre) and its application categorize the product as a wood substitute; that HSN 4411 explicitly includes fibre boards composed of wood chips or other ligneous materials, bonded with organic substances; that their "Rice Husk Board" aligns with the description due to its predominant use of natural fibres and calcium carbonate, with PVC acting as a binder & attracts a GST of 12% as per Notification No.01/2017-Central Tax (Rate) and that similar Advance Ruling from Tamil Nadu for "Rice Husk Board" classified under Chapter 44 substantiates the argument for a 12% GST rate under HSN 4411 (Advance Ruling order on similar issue).

19. After hearing the applicant, the Advance Ruling Authority of Gujarat in their Order dated 21.03.2025 found the applicant's application to be non-maintainable on the following grounds: (1) There are three BIS, which covered the particle boards based on their density viz. (a) BIS 3478: 1966 which deals with High Density particle board, (b)IS 3087: 1965 [BIS 3087 : 2005], which

covers medium density particle boards and (c) BIS 3129: 1985, which covers the low density particle boards, (ii) The test report dated 23.12.2024, confirmed the contents of the rice husk board which was already mentioned in the application, (iii) The contents of the product, exactly resembled the Ruling No.54/ARA/2019 dated 23.12.2019, in the case of M/s. Papaka Herbs & Spices Ltd., to the teeth and that it was difficult to believe that this was a coincidence, (iv) The test report dated 23.12.2024, though from a NABL accredited laboratory, contained a remark that "*All above parameters are not covered/not accredited under NABL Scope of Accredition*'. The test parameters nowhere stated that the BIS was followed, for arriving at the test result, (v) The applicant, should have provided the test report from a Government recognised laboratory, as listed in the annexure to CBIC Circular No.43/2017-Customs dated 16.11.2017, (vi) The applicant had not provided copies of either the brochure, copies of purchase invoice of inputs, copies of sales invoices, etc.

20. Aggrieved with the order of the Advance Ruling Authority of Gujarat, the applicant filed an appeal with the Appellate Authority of Advance Ruling, Gujarat vide their appeal dated 15.04.2025 and provided the required documents such as copies of invoices of purchase of raw material & sales invoices of rice husk board & rice husk profile along with their appeal as also Test Reports dated 06.09.2025 & 08.09.2025 issued by M/s. Prominent Testing Center LLP, Patiala. The main grounds raised by them briefly, were: (i) The similarity in the product with M/s. Papaka Herbs and Spices Ltd was due to the similarity with the product, (ii) The reference to Customs Circular No.43/2017-Customs was inappropriate, (iii) The appellant was never informed that the lab report submitted was inadequate.

21. The Appellate Authority of Advance Ruling of Gujarat vide their Order No. GUJ/GAAAR/APPEAL/2026/01 dated 25.02.2026 remanded the matter back to the Authority of Advance Ruling on the following grounds: (i) The appellant, along with their appeal papers, have submitted the details of purchase invoices of raw materials and sales invoices of Rice Husk Board and Rice Husk Profile, (ii) During the course of personal hearing, the representative of the appellant stated that they are now in a position to provide the details/documents which they did not submit before the Advance Ruling Authority, (iii) The Advance Ruling Authority while passing their ruling, did not have the benefit of going through these materials and therefore, the authority had not given any ruling on the question raised before it, (iv) The Appellate Authority for Advance Ruling, by referring to Section 101 of the CGST Act, 2017 and also by relying on few other rulings by the Appellate Authorities of Advance Ruling, set aside the impugned order dated 21.03.2025 and remanded the matter back to the Authority of Advance Ruling with a direction to take into consideration all aspects of the matter and decide the case afresh after according adequate opportunity of hearing to the appellant.

22. In compliance with the directions given by the Appellate Authority of Advance Ruling of Gujarat in their order dated 25.02.2026, remanding the case back to the Authority of Advance Ruling, Gujarat for deciding the case afresh after according adequate opportunity of hearing to the appellant, the applicant was granted personal hearing on 29.05.2026. The personal hearing was

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attended by Shri Dinesh Rupareliya on behalf of the applicant who reiterated the facts & grounds as stated in the application. The representative of the applicant also submitted a fresh submission dated 25.05.2026 along with supporting documents. The said submission has been discussed in details in the paras supra.

23. We find that the applicant, in their fresh submission dated 25.05.2026, has framed a question, different from the one, for which they had sought Advance Ruling vide their application dated 22.03.2024. This is unacceptable since it is the same application dated 22.03.2024 that has been remanded back by the Appellate Authority for Advance Ruling, Gujarat for deciding the case afresh after according adequate opportunity of hearing to the appellant. It is also found that the applicant has referred to their product as "Natural Fibre Composite Board" in the fresh submission dated 25.05.2026 whereas it was referred to as "Rice Husk Board" in their application dated 22.03.2024. However, the manufacturing process of their product as well as the other submissions given by the applicant indicates that it relates to "Rice Husk Board" only. Also, in the copies of the sales invoices submitted by the applicant along with their submission dated 25.05.2026, the product is mentioned as NWFC Rice Husk Board. Further, "Rice Husk Board" is a "Natural Fibre Composite Board", but "Natural Fibre Composite Board" need not necessarily be a "Rice Husk Board" as Natural Fibre Composite Board can be manufactured from fibres of other materials such as bamboo, bagasse etc. also. However, since the reference in their reply is with regard to composite board manufactured from the Natural fibres obtained from Rice Husk only, the applicant's reference to "Natural Fibre Composite Board" in their submission dated 25.05.2026 shall be considered as reference to "Rice Husk Board" only and accordingly, we shall proceed to sort out the classification as well as the GST rate of the product in question.

24. It is the applicant's contention that their product comprising of rice husk fibres in PVC polymer matrix with calcium carbonate and other additives is a "Natural Fibre Composite Board" and is rightly classifiable under CTH 44119319. The applicant has stated that since their product 'Natural Fibre Composite Board" is primarily comprising of rice husk fibres in PVC polymer matrix with calcium carbonate and other additives, the said product would be ideally covered under Chapter 44 (which covers Wood and articles of wood; wood charcoal). A rice husk board consists primarily of natural lignocellulosic biomass and silica from the husk, combined with synthetic or bio-based adhesives i.e. rice husk is a ligneous material. On going through Chapter 44, we find that there are two headings covering boards made from ligneous material viz. Tariff Heading 4410 covering *'particle boards, oriented strand boards and the like"* and heading 4411 covering 'Fibre boards'. Tariff Heading 4410 covers boards made from wood or ligneous material and reads as '*particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances'*. Tariff Heading 4411 reads as '*fibre board of wood or other ligneous materials, whether or not bonded with resins or other organic substances.'* We, therefore, find it prudent to go through the Tariff Headings 4410 & 4411 as appearing in the Customs Tariff Act, 1975 as also the HSN notes pertaining to these tariff headings in order to explore under which heading the applicant's product would rightly fall. The same are reproduced hereunder:

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TARIFF HEADING 4410 AS APPEARING IN THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT, 1975 (51 OF 1975):

4410 PARTICLE BOARD, ORIENTED STRAND BOARD (OSB) AND SIMILAR BOARD (FOR EXAMPLE, WAFERBOARD) OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES –

- Of wood:

4410 11 -- Particle board:
4410 11 10 --- Plain particle boards
4410 11 20 --- Insulation board and hardboard
4410 11 30 --- Veneered particle board, not having decorative veneers on any face
4410 11 90 --- Others
4410 12 -- Oriented strand board (OSB):
4410 12 10 --- Unworked or not further worked than sanded
4410 12 90 --- Other
4410 19 00 – Other
4410 90 - Other:
4410 90 10 --- Plain particle board
4410 90 20 --- Insulation board and hard board
4410 90 30 --- Veneered particle board, not having decorative veneers on any face
4410 90 40 --- Of Coir
4410 90 50 --- Of jute fibre
4410 90 90 --- Other

HSN NOTES TO HEADING 4410:

44.10 -Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.
-Of wood:
4410.11 -- Particle board
4410.12 -- Oriented strand board (OSB)
4410.19 -- Other
4410.90 -Other

Particle board is a flat product manufactured in various lengths, widths and thicknesses by pressing or extrusion. It is usually made from wood chips or particles obtained by the mechanical reduction of roundwood or wood residues. It may also be produced from other ligneous materials such as fragments obtained from bagasse, bamboo, cereal straw or from flax or hemp shives. Particle board is normally agglomerated by means of an added organic binder, usually a thermosetting resin, which generally does not exceed 15 % of the weight of the board.

The chips, particles or other fragments constituting the particle boards of this heading are usually recognisable at the edges of the board with the naked eye. However, in some cases, microscopic examination may be required to distinguish the particles and fragments from the ligno-cellulosic fibres characterising the fibreboard of heading 44.11.

This heading also covers :

(I) Oriented strand board, which is made from layers of thin strands of wood which are at least twice as long as they are wide. These strands are mixed with binders (usually waterproof) such as isocyanate or phenolic resins, interleaved together and laid down in layers fanning a thick mat in which the strands are generally oriented lengthwise in the surface layers and generally cross oriented or laid down randomly in the inner layers in order to give the board improved elastomechanical properties. The mat is subjected to heat and pressure producing a solid, uniform, rigid structural board.

(2) Waferboard, which is made from thin wafers of wood which are less than twice as long as they are wide. These wafers are mixed with binders (usually waterproof) such as isocyanate or phenolic resins, interleaved together and laid down randomly, thus forming a thick mat. The mat is subjected to heat and pressure producing a solid, uniform, structural board having high strength and water resistance.

The particle boards of this heading are usually sanded. Moreover, they may be impregnated with one or more substances not essential for the agglomeration of their constituent materials but which confer on the board an additional property, e.g., impermeability to water, resistance to rot, insect attack, fire or the spread of flame, chemical agencies or electricity, greater density. In the last instance, the impregnating substances attain an important proportion.

Extruded particle board may have holes running internally from end to end.

Also classified in this heading are laminated panels consisting of:
(1) particle board covered on one or both faces with fibreboard;
(2) several particle boards whether or not covered on one or both faces with fibreboard;
(3) several particle boards and several fibreboards assembled in any order.

The products of this heading remain classified herein whether or not they have been worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular and whether or not they have been worked at the surface, the edge or the end, or coated or covered (e.g., with textile fabric, plastics, paint, paper or metal) or submitted to any other operation, provided these operations do not thereby give such products the essential character of articles of other headings.

The heading does not cover:
(a) Plates or strips of plastics containing wood flour as a filler (Chapter 39).
(b) Veneered particle board and similar board (for example, oriented strand board and waferboard), whether or not with holes running internally from end to end (heading 44.12).

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(c) Cellular wood panels of which both faces are particle board (heading 44.18).
(d) Boards of ligneous materials agglomerated with cement, plaster or with other mineral binding substances (heading 68.08).

Also excluded from this heading are goods having the character of articles or parts of articles more specifically covered elsewhere, whether obtained directly by pressing, extrusion or moulding or by other processes.

TARIFF HEADING 4411 AS APPEARING IN THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT, 1975 (51 OF 1975):

4411: FIBRE BOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES

Medium density fibre board.

44111200 -- Of a thickness not exceeding 5mm.
44111300 -- Of a thickness exceeding 5mm but not exceeding 9 mm.
44111400 -- Of a thickness exceeding 9 mm
_ Other
441192 -- Of a density exceeding 0.8 g/cm3
--Not mechanically worked or surface covered.
44119211 --- Hardboard
44119219 --- Other
--- Other
44119221---- Hardboard
44119229 ---Other
441193 --- Of a density exceeding 0.5g/cm3 but not exceeding 0.8 g/cm3.
---Not mechanically worked or surface worked.
44119311 --- Insulation board
44119319 --- Other
--- Other
44119321 --- Insulation board
44119329 --- Other
441194 --- Of a density exceeding 0.5 g/cm3:
--- Not mechanically worked or surface covered.
44119411 ---Insulation board
44119419 ---Other
--- Other
44119421 --- Insulation board
44119422 --- Of Coir
44119423 --- Of Jute Fabric
44119429 --- Other

HSN NOTES TO HEADING 4411:

44.11 -Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.
- Medium density fibreboard (MDF) :
4411.12 -- Of a thickness not exceeding 5 mm
4411.13 - - Of a thickness exceeding 5 mm but not exceeding 9 mm
4411.14 - - Of a thickness exceeding 9 mm
- Other:
4411.92 -- Of a density exceeding 0.8 g/cm3
4411.93 - - Of a density exceeding 0.5 g/cm3 but not exceeding 0.8 g/cm3
4411.94 - - Of a density not exceeding 0.5 g/cm3

Fibreboard is most often manufactured from wood chips which have been mechanically defibred (defibrated) or steam exploded or from other defibred ligno-cellulosic material (obtained e.g., from bagasse or bamboo). The fibres making up the board are recognisable under microscopic examination. They are bonded together in the board by felting and by their own adhesive properties, generally deriving from their lignin content. Additional resins or other organic bonding substances may be used to agglomerate the fibres. Impregnating or other agents may also be added during or after manufacture of the board to give an extra property, e.g., impermeability to water or resistance to rot, insect attack, fire or the spread of flame. Fibreboard may consist of a single sheet or of several sheets bonded together.

The categories of fibreboard of this heading can be distinguished according to their production process and they include:

(A) Fibreboard obtained by the "dry production process"

This group includes, in particular, medium density fibreboard (MDF), which is manufactured in a process in which additional thermosetting resins are added to the dried wood fibres in order to assist the bonding process

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in the press. The density generally ranges from 0.45 g/cm3 to 1 g/cm3. In the unworked state it has two smooth surfaces. It can be used in many different applications such as furniture, interior decoration and in building.

Medium density fibreboard of a density exceeding 0.8 g/cm3 is sometimes also referred to by the trade as "high density fibreboard (HDF)".

(B) Fibreboard obtained by the "wet production process"

This group includes the following types of fibreboard:
(1) Hardboard, which is manufactured in a wet production process in which the wood fibres in suspension in water are compressed in the form of a mat under high temperature and high pressure on a metallic mesh. In the unworked state this type of fibreboard has one smooth and one rough surface with a mesh pattern. However, it can sometimes also have two smooth surfaces obtained by special surface treatment or a special production process. It generally has a density exceeding 0.8 g/cm3. Hardboard is mainly used for furniture, in the automotive industries, for doorskins and for packaging, especially fruit and vegetable packaging.

(2) Mediumboard, which is manufactured in a way similar to the one for hardboard but at a lower pressure. It generally has a density exceeding 0.35 g/cm3 but not exceeding 0.8 g/cm3. The main application is in furniture production and for interior or exterior walls.

(3) Softboard. This fibreboard is not compressed as the other types of fibreboard obtained by the wet production process. It generally has a density of 0.35 g/cm3 or less. These boards are used mainly for henna or sound insulation in building. Special types of insulating board are used as sheathing or sarking materials.

The products of this heading remain classified herein whether or not they have been worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or fanned to shapes other than square or rectangular and whether or not they have been worked at the surface, the edge or the end, or coated or covered (e.g., with textile fabric, plastics, paint, paper or metal) or submitted to any other operation, provided these operations do not thereby give such products the essential character of articles of other headings.

The heading does not cover:
(a) Particle board whether or not laminated with one or several fibreboards (heading 44.10).
(b) Laminated wood with a core consisting of fibreboard (heading 44.12).
(c) Cellular wood panels of which both faces are fibreboard (heading 44.18).
(d) Paperboard, such as multiplex paperboard, "presspan" and strawboard, which can generally be distinguished from fibreboard by their layer structure made apparent on cleaving (Chapter 48).
(e) Fibreboard panels clearly identifiable as parts of furniture (generally Chapter 94).

25. Pursuant to the directions of the Appellate Authority of Advance Ruling, Gujarat, we find that the applicant has submitted copies of purchase invoices related to Purchase of 'Rice Husk Powder (CTH 1213)', PVC resin (CTH 39041910), PE Wax (CTH 34049020), LF K 600F (CTH 39069090), LF Reapak Ca-Zn-B-LE (CTH-38123990), LIBNOL G-6051 (CTH 29157030), Microfine ADC 7800 (CTH 29270090, Stearic Acid JOMEL 50 kg.(CTH 38231100), etc. as well as sales invoices of Rice Husk Board. We also find that the applicant, during the course of filing appeal with the Appellate Authority of Advance Ruling of Gujarat, had submitted two Test Reports issued by M/s. Prominent Testing Centre LLP, Patiala (an ISO/IEC 17025:2017 accredited laboratory) viz. (a) Test Report dated 06.09.2025 according to which the percentage of the constituents contained in the product i.e. "Natural Fibre Composite Board" of the applicant (mentioned as NWFP Vegan Wood in the Test Report) are: (i) Rice Husk Ash@190oC (32.05%), (ii) Polyvinyl Chloride (PVC) (27.25%), (iii) Calcium Carbonate (18.05%) & (iv) additives such as polymethyl methacrylate, wax, stearite, fatty acid ester, hindered phenol oxidants, magnesium hydroxide, silicon dioxide, talc & pigment (totaling 22.65%) and (b)Test Report dated 08.09.2025 according to which the percentage of the constituents contained in the product i.e. "Natural Fibre Composite Board" of the applicant (mentioned as NWFP Vegan Wood-Profile in the Test Report) are: (i) Rice Husk Ash@190oC (32.25%), (ii) Polyvinyl Chloride (PVC) (27.30%), (iii) Calcium Carbonate (17.90%) & (iv) additives such as polymethyl methacrylate, wax, stearite, fatty acid ester, hindered phenol oxidants, magnesium hydroxide, silicon dioxide, talc & pigment (totaling

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22.55%). Further, since it was not forthcoming from the Test Reports as to what the term "Rice Husk Ash @190oC" meant, an email was issued to the applicant asking them to get clarification from M/s. Prominent Testing Centre LLP, Patiala as to what the term "Rice Husk Ash@190oC" meant. Subsequently, the applicant has submitted a letter dated 30.06.2026 received by them from M/s. Prominent Testing Centre LLP wherein it was clarified as under:

(1) The composition analysis was carried out using thermal (thermogravimetric) and spectroscopic techniques, in accordance with ASTM D 2124-99 and ISO 11358, wherein the sample is subjected to controlled, step-wise heating and the weight loss/residual fractions at defined temperature stages are measured to identify and quantify the constituents present.
(2) The notation "@190°C" denotes the specific temperature stage of the analytical programme at which the constituent was identified and quantified. This is purely an analytical parameter and does not indicate the temperature of use, processing, or formation of the material. The expression "Rice Husk Ash" is merely a reporting convention and the constituent is not present as ash.
(3) Rice husk fibre (lignocellulosic biomass) converts to actual ash only upon complete combustion at substantially higher temperatures (typically 500°C to 700°C or above). Accordingly, the term should be read as referring to rice husk fibre (organic lignocellulosic content), and not ash in the literal sense.
(4) Basis and rationale for the reported result Rice husk, being a lignocellulosic organic material, exhibits characteristic thermal degradation behaviour during thermogravimetric analysis. At around 190°C, the material undergoes moisture removal and initial decomposition of hemicellulosic components, enabling identification and quantification of the rice husk-derived fraction.
(5) The reported value of 32.05 Wt% represents the proportion of rice husk fibre in the sample, determined on a weight-percent basis in accordance with the above standard methodologies and based on the observed thermal response of the test specimen as received. The analysis reflects the relative weight percentage of each constituent identified.
(6) The entry "Rice Husk Ash @190°C - 32.05 Wt%" corresponds to the rice husk-derived lignocellulosic component, a significant and primary fraction, to be read in conjunction with the other constituents reported (such as polymer matrix and mineral fillers) for the complete composite structure. The temperature notation is solely indicative of the analytical stage of measurement and carries no implication of ash formation or end-use conditions.
(7) The term "Rice Husk Ash @190°C" does not denote actual ash content but represents the rice husk fibre (lignocellulosic content) identified through thermal analysis. The value 32.05 Wt% reflects the proportion of rice husk present in the material. The terminology should be interpreted in the context of analytical methodology and not literally.

The letter concludes by mentioning that the clarification is issued to ensure accurate understanding and interpretation of the reported test results.

25.1 In view of the clarification by the laboratory which has issued the Test Reports on the applicant's products, we find that the percentage of the constituents contained in the product i.e.

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(a) "Natural Fibre Composite Board" of the applicant (mentioned as NWFP Vegan Wood in the Test Report dated 06.09.2025) are: (i) Rice Husk Fibre (32.05%), (ii) Polyvinyl Chloride (PVC) (27.25%), (iii) Calcium Carbonate (18.05%) & (iv) additives such as wax, stearite, fatty acid ester, hindered phenol oxidants, magnesium hydroxide, silicon dioxide, talc & pigment (totaling 22.65%) & (b)Test Report dated 08.09.2025 according to which the percentage of the constituents contained in the product i.e. "Natural Fibre Composite Board" of the applicant (mentioned as NWFP Vegan Wood-Profile in the Test Report) are: (i) Rice Husk Fibre (32.25%), (ii) Polyvinyl Chloride (PVC) (27.30%), (iii) Calcium Carbonate (17.90%) & (iv) additives such as polymethyl methacrylate, wax, stearite, fatty acid ester, hindered phenol oxidants, magnesium hydroxide, silicon dioxide, talc & pigment (totaling 22.55%).

25.2 The applicant has submitted that they are a manufacturer of Natural Fiber Composite Board which is used in furniture work, interior wall panels, false ceilings, door shutters and construction applications. As per the applicant, the Natural Fiber Composite Board is made of natural fibers of rice husk and offers a range of advantages, including exceptional durability, is termite resistant, fungal resistant, weather resistant, water resistant and fire resistant. The process of the manufacture of Natural Fibre Composite Boards is known as extrusion. Natural fibre composite (NFC) boards are sustainable, eco-friendly materials made from plant fibers (like wood, coir, bamboo, or hemp) combined with polymer resins. Also, on going through the images provided by the applicant in the brochures submitted by them, we find that they mimic the look of genuine wood. At this stage, we would find it prudent to compare the manufacturing process given by the applicant to the one mentioned in HSN notes to Heading 4410 and Heading 4411. The manufacturing process of the applicant, in brief is that the Natural fibres obtained from Rice Husk are mixed with PVC polymer resins and additives like stabilizers, impact modifiers, UV resistant additives, lubricants, processing aids are mixed in a High Speed mixer for uniform and homogeneous blending and to remove the unwanted vapours in the powder. This process continues upto about 160-180o C and then is dropped in a cooling mixture where it is cooled and taken for the process of extrusion, sizing, traction, cutting and finishing. Further, "rice husk" is a ligno-cellulosic (ligneous) material constituted of 15-30% of lignin, 35-50% cellulose, 15-25% of hemicellulose and 15-20% silica. Rice husk is classified as a natural fiber because it is a plant-based, renewable agricultural by-product composed of natural polymers (lignocellulose) and a highly protective layer of silica. While cellulose and lignin gives them the fibrous strength and rigidity, the silica content therein creates a durable, rot-resistant, and flame-retardant material. On a plain comparison of the manufacturing process given by the applicant and the details of rice husk (as obtained online) with that of the manufacturing process as well as the details of the product viz. impermeability to water, resistance to rot, insect attack fire or the spread of flame etc. mentioned in the HSN notes of heading 4411, we find the specifications of the product of the applicant matches with that of the details given in HSN notes to Tariff Heading 4411.

25.3 On going through the details given in HSN Notes to Tariff Heading 4410, we find that particle boards falling under heading 4410 are made from wood chips or particles of wood or ligneous material whereas oriented strand boards and waferboards, also falling under heading 4410

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are made from strands of wood and thin wafers of wood respectively. Particle boards can also be made from ligneous materials like rice husk, however, the raw material used in the case of particle board is not rice husk fibre but fine particles of rice husk. Particle boards made from particles of rice husk are obtained by mixing the said material with a binding resin and compressing the mixture under high heat and pressure. However, the HSN note specifically states that *"Particle board is normally agglomerated by means of an added organic binder, usually a thermosetting resin, which generally does not exceed 15 % of the weight of the board."* This implies that if the applicant's product referred to by them as "Natural Fibre Composite Board" constitutes more than 15% of organic binder, it will automatically move out of the ambit of Heading 4410. However, as per the Test Reports submitted by the applicant, PVC binder constitutes about 27.25%/27.30% of the Board which is much higher than the 15% mentioned in the HSN notes of Tariff Heading. Further, in the present case, natural fibre is first extracted from rice husk and then mixed with lime powder (calcium carbonate), processing additives such as lubricants, foaming agents, foam regulators, heat stabilizers, etc. where PVC resin is used as a binding agent. If the rice husk was directly added with binders etc. without extracting the fibres, the product would be a particle board, which is not the case here. We, therefore, find that the applicant's product would move out of the ambit of Tariff Heading 4410 for the reasons discussed above.

26. Further, the heading 4411 itself reads as "Fibre board of wood or other ligneous materials whether or not bonded with resins or other organic substances". As discussed earlier, the product in question is manufactured by the bonding of fibres obtained from rice husk (which is a ligneous material) with PVC resins and other organic substances. Further, in this case, as per the manufacturing process given by the applicant, fibres are first extracted from the rice husk and then mixed with lime powder (calcium carbonate), processing additives such as lubricants, foaming agents, foam regulators, heat stabilizers, etc. where PVC resin is used as a binding agent. Hence, the product is a Fibreboard and is aptly classifiable under Heading 4411. In view of the discussions in the paras supra, and based exclusively on the submissions, the Test Reports as well as the other details and supporting documents submitted by the applicant, we find and hold that the product of the applicant is a fibre board and is nothing but "Natural Fibre Composite Board" OR "Rice Husk Board" classifiable under Heading 4411 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

27. The applicant is also found to have discussed in details about the (Indian Standard) IS specifications applicable for particle boards (which, they state, is not their product) as well as the IS specifications applicable for their product "Natural Fibre Composite Board". Here, we would like to clarify that the IS (Indian Standard) specifications are not mandatory for finalizing the primary customs classification of goods since classification of goods is governed by the General Rules of Interpretation (GRIs), Section Notes, and the Harmonized System of Nomenclature (HSN). The legal test relies strictly on the item's composition, material, and "essential character". For example, Natural Fibre Composite Boards (NFC) are typically examined by referring to the Chapter, Chapter notes, the relevant Tariff Heading, relevant HSN notes, looking at their exact constituent percentages, manufacturing process etc. While IS specifications are not the basis for

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determining the tariff heading, they can be submitted as expert guidance to prove a product's trade parlance or physical properties if the classification is ambiguous, which is not the case here. Therefore, in view of the discussions in paras supra, we do not find the need to look into this aspect while determining the classification of the product in question.

28. Having decided the classification of the product Rice Husk Board/Natural Fibre Composite Board, the rate of GST of the product is required to be ascertained for which a reference is required to be made to Notification No.01/2017-Central Tax (Rate) dated 28.06.2017, since the original application has been filed in March, 2024. Relevant entry of 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)
92.	44 or any Chapter	The following goods, namely: — a. Cement Bonded Particle Board; b. Jute Particle Board; **c. Rice Husk Board;** d. Glass-fibre Reinforced Gypsum Board (GRG) e. Sisal-fibre Boards; f. Bagasse Board; and g. Cotton Stalk Particle Board h. Particle/fibre board manufactured from agricultural crop residue.

28.1. On going through the aforementioned Notification, we find that Entry No.92 of Schedule II of Notification No.01/2017- Central Tax (Rate) covers "Chapter 44 or any Chapter" containing entries 'a' to 'h' in the corresponding column (3) which also covers "Rice Husk Board" at Sr. No. **c**. Hence, we find and conclude that the product of the applicant namely 'Rice Husk Board' falls under Entry No.92 of Schedule II of Notification No.01/2017- Central Tax (Rate) dated 28.06.2017 and is liable to GST @ 12% for the period prior to 22.09.2025. Further, since Notification No.01/2017-Central Tax (Rate) dated 28.06.2017 has been superseded by Notification No.09/2025-Central Tax (Rate) dated 17.09.2025 (effective from 22.09.2025), it becomes imperative to refer to Notification No.09/2025-Central Tax (Rate) dated 17.09.2025 to ascertain the entry under which the product of the applicant is classifiable from 22.09.2025 as well as the rate of GST w.e.f. 22.09.2025. Relevant entry of Notification No.09/2025-Central Tax (Rate) dated 17.09.2025 reads as under:

Schedule I – 2.5%

S. No.	Chapter/Heading/Subheading/ Tariff item	Description of goods
(1)	(2)	(3)
292.	44 or any other chapter	The following goods, namely: — a. Cement Bonded Particle Board; b. Jute Particle Board; **c. Rice Husk Board;** d. Glass-fibre Reinforced Gypsum Board (GRG)

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		e. Sisal-fibre Boards; f. Bagasse Board; and g. Cotton Stalk Particle Board h. Particle/fibre board manufactured from agricultural crop residues.

28.2 On going through the aforementioned Notification, we find that Entry No.292 of Schedule I of Notification No.09/2025-Central Tax (Rate) covers "Chapter 44 or any other chapter" containing entries 'a' to 'h' in the corresponding column in Column (3) wherein "Rice Husk Board" is covered at Sr.No "c". We, therefore, find and hold that the product of the applicant viz. "Rice Husk Board" is classifiable under heading 4411 of the First Schedule to the Customs Tariff Act (51 of 1975). For the period prior to 22.09.2025, the product of the applicant appears at Sr.No.92c of Schedule-II of Notification No.01/2017-Central Tax (Rate) dated 28.06.2017 and is liable to GST at the rate of 12% (6% CGST + 6% SGST). However, the applicant's product appears at Sr.No.292 c of Schedule-I of the 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) for the period from 22.09.2025 onwards.

29. The applicant is found to have relied on a plethora of Advance Rulings to support their case. Here, we would like to convey to the applicant that as per Section 103 of the CGST Act, 2017, the advance ruling pronouncements by the Authority of Advance Ruling OR the Appellate Authority of Advance Ruling are binding only: (a) on the applicant who had sought it in respect of any matter referred to in sub-section (2) of section 97 for advance ruling AND (b) on the concerned officer or the jurisdictional officer in respect of the applicant. Hence, reliance placed by the applicant on pronouncements made by the Advance Ruling Authorities OR the Appellate Advance Ruling Authorities in respect of matters raised by some other applicants, to support their case appears unjustifiable.

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

RULING

Question-1: Whether the rice husk board manufactured comprising of natural fibre [rice husk powder], calcium carbonate, recycling waste and other processing aid as well as PVC resin, wherein PVC acts only as a bonding agent would remain classified as wood and articles of wood under chapter 44 & attract 12% rate of GST?"

Answer-1: The Rice Husk Board manufactured by the applicant is classifiable under Chapter 44, heading 4411, of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975). For the period prior to 22.09.2025 it falls under Entry No.92c of Schedule-II of Notification No.01/2017-Central Tax (Rate) dated 28.06.2017 and is liable to GST at the rate of 12% (6%CGST + 6% SGST). However, for the period w.e.f. 22.09.2025, the said

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product will fall under Entry No.292 c of Schedule-I of Notification No.09/2025-Central Tax (Rate) dated 17.09.2025 and will be liable to GST at the rate of 5% (2.5% CGST + 2.5% SGST). This ruling is exclusively based on the submissions, the Test Reports etc. and other details submitted by the applicant and is subject to their authenticity.

(Sushma Vora)
Member (SGST)

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(Vishal Malani)
Member (CGST)

Place: Ahmedabad
Date: 29/10/2026

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