

## MAHARASHTRA AUTHORITY FOR ADVANCE RULING

GST Bhavan, 1st floor, B-Wing, Old Building, Mazgaon, Mumbai – 400010.

(Constituted under Section 96 of the Maharashtra Goods and Services Tax Act, 2017)

### BEFORE THE BENCH OF

(1) Ms. P Vinitha Sekhar, Addl. Commissioner of Central Tax, (Member)

(2) Mr. A. A. Chahure, Joint Commissioner of State Tax, (Member)

GSTIN Number, if any/ User-id	27AAJCS6111J2Z7
Legal Name of Applicant	<b>SECURITY PRINTING AND MINTING CORPORATION OF INDIA LIMITED</b>
Registered Address/Address provided while obtaining user id	BHARAT PRATIBHUTI MUDRANALAYA ,Nashik, Maharashtra, 422101
Details of application	GST-ARA, Application No. 46 Dated 23.09.2019
Concerned officer	Nasik Division –I, Commissionerate, Nasik
Nature of activity(s) (proposed/present) in respect of which advance ruling sought	
A Category	Factory / Manufacturing
B Description (in brief)	<b>Heat Activated Ultra-Violet (HAUV) Polyester Film with Adhesive Coating and UV Printing</b>
Issue/s on which advance ruling required	(i) classification of goods and/or services or both
Question(s) on which advance ruling is required	As reproduced in para 01 of the Proceedings below.

### PROCEEDINGS

(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

The present application has been filed under section 97 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 [hereinafter referred to as “the CGST Act and MGST Act” respectively] by M/s. **SECURITY PRINTING AND MINTING CORPORATION OF INDIA LIMITED**, the applicant, seeking an advance ruling in respect of the following question.

**Determination of applicable HSN code for the material 'Heat Activated Ultra-Violet (HAUV) Polyester Film with Adhesive Coating and UV Printing'.**

At the outset, we would like to make it clear that the provisions of both the CGST Act and the MGST Act are the same except for certain provisions. Therefore, unless a mention is

specifically made to any dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the MGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, the expression 'GST Act' would mean CGST Act and MGST Act.

## 2. FACTS AND CONTENTION – AS PER THE APPLICANT

The submissions, as reproduced verbatim, could be seen thus-

**“Item Nomenclature: Heat Activated Ultra-Violet (HAUV) Polyester Film with Adhesive Coating and U.V. Printing**

**Elaborative Note: The item is a polyester film, rectangular in shape, uniformly coated with Heat Activated Adhesive coating from one side, Printed with special inks (e.g. UV inks) with retention period of almost 10 years and having property of verifiable tamper-evidence in case of forgery attempt. The base film is of thickness 50 microns and printing & coating on it is of 75 micron (i.e. total thickness of item is 125 micron). The item is able to stick permanently to the paper along with color/Black & White photographs and in case of attempt of tampering, it would have verifiable tamper-evidence.**

### **B. Statement containing the Applicant's interpretation of law and /or facts**

There are two HSN chapter headings for above mentioned product, one is 3919 which attracts 18% GST and the another one is 4911 which attracts 12% GST. Hence, advance ruling is sought for exact single HSN code of the said goods.”

### **03. CONTENTION – AS PER THE CONCERNED OFFICER:**

Jurisdiction Officer has not made any written submissions.

### **04. HEARING**

Preliminary hearing in the matter was held on 17.12.2019. Shri Bhushan Kulkarni, Dy. Manager (Finance & Accounts), Authorized Representative, appeared and requested for admission of their application. Jurisdictional Officer was not present.

The application was admitted and called for final hearing on 06.02.2020. Sh. Bhushan Kulkarni, Dy. Manager (Finance & Accounts), Authorized Representative, appeared made oral submissions. Jurisdictional Officer was once again not present.

**05. OBSERVATIONS AND FINDINGS:**

5.1 We have gone through the facts of the case and written contention of the applicant. The issue before us is with respect to classification of “Heat Activated Ultra-Violet (HAUV) Polyester Film with Adhesive Coating and U.V. Printing”, a product imported by the applicant and further sold by them.

5.2 We find that the applicant wants to ascertain the correct classification of said goods between two classifications submitted by them i.e. Chapter Heading 3919 and Chapter Heading 4911 of the GST Tariff. The applicant has not given details of their products, etc to support any contention. It is seen that the application is very curt and the request made by the applicant is to only classify the above mentioned product.

5.3 During the course of the hearing the applicant orally submitted that the said product is being imported by them under the Heading 3919 and the duties under Custom Act are discharged accordingly. However, applicant wants to know whether the said goods can be sold by them under the Heading 4911. The only reason for their application appears to be the lower rate of GST i.e.12% under Heading 4911.

5.4 The description of goods under Heading 3919 of the GST Tariff, (Heading under which the subject goods are imported) is as follows: “*Self-Adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls*”

5.5 As per the submissions made by the applicant we find that the subject product is nothing but a self-adhesive film which is able to stick permanently to paper and classifiable under Chapter 3919. Our finding is also strengthened by the fact that applicant is importing the said goods under Chapter 3919.

5.6 Section VII of the GST Tariff comprises of Chapters 39 and 40. Note 2 to Section VII states that “Except for the goods of Heading 3918 or 3919, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49”.

5.7 Hence we find that, goods which fall under Chapter 3919, as in the subject case will not fall under Chapter 49. The fact of the matter is that the said goods during import are classified under Chapter 3919 and the same has been accepted by the applicant. It will therefore not be open for them to apply for a change of classification, for the same product, to this authority.



06. In view of the extensive deliberations as held hereinabove, we pass an order as follows:

**ORDER**

**(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)**

NO.GST-ARA- 46/2019-20/B-

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Mumbai, dt.

25/02/2020

For reasons as discussed in the body of the order, the questions are answered thus –

**Question.** Determination of applicable HSN code for the material 'Heat Activated Ultra-Violet (HAUV) Polyester Film with Adhesive Coating and UV Printing'.

**Answer:-** The said product is classifiable under Chapter 3919 of the GST Tariff.



—sd—  
A. A. CHAHURE  
(MEMBER)

—sd—  
P VINITHA SEKHAR  
(MEMBER)

**Copy to:-**

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The Chief Commissioner of Central Tax, Churchgate, Mumbai
5. Joint Commissioner of State Tax, Mahavikas for Website.

**CERTIFIED TRUE COPY**

*A. A. Chahure*  
MEMBER

**ADVANCE RULING AUTHORITY  
MAHARASHTRA STATE, MUMBAI**

**Note :-** An Appeal against this advance ruling order shall be made before The Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax, 15<sup>th</sup> floor, Air India building, Nariman Point, Mumbai – 400021.