

1.20 Based upon comprehensive analysis of the Subject Goods' physical characteristics, relevant legal provisions, explanatory notes, and established classification principles, the Applicant respectfully submits that proper classification of "PS MOULDING, PS WALL PANEL, PS L PROFILE, PS WALL PANEL SHEET, PVC PANEL FOAM, PVC SHEET UV, PVC PANEL, PVC VINYL SHEET, PVC PANEL WPC MOULD, PVC WALL PANEL, PU WALL PANEL." falls under the appropriate subheadings of heading 3921 of the Customs Tariff Act.


1.21 Commercial understanding, industry practice, technical specifications, and established interpretative principles uniformly confirm the essential character of the Subject Goods as decorative sheets falling squarely within heading 3921. This classification maintains consistency with international customs practices and ensures regulatory harmonization in classification of such decorative products.

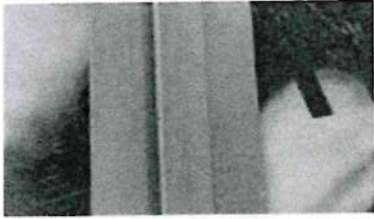
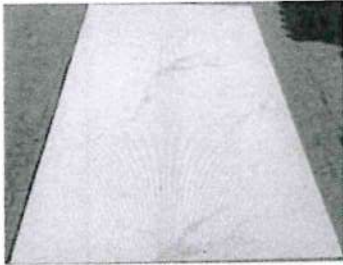
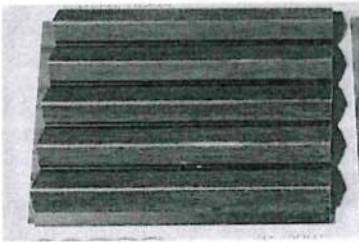
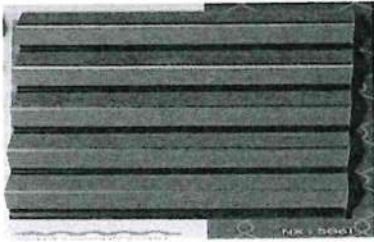
**ISSUES REQUIRING ADVANCE RULING AND APPLICANT'S UNDERSTANDING**

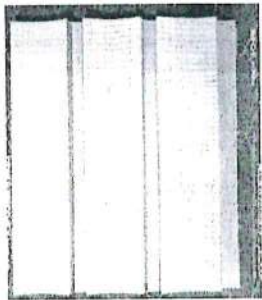

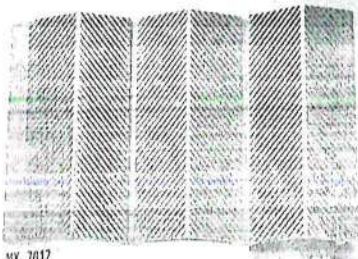
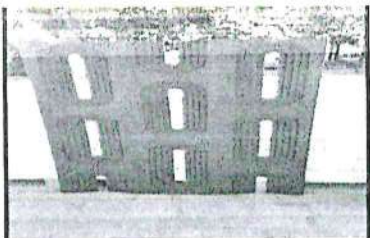
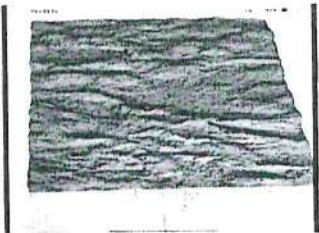
1.22 In the light of aforementioned, the Applicant seeks to enter the following questions for Advance Ruling and its interpretation of the question will be as under:-

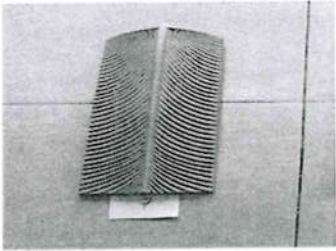


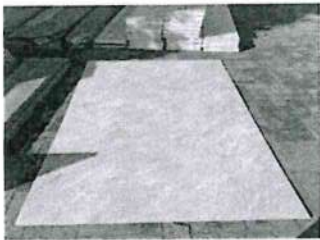

- i) Whether the classification of the goods mentioned in the table is correct.

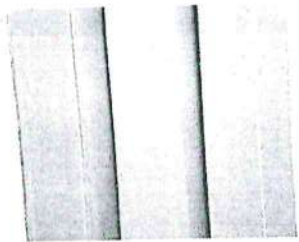
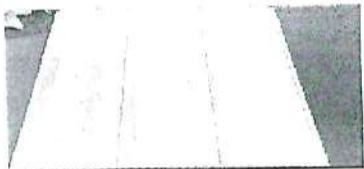
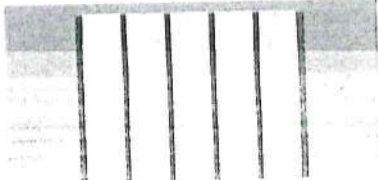
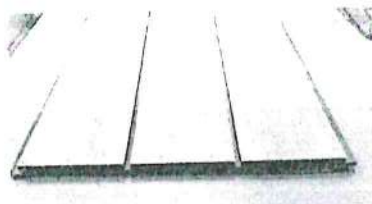


S.No.	ITEM	CTH
1.	PS MOULDING	39211100
2.	PS WALL PANEL	39211100
3.	PS L PROFILE	39211100
4.	PS WALL PANEL SHEET	39211100
5.	PVC PANEL FOAM	39211200
6.	PVC SHEET UV	39211200
7.	PVC PANEL	39211200
8.	PVC VINYL SHEET	39211200
9.	PVC PANEL WPC MOULD	39211200
10.	PVC WALL PANEL	39211200
11.	PU WALL PANEL	39211390

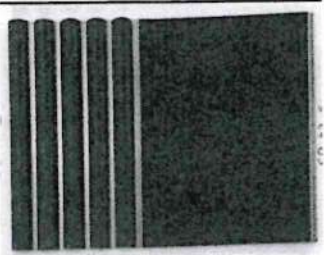
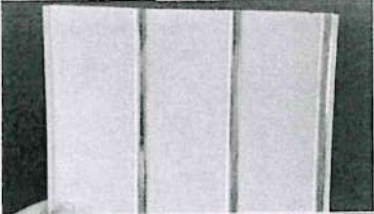
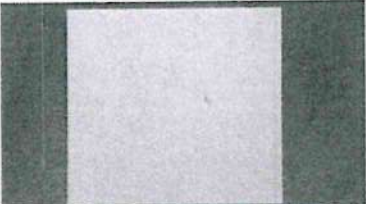
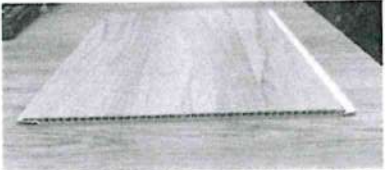
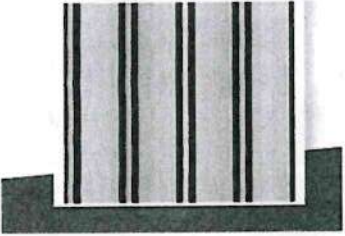

SR.NO	PHOTO	ITEMS	HSN CODE
1		PS MOULDNG	39211100


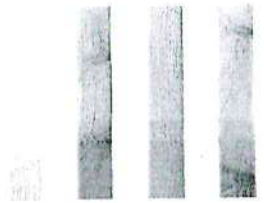
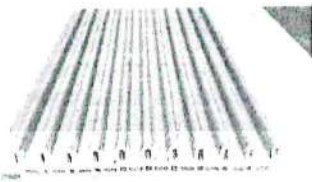

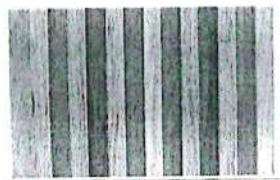

2		L PROFILE	39211200
3		PS SHEET	39211100
4		PS WALL PANEL	39211100
5		PS WALL PANEL	39211100
6		PS WALL PANEL	39211100


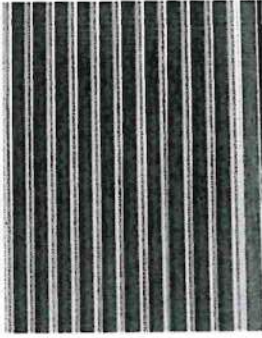
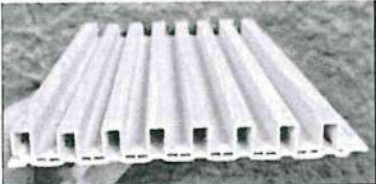
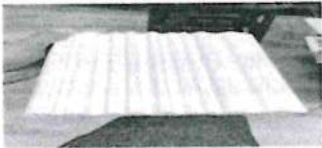
7	 A photograph of a white, rectangular polystyrene (PS) wall panel with a vertical ribbed texture.	PS WALL PANEL	39211100
8	 A photograph of a white, rectangular polystyrene (PS) wall panel with a vertical ribbed texture. A small label 'B + T' is visible at the bottom left.	PS WALL PANEL	39211100
9	 A photograph of a white, rectangular polystyrene (PS) wall panel sheet with a diagonal ribbed texture. A small label 'WX-7012' is visible at the bottom left.	PS WALL PANEL SHEET	39211100
10	 A photograph of a dark-colored, rectangular polyurethane (PU) wall panel with a complex, geometric, lattice-like pattern.	PU WALL PANEL	39211100
11	 A photograph of a dark-colored, rectangular polyurethane (PU) wall panel with a wavy, textured surface.	PU WALL PANEL	39211100

12		PU WALL PANEL	39211100
13		PVC PANEL (FOAM)	39211200
14		PVC SHEET	39211200
15		PVC SHEET	39211200
16		PVC SHEET (UV)	39211200

17		PVC WALL PANEL	39211200
18		PVC PANEL	39211200
19		PVC PANEL	39211200
20		PVC PANEL	39211200
21		PVC PANEL	39211200
22		PVC PANEL	39211200

23		PVC PANEL	39211200
24		PVC PANEL	39211200
25		PVC PANEL	39211200
26		PVC PANEL	39211200
27		PVC PANEL	39211200
28		PVC VINYLE SHEET	39211200

29		PVC PANEL	39211200
30		PVC PANEL WPC MOULD	39211200
31		PVC PANEL WPC MOULD	39211200
32		PVC PANEL WPC MOULD	39211200
33		PVC PANEL WPC MOULD	39211200
34		PVC PANEL WPC MOULD	39211200

35		PVC PANEL WPC MOULD	39211200
36		PVC PANEL WPC MOULD	39211200
37		PVC PANEL WPC MOULD	39211200
35		PVC PANEL WPC MOULD	39211200

**2. Comments of Custom Port Commissionerate:**

2.1 As per the provision of CAAR Regulation, 2021, the complete application of the applicant was provided to the concerned Custom Port, and requested to furnish the requisite comments in the instant matter. The port authority vide their letter dated 12.03.2026 furnished their comments, which are reproduced as under:

Please refer to your office letter File No. VIII/CAAR/Delhi/Swift (Ludhiana)/32/2025/230 dated 13.02.2025 on the subject cited above, whereby comments were called for on the advance ruling application filed by M/s Swift Decors before the Customs Authority for Advance Rulings (CAAR), New Delhi

**2. Brief of the Application**