


<b>GUJARAT AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX D/5, RAJYA KAR BHAVAN, ASHRAM ROAD, AHMEDABAD – 380 009.</b>	
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ADVANCE RULING NO. GUJ/GAAR/R/2023/10  
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2022/AR/50)

Date: - 09 .03.2023

Name and address of the applicant	:	Manishaben Vipulbhai Sorathiya, [Trade name : Autotech] A-14/8, Ground floor, Road Mp/ 7, Udhyognagar, Udhna, Surat- 394 210.
GSTIN of the applicant	:	24HHZPS8418D1ZL
Date of application	:	20.10.2022
Clause(s) of Section 97(2) of CGST / GGST Act, 2017, under which the question(s) raised.	:	(a)
Date of Personal Hearing	:	22.12.2022
Present for the applicant	:	Shri Nishant C Shukla, Advocate

#### Brief facts:

M/s. Manishaben Vipulbhai Sorathiya, [Trade name : Autotech], A-14/8, Ground floor, Road Mp/ 7, Udhyognagar, Udhna, Surat- 394 210 [for short – ‘applicant’] is registered under GST and their GSTIN is 24HHZPS8418D1ZL.

2. The applicant, a proprietary concern is engaged in the business of manufacture & supply of floor mats for four wheel motor vehicles [cars]. The floor mats are essentially made of PVC [poly vinyl chloride] material.

3. The PVC floor mat as per the applicant is made of the following raw materials viz:

- [a] PVC leather commonly known as artificial leather;
- [b] PU Foam also known as polyurethane foam;
- [c] XLPE foam known as cross linked polyethylene foam;
- [d] PVC mat, commercially known as Heel pad.

4. According to the applicant, the details of the aforementioned raw materials are as under:

- PVC leather commonly known as artificial leather.
  - It gives the impression of leather;
  - It is derived by laminating PVC and fabric;



- It is cheaper than leather;
- It is classified under HSN 59031090 and leviable to GST @ 12%.
- PU Foam also known as polyurethane foam;
  - It is classified under HSN 39211390 and leviable to GST @ 18%.
- XLPE foam known as cross linked polyethylene foam;
  - It's a cross linked closed cell foam with compact feel;
  - Its resistant to water;
  - It is classified under HSN 39211390 and leviable to GST @ 18%.
- PVC mat commercially known as Heel pad
  - The heel pad is nothing but additional foot support for the driver of the vehicle;
  - It is classified under HSN 39211390 and leviable to GST @ 18%.

5. Further, the applicant has explained the manufacturing process of PVC floor mat as under:

- PVC leather and PU foam are laminated with each other;
- this laminated material undergoes embroidery & is further bonded with XLPE foam;
- consequent to the above, cotton thread and adhesive is used to put all the above materials together to make a complete floor mat
- the floor mat is then cut as per the customized vehicle floor pattern adding stitches & piping wherever required;
- after the process, Velcro is attached at the bottom/base surface at the appropriate places to form a firm grip;
- finally Heel pad made up of PVC is affixed/attached on the exposed surface [upper surface] of one floor mat which is for the vehicle driver's side.

6. The applicant's contention is that the product would merit classification under CTH 3918, as the product in question is a floor covering of plastic.

7. The applicant has relied upon the case of M/s. Soft Turf [2021 55 GSTL 52 (AAAR)] & National Plastic Industries Ltd [2018(16)GSTL 287(AAAR Maha)]. The applicant has further in his application stated that floor mats are alternatively also classified under 390410 as held by the Authority for Advance Ruling in the case of M/s. Stinzo Automotive (P) Ltd [2021(47) GSTL 311 (AAR-Haryana)].

8. In view of the foregoing, the applicant is before us raising the following question for advance ruling viz

**What is the appropriate classification & rate of GST applicable on supply of PVC floor mats [Cars] under the CGST & SGST?**

9. Personal hearing was granted on 22.12.2022 wherein Shri Nishant C Shukla, Advocate appeared and reiterated the facts as stated in the application.

