

GST : PVC Floor Mat manufactured by applicant would fall in Customs Tariff Heading 3918 and applicable rate of GST thereon would be 18 per cent. This order is restricted to types of floor mats/coverings manufactured by applicant as per manufacturing process submitted, whereby manufacturing is done in two stages. Stage 1 being PVC monofilament production and carpet pilling process and stage 2 being web-lamination and backing process. The floor mats/coverings are of running length and cut into sizes as given/specified by customer. They are non woven and composed only of PVC monofilament yarn and impregnated with liquid PVC



[2018] 96 taxmann.com 534 (AAAR-MAHARASHTRA)

APPELLATE AUTHORITY FOR ADVANCE RULING, MAHARASHTRA

National Plastic Industries Ltd., *In re*

SMT. SUNGITA SHARMA AND RAJIV JALOTA, MEMBER

ORDER NO. MAH/AAAR/SS-RJ/06/2018-19

AUGUST 21, 2018

[RULING](#)