

**No Change in Classification of Non-Woven Fabric even if  
manufactured in same unit, rules AAR  
Shivalika Enterprises vs. AAR Himachal Pradesh**

**Advance Ruling No.-HP-AAR-10/2020**

**Date-20.10.2020**

**Fact of the Case**

- The applicant M/s Shivalika Enterprises has submitted that the primary raw materials for non woven fabrics are polypropylene granules, color masterbatches and filter compounds. These raw materials are sucked through vacuum, heated, passed through extruder and melted.
- The material thus obtained is filtered and passed through the spinning unit to obtain a continuous single filament which is called polypropylene filament. The filaments are lapped on each other on a lapper and then subjected to thermal bonding to form the polypropylene spun-bonded nonwoven fabric.
- The applicant sought the advance ruling on the classification of Non Woven Fabric, which is made using PP granules; Classification of products made of Non Woven Fabric like Non Woven Fabric bag, 3 ply mask, surgical cap, gown, shoe cover.
- The applicant has further sought the ruling that there will be any change in classification of products mentioned in Non Woven Fabric if product mentioned in point 1 is also manufactured in the same unit.

**Decision of the Case**

- The AAR consisting of Abhay Gupta and Rakesh Sharma ruled that 5603 classification of Non-Woven Fabric made using PP granules.
- The Authority further stated that the classification on woven Fabric Bag is 6305, 3 ply mask is 6307; Surgical Cap is 6505, Surgical Gown is 6210 and Surgical Shoe Cover is 6307.