GUJARAT AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX D/5, RAJYA KAR BHAVAN, ASHRAM ROAD, AHMEDABAD – 380 009.	NATION TAX MARKET

ADVANCE RULING NO. GUJ/GAAR/R/2026/32
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2026/AR/03)

Date: 07/08/**2026**

Name and address of the applicant	:	M/s. Sanghvi Products, 182/3, Ranipur Gam, Opp. Aarvee Denim, Near Bala Hanuman Fabrics, Narol, Ahmedabad-382405
GSTIN of the applicant	:	24AAKFS2309G1ZE
Jurisdiction Office	:	Office of the Assistant Commissioner of State Tax,Unit-21,Range-06, Division-02, Ahmedabad.
Date of application	:	18.01.2026.
Clause(s) of Section 97(2) of CGST/GGST Act, 2017, under which the question(s) raised.	:	(a),(e)
Date of Personal Hearing	:	29.05.2026
Present for the applicant	:	Shri Chintan Mukeshbhai Shah, CA

Brief facts:

1. M/s. Sanghvi Products located at 182/3, Ranipur Gam, Opp. Aarvee Denim, Near Bala Hanuman Fabrics, Narol, Ahmedabad-382405 (hereinafter referred to as the applicant) having registration No.24AAKFS2309G1ZE is involved in the manufacture of PTFE braided gland packing and other sealing products.

2. The applicant has submitted that they manufacture PTFE braided gland packing by interlocked or cross-plaited braiding of pure PTFE fibre yarn on braiding machines into flexible packing of square/round cross-section (3mm to 25mm); that the product is high-purity white packing made from tough, thermally stable PTFE fibre yarn, sometimes impregnated with densified PTFE particles for lubrication; that it is cleansed of organic matter and supplied in coils/boxes of 10 m lengths for stuffing box applications; that the packing is used across all process industries as stuffing-box packing in centrifugal/reciprocating pumps, valve stems, transfer systems, filtration pumps, circulation systems, hydraulic systems, general industrial pumps/valves and any application requiring chemical-resistant, low-friction sealing.

3. The applicant presently classifies their product under HSN 39209949 (articles of plastics), however product made by braiding PTFE fibre yarns into cords/braids is textile construction. The applicant has further submitted that Note 7(a)(vi) of Chapter 59 states as: "Cords, braids and the like ... of a kind used in industry as packing or lubricating materials"; that Note 7(b) of Chapter 59 states: "Textile articles... used for technical purposes' (machinery parts) and that Industry practice classifies identical PTFE braided gland packings under HSN 59119090 notifying customers of 5% GST rate w.e.f . 22.09.2025.

4. The applicant has asked the following question for advance ruling:

"1. Whether PTFE braided gland packing, manufactured by interlocked/cross-plaited braiding of pure PTFE fibre yarn into flexible packing supplied in coils for use as stuffing-box packing in industrial valves, centrifugal pumps, reciprocating pumps and rotary equipment across chemical, pharmaceutical, food, engineering and other process industries, is classifiable under:

(a) HSN 59119090 (Textile products and articles, for technical uses-Other') OR

(b) HSN 39209949 (Other articles of plastics) OR

(c) Any other appropriate HSN code, and what is the applicable GST rate thereon?"

5. Applicant's interpretation of law is as under:

- Classification of goods under GST is aligned to the First Schedule to the Customs Tariff Act, 1975 and is governed by the General Rules for the Interpretation (GIR) read with section notes, chapter notes and headings. Heading 5911 covers textile products/articles for technical uses as per Note 7 of Chapter 59.

- Chapter 59 covers "impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use". Heading 5911 covers "Textile products and articles, for technical uses, specified in Note 7 to this Chapter".

- Note 7 to Chapter 59 lists certain types of textile products and articles that qualify as "for technical uses", such as textile articles for machinery or industrial equipment, gaskets, packing and similar technical articles of textile materials, etc.

- Heading 5911 covers textile products and articles that are not included in any other heading of Section XI and are used for technical purposes. This includes: (a) Braided cords, braids and similar textile articles, whether or not coated, impregnated, or reinforced with metal, when used in industry as packing or lubricating materials & (b) Textile articles (excluding those in headings 5908 to 5910) used for technical purposes, such as gaskets, washers, polishing discs, and other parts for machinery.

- This heading specifically applies to textile articles designed for industrial use as packing, gaskets, or other technical machinery parts, provided their essential character remains textile and they are not more specifically covered by another heading.

- Note-7 to Chapter 59 reads as under:

  * Heading 5911 applies to the following goods, which do not fall in any other heading of Section XI.

  (a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of heading 5908 to 5910), the following only –

  (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or industrial materials;

  (b) Textile articles (other than those of headings 5908 to 5910) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper making or similar machines (for example, for pulp or asbestos-cement) gaskets, washers, polishing discs and other machinery parts)."

- The product is not a solid plastic or rubber moulding; it is produced by braiding PTFE yarns/filaments on braiding machines, akin to braided textile ropes or packs.

- The essential character is therefore that of a textile article (braided textile structure) made from PTFE filaments, which are treated as man-made textile materials under the Tariff.

- On a combined reading of Heading 5911 and Note 7 to Chapter 59, textile articles such as packing, gaskets and similar articles for industrial machinery are covered where their essential character is textile and they are for technical uses.

- Their product satisfies both conditions i.e. textile construction & use as technical article in machinery and industrial processes.

- CHAMPION SEALS INDIA PRIVATE LIMITED classifies similar "interlocked braided PTFE fibre yarn packing" under 59119090 where GST rate is 5%.

6. Personal hearing was granted on 29.05.2026 wherein Shri Chintan Mukeshbhai Shah, CA appeared on behalf of the applicant and reiterated the facts & grounds as stated in the application. The jurisdictional Assistant Commissioner of the concerned jurisdiction appeared during the course of hearing.

Discussion and findings

7. At the outset, we would like to state that the provisions of both the CGST Act and the GGST Act are the same, except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provisions under the GGST Act.

8. We have considered the submissions made by the applicant in their application for advance ruling as well as the submissions made both oral and written during the course of personal hearing. We have also considered the issue involved, the relevant facts & the applicant's submission/views in respect of question on which the advance ruling is sought as well as the written submission given by the jurisdictional Assistant Commissioner in the above matter.

9. The applicant has submitted that they manufacture PTFE braided gland packing by interlocked or cross-plaited braiding of pure PTFE fibre yarn on braiding machines into flexible packing of square/round cross-section (3mm to 25mm) which is cleansed of organic matter and supplied in coils/boxes of 10 m lengths for stuffing box applications; that the packing is used across all process industries as stuffing-box packing in centrifugal/reciprocating pumps, valve stems, transfer systems, filtration pumps, circulation systems, hydraulic systems, general industrial pumps/valves and any application requiring chemical-resistant, low-friction sealing; that they are presently classifying their product under HSN 39209949 (articles of plastics) but product made by braiding PTFE fibre yarns into cords/braids is textile construction; that in view of Note 7 of Chapter 59 and as per Industrial practice, PTFE braided gland packings are classified under HSN 59119090 and charged to GST @ 5% w.e.f . 22.09.2025.

10. The applicant has further submitted that their product is not a solid plastic or rubber moulding but the essential character is that of a textile article (braided textile structure) made from PTFE filaments, which are treated as man-made textile materials under the Tariff; that on a combined reading of Heading 5911 and Note 7 to Chapter 59, textile articles such as packing, gaskets and similar articles for industrial machinery are covered where their essential character is textile and they are for technical uses; that their product satisfies both conditions i.e. textile construction and use as technical article in machinery and industrial process. The applicant has concluded their submission by stating that CHAMPION SEALS INDIA PRIVATE LIMITED classifies similar "interlocked braided PTFE fibre yarn packing" under 59119090 where GST rate is 5%.

11. We find that the applicant is presently classifying their product 'PTFE braided gland packings' under sub-heading 39209949 and paying GST @ 18% but is of the opinion that the product would be rightly classifiable under sub-heading 59119090. In view of the above, we find it prudent to refer to the Chapter Notes of Chapters 39 and 59 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), tariff headings 3920 and 5911 as appearing in the Customs Tariff Act, 1975 as well as the HSN notes of the said tariff headings. The same are reproduced below for reference:

Relevant portions of Chapter Notes of Chapter 39 (Plastics and articles thereof) of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975):

NOTES:

1. Throughout this Schedule, the expression —plastics means those materials of headings 3901 to 3914 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout this Schedule any reference to —plastics also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2. This Chapter does not cover:
(a) - - - - - - - - - -
- - - - - - - - - -
(p) goods of Section XI (textiles and textile articles);
- - - - - - - - - -
3. Headings 3901 to 3911 apply only to goods - - - - - - -

4.The expressions —copolymers covers all polymers in which no single monomer unit contributes 95% or more by weight to the total polymer content.

For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer bends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together. If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6. In headings 3901 to 3914 - - - - - - - -
7. Heading 3915 does not apply to - - - - - - - - -
8. For the purposes of heading 3917, - - - - - - - -
9.For the purposes of heading 3918, - - - - - - - -

10. In headings 3920 and 3921, the expression —plates, sheets, film foil and strip applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

11. Heading 3925 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II: (a) reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l; (b) structural elements used, for example, in floors, walls or partitions, ceilings or roofs; (c) gutters and fittings thereof; (d) doors, windows and their frames and thresholds for doors; (e) balconies, balustrades, fencing, gates and similar barriers ; (f)shutters, blinds (including venetian blinds) and similar articles and parts and fittings thereof; (g) large scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses; (h) ornamental architectural features, for example, flutings, cupolas, dovecotes; and (ij) fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

SUB-HEADING NOTES :

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:
(a) where there is a sub-heading named —Other in the same series:
(1) the designation in a sub-heading of a polymer by the prefix —poly (for example polyethylene and polyamide –6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95% or more by weight of the total polymer content;
(2) the copolymers named in sub-headings 3901 30, 3901 40, 3903 20, 3903 30, and 3904 30 are to be classified in those sub-headings, provided that the comonomer units of the named copolymers contribute 95% or more by weight of the total polymer content;
(3) chemically modified polymer are to be classified in the sub-heading named —Other, provided that the chemically modified polymers are not more specifically covered by another subheading;
(4) polymers not meeting (1), (2) or (3) above, are to be classified in the sub-heading, among the remaining sub-headings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same sub-heading shall be taken together. Only the constituent comonomer units of the polymers in the series of sub-headings under consideration are to be compared;
(b) where there is no sub-heading named —Other in the same series:
(1) polymers are to be classified in the sub-heading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same sub-heading shall be taken together. Only the constituent comonomer units of the polymers in the series under consideration are to be compared;
(2) chemically modified polymers are to be classified in the sub-heading appropriate to the unmodified polymer.
Polymer blends are to be classified in the same sub-heading as polymers of the same monomer units in the same proportions.

2. For the purposes of sub-heading 3920 43, the term —plasticisers includes secondary plasticisers.
Supplementary Note:
1. In this Chapter, reference to any standard of the Bureau of Indian Standards refers to the last published version of that standard.

Relevant portions of Tariff Heading 3920

3920 Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials:

3920 10 - Of polymers of ethylene:

3920 99 39---- Other
--- Sheet of poly (tetrafluoro-ethylene) (PTFE)
3920 99 41 ----: Rigid, plain
3920 99 42 ---- Flexible, plain
3920 99 49 ---- other

Relevant portion of HSN Notes to tariff heading 3920:

39.20- Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials(+).

3920.10 -- Of polymers of ethylene

- - - - - - - - - - - - - -

3920.99 -- Of other plastics

This heading covers plates, sheets, film, foil and strip of plastics (which are not reinforced, laminated, supported or similarly combined with other materials), other than those of heading 39.18 or 39.19.

This heading also covers synthetic paper pulp consisting of sheets of non-coherent polyethylene or polypropylene fibres (fibrils) of an average length of about 1 mm and generally containing 50 % moisture.

This heading does not cover products which have been reinforced, laminated, supported or similarly, combined with materials other than plastics (heading 39.21). For this purpose 'similarly combined' must be combinations of plastics with materials, other than plastics, which enhance the strength of the plastic material (e.g., embedded metal mesh and woven glass fabric, as well as mineral fibres, whiskers and filaments).

However, products made out of plastics compounded with fillers in the form of powders, granules, spheres or flakes are classified in this heading. Further, minor surface treatments such as coloration, printing (subject to Note 2 to Section VII), vacuum deposition of metal are not to be regarded as reinforcements or similar combinations for the purposes of this heading.

This heading also excludes cellular products (heading 39.21) and strip of plastics, of an apparent width not exceeding 5 mm (Chapter 54).

According to Note 10 to this Chapter, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked (for example, polished, embossed, coloured, merely curved or corrugated), uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use, for example, tablecloths).

Plates, sheets, etc., whether or not surface-worked (including squares and other rectangles cut therefrom), with ground edges, drilled, milled, hemmed, twisted, framed or otherwise worked or cut into shapes other than rectangular (including square) are generally classified as articles of headings 39.18, 39.19 or 39.22 to 39.26.

Subheading Explanatory Note.

Subheadings 3920.43 and 3920.4900

Products of these subheadings are distinguished on the basis of their plasticiser content. For this purpose, primary plasticisers and secondary plasticisers must be taken together (see Subheading Note 2 to this Chapter).

Primary plasticisers are materials of low volatility which, when added to a polymer, generally cause an increase in its flexibility (e.g., phthalate esters, adipate esters, trimellitate esters, phosphate esters, sebacate esters, azelate esters).

Secondary plasticisers, also known as extenders, are seldom used alone as plasticisers. When present in combination with primary plasticisers, the primary plasticising action will be modified or enhanced. Secondary plasticisers also act as fire retardants, (e.g., chlorinated paraffins) or lubricants (e.g., epoxidised soybean oil, epoxidised linseed oil).

Relevant portions of Chapter Notes of Chapter 59 (Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use) of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975):

NOTES :

1. Except where the context otherwise requires, for the purposes of this Chapter, the expression —textile fabrics‖ applies only to the woven fabrics of Chapters 50 to 55 and headings 5803 and 5806, the braids and ornamental trimmings in the piece of heading 5808 and the knitted or crocheted fabrics of headings 6002 to 6006.
2. Heading 5903 applies to:
(a) textile fabrics, impregnated, coated, covered or laminated with plastics -----------
(b) fabrics made from yarn, strip or the like
3. For the purposes of heading 5903 -------------
4. For the purposes of heading 5905 -------------
5. For the purposes of heading 5906,-------------

6. Heading 5907 does not apply to: - - - - - - - - - - - - - -
7. Heading 5910 does not apply to - - - - - - - - - - - - - -
8. Heading 5911 applies to the following goods, which do not fall in any other heading of Section XI:
(a) textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 5908 to 5910), the following only:
(i) textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);
(ii) bolting cloth;
(iii) filtering or straining cloth of a kind used in oil presses or the like, of textile material or of human hair;
(iv) flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;
(v) textile fabrics reinforced with metal, of a kind used for technical purposes;
(vi) cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;
(b) textile articles (other than those of headings 5908 to 5910) of a kind used for technical purposes [for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts].

Relevant portions of Tariff Heading No.5911 as appearing in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)

5911 TEXTILE PRODUCTS AND ARTICLES, FOR TECHNICAL USES, SPECIFIED IN NOTE 8 TO THIS CHAPTER *5911 10 00 --- Textile fabrics, felt and felt-lined woven fabrics - - - - - - - - - - -*

- - - - - - - - - - - - - - -

--- Knitted or woven Geo-technical textile:
5911 90 31 ---- Geogrid conforming to IS 17373
5911 90 32 ---- Geotextile conforming to IS 16391, IS 16392
5911 90 39 ---- Other
5911 90 40 --- Mulch mats, conforming to IS 16202
5911 90 90 --- Other

HSN Notes to heading 5911

59.11- Textile products and articles, for technical uses, specified in Note 8 to this Chapter(+).

5911.10 -Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)

5911.20 - Bolting cloth, whether or not made up –
--Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):
5911.31 - - Weighing less than 650 g/m2
5911.32 -- Weighing 650 g/m2 or more
5911.40 - Straining cloth of a kind used in oil presses or the like, including that of human hair
5911.90 - Other

The textile products and articles of this heading present particular characteristics which identify them as being for use in various types of machinery, apparatus, equipment or instruments or as tools or parts of tools.

The heading includes, in particular, those textile articles which are excluded from other headings and directed to heading 59.11 by any specific provision of the Nomenclature (for example, Note 1 (e) to Section XVI). It should be noted however, that certain textile parts and accessories of the *goods of Section XVII, such as safety seat belts, shaped motor car body linings and insulating panels (heading 87.08) and carpets for motor cars (Chapter 57), are not classified in this heading.*

(A) TEXTILE FABRICS AND OTHER TEXTILE PRODUCTS, FOR TECHNICAL USES, IN THE PIECE, CUT TO LENGTH OR SIMPLY CUT TO RECTANGULAR (INCLUDING SQUARE) SHAPE

Provided they do not have the character of the products of headings 59.08 to 59.10, these products are classified here (and not in any other heading of Section XI), whether in the piece, cut to length or simply cut to rectangular (including square) shape.

This group covers only the textile fabrics and other textile products as defined in Note 7 (a) to the Chapter, and listed at (1) to (6) below.
(1) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material (e.g., plastics), of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams).
(2) Bolting cloths. These are porous fabrics (for example, with a gauze, lena or plain weave), geometrically accurate as to size and shape (usually square) of the meshes, which must not be deformed by use. They are mainly used for sifting (e.g., flour, abrasive powders, powdered plastics, cattle food), filtering or for screen printing. Bolting cloths are generally made of hard twisted undischarged silk yarn or of synthetic filament yarn.
(3) Straining cloth (e.g., woven filter fabrics and needled filter fabrics), whether or not impregnated, of a kind used in oil presses or for similar filtering purposes (e.g., in sugar refineries or breweries) and for gas cleaning or similar technical applications in industrial dust collecting systems. The heading includes oil filtering cloth, certain thick heavy fabrics of wool or of other animal hair, and certain unbleached fabrics of synthetic fibres (e.g., nylon) thinner than the foregoing but of a close weave and having a characteristic rigidity. It also includes similar straining cloth of human hair.
(4) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes.
(5) Textile fabrics, reinforced with metal, of a kind used for technical purposes; the metal thread (bare metal, wire twisted or gimped with textile yarn, etc.) may, for example, be incorporated during weaving (in particular, as warp) or introduced between plies of the material.
Felt reinforced with metal is, however, excluded (heading 56.02).
(6) Cords, braids and the like of a kind used in industry as packing or lubricating materials; these are usually of square section, coated or impregnated with grease, graphite, talc, etc., and sometimes reinforced with metal. Cords, etc., not coated or impregnated, remain classified here provided they are clearly recognisable as products used in industry as packing or lubricating materials.

(B) TEXTILE ARTICLES OF A KIND USED FOR TECHNICAL PURPOSES

All textile articles of a kind used for technical purposes (other than those of headings 59.08 to 59.10) are classified in this heading and not elsewhere in Section XI (see Note 8 (b) to the Chapter); for example:

(1) Any of the fabrics of (A) above which have been made up (cut to shape, assembled by sewing, etc.), for example, straining cloths for oil presses made by assembly of several pieces of fabric; bolting cloth cut to shape and trimmed with tapes or furnished with metal eyelets or cloth mounted on a frame for use in screen printing.
(2) Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement) (excluding machinery belts of heading 59.10).
(3) Articles formed of linked monofilament yarn spirals and having similar uses to the textile fabrics and felts of a kind used in paper-making or similar machines referred to in (2) above.
(4) Gaskets and diaphragms for pumps, motors, etc., and washers (excluding those of heading 84.84).
(5) Discs, sleeves and pads for shoe polishing and other machines.
(6) Textile bags for oil presses.
(7) Cords cut to length, with knots, loops, or metal or glass eyelets, for use on Jacquard or other looms.

(8) Loom pickers.
(9) Bags for vacuum cleaners, filter bags for air filtration plant, oil filters for engines, etc.

The textile articles of this heading may incorporate accessories in other material provided the articles remain essentially articles of textile.

Subheading Explanatory Note.
Subheading 5911.9000
Articles formed of linked monofilament yarn spirals and having similar uses to the textile fabrics and felts of a kind used in paper-making or similar machines fall in this subheading and not in subheading 5911.31 or 5911.32.

12. The applicant has submitted that they manufacture PTFE braided gland packing by interlocked or cross-plaited braiding of pure PTFE fibre yarn on braiding machines into flexible packing of square/round cross-section (3mm to 25mm) and that the product is high-purity white packing made from tough, thermally stable PTFE fibre yarn, sometimes impregnated with densified PTFE particles for lubrication. They have also submitted that it is cleansed of organic matter and supplied in coils/boxes of 10 m lengths for stuffing box applications and that the packing is used across all process industries as stuffing-box packing in centrifugal/reciprocating pumps, valve stems, transfer systems, filtration pumps, circulation systems, hydraulic systems, general industrial pumps/valves and any application requiring chemical-resistant, low-friction sealing. Here, we find that 'PTFE braided gland packing' are entirely made of Polytetrafluroethylene (PTFE), a plastic material classifiable under sub-heading 39046100 of Chapter 39 of the Customs Tariff Act, 1975. Chapter 39 of the Customs Tariff Act, 1975 (51 of 1975) covers "Plastics and articles thereof". We, also find that as per Sr.No.2(p) of Chapter Notes of Chapter 39, goods of Section XI (textile and textile articles) are excluded from Chapter 39. Chapters 50-63 of the Customs Tariff Act, 1975 pertain to textiles and textile articles which also covers Chapter 59. Therefore, for the products manufactured by the applicant, to be included under the heading 5911, they need to be textile material.

13. From the details of the product given by the applicant as well as the images of their product submitted along with their application, we find it to be a rope-like cord which is braided like a shoelace, and comes in square or round cross-sections (3mm to 25mm thick), and is used to seal leaking pumps, valves, and industrial equipment. It is sold in coils and cut to length when needed. Further, the justification of the applicant for classifying their product under heading 5911 is the narration in

Note 7(a)(vi) & (b) of Chapter 59 of the Customs Tariff Act, 1975 (presently 8(a)(vi) & (b)) which reads as under:

"8. Heading 5911 applies to the following goods which do not fall under any other heading of Section XI:

(a) textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 5908 to 5910), the following only:

(i) - - - - - -

- - - - - - - - -

(vi) cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials"

(b) textile articles (other than those of headings 5908 to 5910) of a kind used for technical purposes (for example; textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts)."

Although the word "braids" finds mention in the explanatory notes above, the Explanatory notes would be operative, if and only if the product gets covered under Section XI (Textile and Textile Articles) i.e. the product must first qualify as a textile under Section XI. We find that Note 1 of Section XI of the Customs Tariff Act. 1975 contains a list of articles/commodities which are not covered/excluded from this section. Note 1(g) of Note 1 reads as under:

"monofilament of which any cross-sectional dimension exceeds 1mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5mm of plastics (Chapter 39) - - - -

From a plain reading of Note 1(g) of Section XI, it is clear that Note 1(g) excludes from Section XI, any monofilament of plastics, whose cross-sectional dimension exceeds 1mm, directing such goods to Chapter 39. Since PTFE braided gland packing, manufactured by the applicant has a cross-sectional dimension of 3mm to 25mm — far exceeding 1mm in all cases — the goods are excluded from Section XI at the threshold, and heading 5911 is out of bounds regardless of how closely the product matches the Notes for that heading in Chapter 59. Also, as per the said note, the said product would be covered under Chapter 39.

14. It is also an undisputable fact that 'PTFE braided gland packing' are entirely made of Polytetrafluroethylene (PTFE). PTFE is a plastic material classifiable under sub-heading 39046100 of Chapter 39 of the Customs Tariff Act, 1975 which covers

"Plastics and articles thereof". In this context, we would like to rely on the Advance Ruling No. GUJ/GAAR/ R/87/2020 dated 17.09.2020 issued by the Advance Ruling Authority of Gujarat in the case of M/s. Gujarat Raffia Industries limited wherein the applicant had filed an application for Advance Ruling seeking classification of twelve products namely HDPE Tarpaulin/PE laminated fabric, PP ropes, pondliner, vermibed, weed mat, wagon cover, fumigation cover, azolla bed, grow bags, agro shade net, HDPE woven laminated fabrics, PP/HDPE woven fabrics which the applicant had proposed to classify under various headings of Chapter 54, 56 and 59. However, by relying on the decision of Hon'ble High Court of Madhya Pradesh in case of *M/s. Raj Packwell Ltd. v. UOI [1990 (50) E.L.T. 201 (M.P.)].*, the Advance Ruling Authority of Gujarat classified the said products under various headings of Chapter 39 as the products were manufactured from plastic materials falling under Chapter 39 of the Customs Tariff Act, 1975 (51 of 1975) and hence classifiable under headings/sub-headings under Chapter 39 only.

15. Since the product in the present case also involves a product namely PTFE braided gland packing made from PTFE, a plastic material classifiable under sub-heading 39046100 of Chapter 39 of the Customs Tariff Act, 1975, we find it prudent to yet again refer to the judgement of the Hon'ble High Court of Madhya Pradesh in case of ***M/s. Raj Packwell Ltd. v. UOI [1990 (50) E.L.T. 201 (M.P.)]*** wherein the issue with regard to the classification of PP/HDPE Bags or sacks, made of HDPE tapes and strips, has been dealt with at length by the Hon'ble High Court of Madhya Pradesh. The petitioners in this petition were manufacturing HDPE woven sacks and for that purpose, they had installed HDPE tape plants for manufacture of oriented tape (plastic tape). The petitioners made representations to the Assistant Collector, Central Excise, Indore Division, to the effect that the HDPE woven sacks were articles of plastic and thus classifiable under Chapter 39 of the Central Excise Tariff Act, 1985. The contention of the petitioners was not accepted by the Assistant Collector, Central Excise, Division Indore who passed an order dated 11-1-1988 holding that the HDPE strips of an apparent width of 5 mm are classifiable under sub-head No.5406.11, of Polypropylene under Chapter sub-head 5406.90, as fabrics thereof under Chapter heading 5408.00. Relevant portions of the said judgement of the Hon'ble High Court are reproduced hereunder:

"16. Similarly the CEGAT Special Bench in the case of ***Shree Radhe Industries, Kalol v. Collector of Customs and Central Excise, Ahmedabad (1983 ELT 379)*** *has held that since the HDPE tapes are neither man-made filament yarn nor cellulosic spun yarn, therefore, they do not fit into any*

category of Item 18 of CET. HDPE is a well known plastic raw material, therefore, tapes made from this material would be covered as articles made. of plastics. This decision of the CEGAT was taken to the Supreme Court by the Union of India, but the appeal was dismissed on merits in C.A. No. 8369 of 83 dated 21-10-1983. Thereafter the Government of India issued Circular 32/85 - A.U. dated 20th November, 1985. In the Circular it was said that the Board had decided that HDPE woven sacks should be considered as articles of plastic and that the Tribunal's decision in ***Shellya Industries v. Collector, Central Excise (supra)*** *can be accepted. This circular further said that in view of the dismissal of Government's appeal against* ***CEGAT's order dated 30-12-1982 in M/s. Shree Radhe Industries v. Collector of Customs and Central Excise (supra)*** *wherein the CEGAT has held that the HDPE tape is a plastic material, the tape shall fall in Tariff Item 15A(2) and not under Tariff Item No. 18. Therefore, in view of the aforesaid decisions on facts by the two Tribunals as confirmed by the Supreme Court and accepted by the Department there is no dispute that the HDPE woven sacks are articles of plastic. The learned Assistant Collector Central Excise, and the Collector Appeals have not given any reason as to why the articles of plastic should be treated as articles made of textile material or that the HDPE tapes are textile material. They have simply refused to go into the aforesaid decisions in view of the fact that under the new Tariff Act there is different classification and it has got a synthetic basis after research.*

17..........

18.........

19. Now, textile material has not been defined in the Tariff Act. However, in the Textiles Committee Act, 1963 (Act 41 of 63) the word "fibre" has been defined in Section 2(a) as under :-

"fibre" means man-made fibre including regenerated cellulose rayon, nylon and the like."

"Textiles" has been defined in Section 2(g) as under: - "Textiles" means any fabric or cloth, or yarn or garment or any other articles made wholly or in part of –

(i) Cotton; or

(ii) Wool; or

(iii) Silk; or

(iv) Artificial silk or other fibre, and includes fibre".

Therefore, according to the above definition, any fabric or cloth or yarn or garment if made wholly or in part of cotton, wool, silk, artificial silk or other fibre shall be called textiles. The definition of 'fibre' includes the regenerated cellulose, rayon, nylon and the like. Nowhere in the aforesaid definition of 'fibre' or 'textiles' plastic has been mentioned as a commodity to be included in the definition of 'fibre' or 'textiles'. Now in Shree Radhe Industries case (supra) and the Shellya Industries case (supra) irrespective of the entries in the tariff as prevailing then, it has been held that the HDPE sacks are articles made of plastic; they are made of high density polyethylene which is a plastic raw material and it has further been held that they are not man-made, filament yarn but are articles of plastic. The circular of the Central Board of Direct Taxes dated 20-1-1985 also clearly says that the Board has decided that so long as the finished articles of plastic is made out of plastic material falling under Tariff No. 15A(i), even if at the intermediate stage articles classifiable under Item No. 15A(ii) if any tariff item emerges, the said product would be considered to have been produced out of plastic material falling under Tariff Item No. 15A(i) and, therefore, the HDPE woven sacks should be considered as articles of plastic and that the Tribunal's decision be accepted. In common parlance also the HDPE woven sacks are known as plastic woven sacks industry as is apparent from the annexures filed with the petition and the authenticity of which has not been disputed. The Dy. Director of the Ministry of Textile, Office of Textile Commissioner has, vide letter dated 2-3-1989 informed one of the petitioners that the HDPE/PP weaving activity on regular looms as well as circular looms manufacturing fall under the purview of DGTD and no installation permission or registration of circular looms is required under Textile (Control) Order, 1986. Therefore, the petitioner was advised to approach DGTD. The D.G.T.D. certificate is Annexure P-18 which has registered the Company of one of the petitioners for weaving HDPE woven sacks. As such the woven sacks are not treated as an item of textile by the Commissioner of

Textiles and the DGTD (Plastic and Polymer Directorates) has registered it as an Industry producing HDPE woven sacks. The raw material used for the production of the HDPE strips is covered under Chapter 39 and in absence of anything on the record to show that the HDPE strips are synthetic textile material the only fact that their width is less than 5 mm would not automatically put that item under entry No. 54.06 of Chapter 54 of the Central Excise Tariff of India. What the learned Asst. Collector, C. Excise and the Collector Appeals, Central Excise have done is that they have considered only the width of the strip and have come to the conclusion that since the strip is of less than 5 mm, therefore, it falls within 54.06 ignoring the fact that in addition to this there should be something to arrive at a conclusion that the aforesaid strip is of synthetic textile material. If the strip is a strip of plastic only and not a synthetic textile material and is also known in the common parlance as a commodity of plastic, and the finished goods i.e. the HDPE woven sacks are also known in the common parlance as plastic woven sacks, then it cannot be held that the strips with which such bags are woven are the strips of synthetic textile material.

20. Thus, the view of the Textile Commissioner as discussed above, the registration by the DGTD of the factory of the petitioner, the definition of 'textile' and 'fibre' as discussed above, the process of the manufacture of the HDPE tapes, the earlier judgments of the CEGAT approved by the Supreme Court and accepted by the Department, all clearly go to show that the HDPE bags are the bags woven by the plastic strips and they, therefore, are goods of plastic and the material used for weaving those bags being the strips of plastic made from plastic granules, the strips of plastic used for weaving the aforesaid HDPE woven sacks has to be classified as an Item under entry 39.20 of Chapter 39 and not under entry 54.06 of Chapter 54. Accordingly the entries of the finished goods have also to be made under the proper Chapter of the Tariff Act treating them as the finished goods made of plastic strips.

21. In the result we hold that HDPE strips or tapes fall under the Heading 3920, Sub-heading 3920.32 of the Central Excise Tariff Act and not under heading 5406, sub-heading 5406.90. Similarly HDPE Sacks fall into Heading 3923, Sub-heading 3923.90...."

16. In the above decision, Hon'ble High Court of Madhya Pradesh has discussed what is textile according to Section 2(g) of Textiles Committee Act, 1963 (Act 41 of 63) and according to the above definition, any fabric or cloth or yarn or garment if made wholly or in part of cotton, wool, silk, artificial silk or other fibre shall be called textiles. Nowhere in the aforesaid definition of 'fibre' or 'textiles', plastic has been mentioned as a commodity to be included in the definition of 'fibre' or 'textiles'. Further the Hon'ble High Court has also mentioned that the Central Excise authorities had erred in concluding that since the strip is of less than 5 mm, therefore, it falls within heading 5406 ignoring the fact that in addition to this, there should be something to arrive at a conclusion that the aforesaid strip is of synthetic textile material, that if the strip is a strip of plastic only and not a synthetic textile material and is also known in the common parlance as a commodity of plastic, and the finished goods i.e. the HDPE woven sacks are also known in the common parlance as plastic woven sacks, then it cannot be held that the strips with which such bags are woven are the strips of synthetic textile material. Further, as can be seen from the concluding remarks in para-20 of the above order, the Hon'ble High Court of Madhya Pradesh, while referring to the earlier paras of the order, has specifically held that in light of the view of the Textile Commissioner, the registration by the

DGTD of the factory of the petitioner, the definition of 'textile' and 'fibre' as discussed above, the process of the manufacture of the HDPE tapes, **the earlier judgments of the CEGAT approved by the Supreme Court and accepted by the Department**, all clearly go to show that the HDPE bags are the bags woven by the plastic strips and they, therefore, are goods of plastic and the material used for weaving those bags being the strips of plastic made from plastic granules, the strips of plastic used for weaving the aforesaid HDPE woven sacks has to be classified as an Item under entry 39.20 of Chapter 39 and not under entry 54.06 of Chapter 54 and accordingly, the entries of the finished goods have also to be made under the proper Chapter of the Tariff Act treating them as the finished goods made of plastic strips.

16.1 We find that 'PTFE braided gland packings' of the applicant are entirely made from Polytetrafluroethylene (PTFE), a plastic material classifiable under heading 39046100 of Chapter 39) as discussed earlier. Applying the above analogy to the case in hand, we find that PTFE braided gland packing manufactured entirely from PTFE will be covered under Chapter 39 only (which covers "Plastic and articles thereof") as they are not "textile" material irrespective of the fact as to whether it is obtained by interlocking or cross-plaited braiding of pure PTFE fibre yarn on braiding machines OR impregnated with densified PTFE particles for lubrication.

16.2 The applicant has contended that another unit CHAMPION SEALS INDIA PRIVATE LIMITED classifies similar "interlocked braided PTFE fibre yarn packing" under 59119090 where GST rate is 5%. In this context, we would like to draw the applicant's attention to the fact that classification under GST is required to be determined in accordance with the relevant tariff entries, chapter notes, section notes, explanatory notes and the actual nature and composition of the goods and the classification adopted by another unit manufacturing similar products cannot be relied upon to justify the classification of their product. Further, the jurisdictional Assistant Commissioner has informed that the applicant, since registration, has been consistently classifying and supplying their product under Chapter 39 only and no substantial change in the nature, composition, manufacturing process or usage of the product has been brought on record to warrant any subsequent reclassification under Chapter 59. In view of the discussions in paras supra, the applicant's proposed claim that their product should get covered under Chapter Heading 5911 does not hold water as their product manufactured from polytetrafluroethylene (PTFE) are articles of plastic and are therefore undoubtedly classifiable under Chapter 39 of the Customs Tariff Act, 1975 only.

17. The applicant has also submitted that they are presently classifying their product 'PTFE braided gland packing' under HSN 39209949. On going through the details of the relevant portion of tariff heading 3920 as reproduced in para – 11 above, we find that the First Schedule to the Customs Tariff Act, 1975, under heading 3920, specifically provides three sub-headings for PTFE products viz. sub-heading 3920 99 41 for rigid plain PTFE sheet, sub-heading 3920 99 42 for flexible plain PTFE sheet, and sub-heading 3920 99 49 for 'Other' PTFE products. The creation of this residual sub-heading within heading 3920 dedicated exclusively to PTFE products that are not rigid or flexible plain sheets reflects a clear legislative intent to classify all forms of PTFE products under heading 3920. The existence of sub-heading 39209949 itself indicates that the Indian tariff desires to classify PTFE braided gland packing — being a PTFE product other than rigid or flexible plain sheet under sub-heading 3920 99 49. We, therefore, find and hold that the applicant's product 'PTFE braided gland packing' is classifiable under sub-heading 39209949 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

18. Having decided the classification of the product of the applicant, the rate of the said product needs to be ascertained for which a reference is required to be made to Notification No.09/2025-Central Tax (Rate) dated 17.09.2025. The relevant entry to Notification No.09/2025-Central Tax (Rate) dated 17.09.2025 reads as under:

Schedule II – 9%

S. No.	**Chapter/Heading/Subheading/ Tariff item**	**Description of goods**
(1)	**(2)**	**(3)**
121.	3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.

19. On going through the aforementioned Notification, we find that Entry No.121 of Schedule II of Notification No.09/2025- Central Tax (Rate) covers tariff heading 3920 which reads as "Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials." Further, the product of the applicant which is classifiable under sub-heading 39209949 as discussed earlier, is covered under heading 3920. Hence, we find and hold that the product of the applicant namely 'PTFE braided gland packing' is classifiable under sub-heading 39209949 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), falls under Entry No.121 of Schedule II of Notification No.09/2025- Central Tax (Rate) dated 17.09.2025 and is liable to GST at the rate 18% (9% CGST + 9% SGST).

20. The applicant while contending that their product is treated as a textile product in the industry has stated that the essential character of their product is that of a textile article (braided textile structure) made from PTFE filaments and that industry practice classifies identical PTFE braided gland packings under HSN 59119090 chargeable to 5% GST w.e.f. 22.09.2025. The applicant, in his contention, seems to suggest that industry practice should be given weightage when classifying products. In this context, we would like to refer to the judgement of Hon'ble Supreme Court in the case of Commissioner of Customs (Import) vs. M.s Welkin Foods (2026 INSC 19) wherein the Apex Court has authoritatively held that in the contemporary HSN-based classification regime, the common or trade parlance test is not a measure of first resort and can be invoked only when the governing statute — including the relevant tariff heading, Section Notes, Chapter Notes, and HSN Explanatory Notes — does not provide any explicit definition or clear criteria for determining the classification. Thus, as per the binding principle laid down in the aforesaid judgement, statutory tariff headings and HSN Notes prevail over common parlance. Therefore, the above contention of the applicant merits outright rejection.

21. In view of the above, we rule as under: -

RULING

Question- 1. *Whether PTFE braided gland packing, manufactured by interlocked/cross-plaited braiding of pure PTFE fibre yarn into flexible packing supplied in coils for use as stuffing-box packing in industrial valves, centrifugal pumps, reciprocating pumps and rotary equipment across chemical, pharmaceutical, food, engineering and other process industries, is classifiable under:*

(a) HSN 59119090 (Textile products and articles, for technical uses-Other') OR

(b) HSN 39209949 (Other articles of plastics) OR

(c) Any other appropriate HSN code, and what is the applicable GST rate thereon?

Answer- 1. *PTFE braided gland packing manufactured by the applicant is aptly classified under HSN 39209949 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975). It is covered under Entry No.121 of Schedule-II of Notification No.09/2025-Central Tax (Rate) dated 17.09.2025 and chargeable to GST @ 18%.*

(Sushma Vora)
Member (SGST)

(Vishal Malani)
Member (CGST)

Place: Ahmedabad
Date: 07/08 /2026