

**AUTHORITY FOR ADVANCE RULING, TAMIL NADU**  
**No.207, 2<sup>nd</sup> FLOOR, PAPJM BUILDING, No.1, GREAMS ROAD,**  
**CHENNAI 600 006.**

**ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017 AND**  
**UNDER SECTION 98(4) OF THE TNGST ACT, 2017**

**Members present:**

<b>Shri C. Thiyagarajan, I.R.S.,</b> <b>Additional Commissioner/Member (CGST),</b> <b>Office of the Commissioner of GST and</b> <b>Central Excise, Audit I Commissionerate,</b> <b>Chennai - 600 101.</b>	<b>Shri B. Suseel Kumar, B.E., MBA.,</b> <b>Joint Commissioner/Member (SGST),</b> <b>Authority for Advance Ruling,</b> <b>Tamil Nadu,</b> <b>Chennai - 600 006.</b>
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**Advance Ruling No.42/AAR/2025, dated 08.10.2025**

- 1. Any appeal against this Advance Ruling order shall lie before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai under Sub-Section (1) of Section 100 of CGST Act 2017/TNGST Act 2017, within 30 days from the date on which the ruling sought to be appealed is communicated.*
- 2. In terms of Section 103(1) of the Act, Advance Ruling pronounced by the Authority under Chapter XVII of the Act shall be binding only-*
  - (a) On the applicant who had sought it in respect of any matter referred to in sub-section (2) Section 97 for advance ruling.*
  - (b) On the concerned officer or the Jurisdictional Officer in respect of the applicant.*
- 3. In terms of Section 103(2) of the Act, this Advance Ruling shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.*
- 4. Advance Ruling obtained by the applicant by fraud or suppression of material facts or misrepresentation of facts, shall render such ruling to be void ab initio in accordance with Section 104 of the Act.*
- 5. The provisions of both the Central Goods and Services Tax Act and the Tamil Nadu Goods and Services Tax Act (herein referred to as the Act) are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the Central Goods and Services Tax Act would also mean a reference to the same provisions under the Tamil Nadu Goods and Services Tax Act.*

GSTIN Number, if any/User id	33AAACL1248E1Z2
Legal Name of Applicant	LINK UP TEXTILES PRIVATE LIMITED
Trade Name of Applicant	LINK UP TEXTILES PRIVATE LIMITED
Registered Address/ Address provided while obtaining User id	6AB-7AB, SriDeviKuppum Main Road, Kumaran Colony, Valasaravakkam, Chennai-600087
Details of Application	Application No. 03/2025/ARA dt. 18.02.2025
Jurisdictional Officer	Centre – Chennai South Commissionerate, Valasaravakkam Division, Range IV.  State – Kancheepuram Division, Poonamallee zone, Porur Circle
Nature of activity (s) (proposed/present) in respect of which advance ruling sought for  A. Category  B. Description (in brief)	Goods – Textile Garments.  The applicant is a manufacturer of textile garments. The product, men's pyjama set consisting of a top (Kurta/shirt) and bottom (pyjama/trousers) are made of cotton Top: 67% Cotton, 29% polyster, 4% spandex woven shirt Bottom: 67% cotton, 29% polyster, 4% spandex woven shirt
Issues on which advance ruling required	Applicability of a notification issued under the provisions of this Act.
Question(s) on which advance ruling is required	1) Under which HSN Code should men's pyjama sets with above mentioned description to be classified? 2) What is the applicable GST rate on such men's pyjama sets which are packed in 2 sets as per our buyers instruction and the cost of such packed pyjama sets costs more than Rs.1000.

M/s. Link Up Textiles private limited, 6AB-7AB, Sri Devi Kuppum Main Road, Kumaran Colony, Valasaravakkam, Chennai-600087. Tamil Nadu having GSTIN 33AAACL1248E1Z2, registered under the goods and services Tax Act, 2017. They have filed this application for advance ruling under Section 97 of the CGST Act, 2017, and corresponding provisions under the Section 97 of TNGST Act. The Applicant has made a payment of application fees of Rs.5,000/- each under sub rule (1) of Rule 104 of CGST Rules, 2017 and SGST Rules, 2017.

2. The applicant are exporting Men's Pyjama Set consisting of a top (Kurta/Shirt) and bottom (pyjama/trouser) made of cotton, (TOP-67% Cotton, 29% Polyester, 4% Spandex Woven Shirt; Bottom – 67% Cotton, 29% polyester, 4% Spandex woven pant) in 2 sets/pack. The set is designed for comfort and general use and is typically categorized under apparel and clothing accessories.

### **3. Applicant's interpretation of law:**

The Applicant is of the opinion that the above said product falls under Chapter 62 of the HSN Classification, specifically under HSN Code 6207 or 6211, which pertains to men's nightwear and similar apparel. However, in some cases, such garments are classified under HSN 6107 or 6108 when made of knitted fabric. The GST rate applicable as per Notification No. 01/2017-Central Tax (Rate) dated 28<sup>th</sup> June 2017 may be 5% (if the sale value per piece does not exceed Rs.1000) or 12% (if the sale value per piece exceeds Rs.1000).

The applicant has sought advance ruling on the following questions:

- 1) Under which HSN Code should men's pyjama sets with above mentioned description be classified?
- 2) What is the applicable GST rate on such men's pyjama sets which are packed in 2 sets as per their buyer's instruction and the cost of such packed pyjama sets are more than Rs.1000.

4. The applicant is under the administrative control of Centre. The concerned authorities of the Centre and State were addressed to report if there are any pending proceedings against the applicant on the issues raised by the applicant in the ARA application and for comments on the issues raised. Remarks have been received from both the State Authority and Central Authority that there are no pending proceedings on the questions raised in their application.

### **5. Personal Hearing**

The applicant was given an opportunity to be heard in person on 11.08.2025 vide this office memorandum No.03/2025, dated 29.07.2025. Shri. G. Shanmugam, Advocate appeared for the personal hearing as the authorized representative (AR) of

M/s. Link Up Textiles (P) Limited. The AR reiterated the submissions made in their application for advance ruling.

5.1 They explained that they are exporting Men's Pyjamas (Shirt and Pant) two nos. each in one single pack as per the requirements of their buyer in US. They stated that they are classifying the same under HSN 6107 and clearing on payment of IGST at 12%. However, they require clarification as to whether the IGST of 5% is applicable as value of one Pyjama set is less than Rs.1000/-.

5.2 Member requested the AR to produce copies of Purchase Order and Contract from their buyer. Member asked for details as to how the packing is accounted --- --as 4-piece or 1-piece? Pricing of the product on domestic sale, if any, may be given. They were asked to provide details of any other buyer/client. The AR assured to submit the above said details /documents shortly.

5.3 The applicant vide their letter dated 18.8.2025 have furnished the copies of Export Sales Invoice, E-invoice, EWB, Bill of Lading, Shipping Bill, Purchase Order, BRC, and Sales Voucher accounted in their books. They had also stated that as their ordered Product Designs meant for exports are subject to Patent copyright with Overseas Buyers, they are not supposed to sell the same products in domestic markets.

## **6. Discussions and Findings:**

6.1 We have carefully examined the submissions made by the applicant in their advance ruling application and the submissions made during the personal hearing. We have also considered the issue involved, the relevant facts and the applicant's submission / interpretation of law in respect of question on which the advance ruling is sought. The applicant has sought for Advance Ruling as to the HSN code for men's Pyjama Sets and GST rate of tax applicable for 2 Pyjama sets packed in a single pack and costing more than Rs.1000/- per pack.

6.2 We find that the query is liable for admission as it gets covered under Section 97 (2) (b) of CGST/TNGST Act, 2017 under "applicability of a notification issued under the provisions of this Act".

6.3 We note that the applicant is engaged in the business of exporting Men's nightwear Pyjama set consisting of a top (kurta/shirt) made of cotton (i.e. Top-67% Cotton; 29% Polyester; 4% Spandex Woven Shirt) and bottom (pyjama/trousers) made of cotton (i.e. Bottom-67% Cotton; 29% Polyester; 4% Spandex Woven Pant). The Pyjama sets are packed in 2 nos. in a single pack as per the instructions of their buyer. The price of 1 pack of Pyjama Sets (2 tops and 2 bottoms) is Rs.1,371/-.

- 6.4 We observe from the Purchase Order copy of their customer, that Order has been placed for "Men's HANES Red Label 2 PC Sleep Set—Woven LS Top & Pant" with instructions to pack "2 Set per Bailer Bag; 12 Bailer Bags per case". The applicant has furnished a Commercial invoice for supply of

*"6516 packs of Men's Pyjama Set: TOP-67% Cotton, 29% Polyester 4% Spandex Woven Shirt & Bottom - 67% Cotton, 29% Polyester 4% Spandex Woven Pant (2 Sets / Pack) under HSN Code 620721.90 and GST-12%"*

They have also submitted a copy of Tax Invoice (e-Invoice) for supply of "6516 Nos. of Men's Pyjama Set" under HSN 61072100 with rate of Rs.1371/- per No. and charged to IGST at 12%. As such, it is noted that the applicant has quoted the HSN code as 620721910 & 61072100 and valued the Pyjama Set at Rs.1,371/- and paid IGST at 12%.

6.5 We find that the product of the applicant, Men's nightwear or Pyjama Sets consisting of a woven Top (Kurta/Shirt) and woven Bottom (Pyjama/Shirt) are made of 67% cotton, 29% Polyester and 4% Spandex. By virtue of this, the Pyjama Sets are basically made of cotton and would rightly be classifiable under HSN 620721 which reads as follows:

*"HSN 620721--*

*Mens or boys singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles - night shirts and pyjamas : of cotton"*

6.6 We find that as per the Notification no.01/2017-Central Tax (Rate) dated 28.06.2017 the rate of GST on Men's Pyjama sets falling under Chapter 62 is as follows:

**Schedule I -- -- @ 2.5% CGST**

S.no.	Chapter/Heading/Sub-Heading/Tariff Item	Description of Goods
223.	62	Articles of Apparels and clothing accessories, not knitted or crocheted, of sale value not exceeding Rs.1000/-per piece

**Schedule II - - @ 6% CGST**

S.no.	Chapter/Heading/Sub-Heading/Tariff Item	Description of Goods
170.	62	Articles of Apparels and clothing accessories, not knitted or crocheted, of sale value exceeding Rs.1,000/- per piece

6.7 As per schedule-I & II above, the determination of rate of tax is based on the 'cost per piece'. In the instant case, 'piece' therefore, is a single, independently usable apparel or clothing. The name of the product here is 'pyjama', as stated by the applicant. As per the dictionary, a pyjama' is "a soft, loose clothing that is worn in bed and consists of trousers and a type of shirt. But in the normal parlance, it is termed as "kurta-pyjama which is a traditional South Asian garment set consisting of a kurta (a loose-fitting, long, collarless shirt) and pyjama (loose trousers tied at the waist)". In general, it is termed as 'pyjama set' which consists of a top and a bottom. Though, some of the retailers in India sell both kurta & pyjama as stand-alone independent piece, the product supplied by the applicant is for export and consists of 'kurta-pyjama' as pyjama set. Therefore, the combination of top and bottom or a 'pyjama set' shall be treated as a 'piece' and should be classified accordingly.

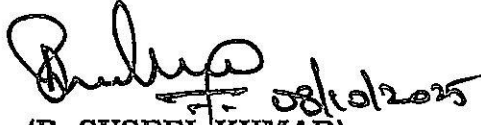
6.8 The applicant during the personal hearing has produced the sample product which they are exporting. As discussed in the preceding para, we are of the view that One Pyjama Set appears to consist of 1 Shirt (top) and 1 Pant (bottom) together. The applicant stated that they do not have any domestic sales of this product and they are manufacturing to order for one customer from abroad. Further the applicant stated that the Pyjama Set consisting of 1 Shirt and 1 Pant shall not be sold separately. Hence, one Pyjama Set consisting of 1 Shirt and 1 Pant has to be considered together as 'one piece'.

6.9 The applicant is packing 2 sets of pyjamas in 1 a single pack as per the requirements of their customer abroad i.e, 2 Shirts and 2 Pants in one pack. The price of one Pack consisting of two pyjama sets is Rs.1,371/-. Hence, the price of one pyjama set or a piece of apparel consisting of 1 Shirt and 1 Pant is only Rs.686/- which is less than Rs.1,000/-. Hence, this is qualified to be classified under Schedule-I chargeable to GST at the rate of 5% (CGST-2.5% + SGST-2.5%) only under Sl. No. 223 of Notification No.01/2017-Central Tax (Rate) dated 28.06.2017.


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

**RULING**

1. Men's Pyjama Sets consisting of woven Shirt and woven Pant made of cotton is to be classified under HSN code 620721.
2. GST rate of tax applicable for 2 Pyjama sets packed in a single pack and costing less than Rs.1,000 per piece or set will be 5% (i.e. CGST-2.5% + SGST-2.5%) as per S.no.223 of Schedule I of notification no.1/2017-Central Tax (Rate) dated 28.06.2017.

  
(B. SUSEEL KUMAR)  
Member (SGST)



  
(C. THIYAGARAJAN)  
Member (CGST)

To  
M/s. LINK UP TEXTILES PRIVATE LIMITED  
6AB-7AB, Sri Devi Kuppum Road,  
Kumaran Colony, Valasaravakkam,  
Chennai-600087. (By RPAD)

**Copy submitted to**

1. The Principal Chief Commissioner of GST and Central Excise,  
26/1, Uthathamar Mahatma Gandhi Road,  
Nungambakkam, Chennai 600 034.
2. The Commissioner of GST and Central Excise,  
Chennai South Commissionerate,  
MHU Complex, 692, Anna Salai,  
Nandanam, Chennai – 600 035.
3. The Commissioner of Commercial Taxes,  
2<sup>nd</sup> Floor, Ezhilagam, Chepauk, Chennai 600 005.

**Copy to**

1. The Assistant Commissioner (ST),  
Porur Assessment Circle,  
No. 4-109, 2<sup>nd</sup> Floor, Integrated State Taxes Offices Buildings,  
Trunk Road, Chennai Bangalore High Way  
Varadharajapuram, Nazarathpet,  
Chennai – 600 123.
2. Stock File – A1