



01C

**RAJASTHAN AUTHORITY FOR ADVANCE RULING  
GOODS AND SERVICES TAX, KAR  
BHAWAN, AMBEDKAR CIRCLE, NEAR RAJASTHAN  
HIGH COURT JAIPUR - 302005 (RAJASTHAN)**



**ADVANCE RULING NO. RAJ/AAR/2025-26/12**

Utkarsha Joint Commissioner	:	Member (Central Tax)
Dr. Akheden Charan Additional Commissioner	:	Member (State Tax)
Name and address of the applicant	:	M/s Maxgrade Private Limited, 1/57, Kanakpura RIICO Industrial Area, Sirsi Road, JAIPUR- 302034, Rajasthan
GSTIN of the applicant	:	08AANCM1404A1ZZ
Clause(s) of Section 97(2) of CGST/SGST Act, 2017, under which the question(s) raised	:	(a) classification of goods and/or services or both (e) determination of the liability to pay tax paid or deemed to have been paid (g) whether any particular thing done by the applicant with respect to any goods and/or services or both amounts to or results in a supply of goods and/or services or both, within the meaning of that term
Date of Personal Hearing	:	18.08.2025
Present for the applicant	:	Mr. Rohit Vijay(C.A.), Narendra Kumar Jat (Director), Surendra Kumar Jat (Director)
Date of Ruling	:	07.10.2025

**Note 1:** Under Section 100 of the CGST/RGST Act, 2017, an appeal against this ruling lies before the Appellate Authority for Advance Ruling, constituted under Section 99 of CGST/RGST Act, 2017, within a period of 30 days from the date of service of this order.

**Note 2:** At the outset, we would like to make it clear that the provisions of both the CGST Act and the RGST 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 provision under the RGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, a reference to such a similar provision under the CGST Act / RGST Act would be mentioned as being under the "GST Act".

The issue raised by M/s MAXGRADE PRIVATE LIMITED, 1/57, Kanakpura RIICO Industrial Area, Sirsi Road, JAIPUR- 302034, Rajasthan (hereinafter "*the applicant*") is fit to pronounce advance ruling as they have deposited prescribed Fee under CGST Act and it falls under the ambit of the Section 97(2) given as under:

- (a) classification of goods and/or services or both
- (e) determination of the liability to pay tax paid or deemed to have been paid

(g) whether any particular thing done by the applicant with respect to any goods and/or services or both amounts to or results in a supply of goods and/or services or both, within the meaning of that term

**A. SUBMISSION OF THE APPLICANT(in brief):-**

Brief facts of the case:

Applicant is engaged in the manufacturing and supply of customized, made-to-order photo products. He seek an advance ruling on the **appropriate classification and applicable HSN codes** under the CGST and SGST Acts for the following products:

**a) UV Printed Acrylic Photo Frame**

- Product: Flat acrylic sheet (3–10mm) UV printed with customer-supplied photograph
- Intended use: Wall-mounted decorative personalized item

**b) UV Printed Acrylic Wall Clock**

- Product: Acrylic sheet with UV-printed photo, fitted with battery-operated clock mechanism
- Intended use: Home décor/ gifting item

**c) MDF Keychain with Printed Photo**

- Product: Small MDF shapes (circle/heart) with photo printed and key ring attached
- Intended use: Personalized gift article

**B. INTERPRETATION AND UNDERSTANDING OF APPLICANT ON QUESTION RAISED (IN BRIEF)**

- All products are **made-to-order** and **personalized** using high resolution **UV printing**.
- They are marketed and sold primarily as **customized gifts and photo memorabilia**, not as generic plastic or wood items.
- The manufacturing process involves **imported UV printers, custom art work generation, and photo editing**.

We believe classification should consider the **end-use and customization**, not just raw material (plastic/wood).

**Acrylic Photo Print, Frame & Sheet Manufacturing Process**

**Acrylic Photo Print Process** Acrylic photo prints are high-quality photographic images printed on photo paper and mounted under a clear acrylic sheet.

Steps:

1. Image Selection & Editing - High-resolution photo selected - Adjust color, contrast, clarity (Photoshop or Lightroom)

2. Photo Printing - Printed using inkjet or laser printer Paper: Glossy or metallic photo paper - Printer: Giclée or UV printer (for high-definition quality)
3. Mounting Photo to Acrylic - Acrylic sheet (3-6 mm) cleaned thoroughly - Apply optically clear adhesive (OCA) or face-mounting glue Place the print face down on the acrylic - Use a roller or laminator to remove bubbles
4. Backing
  - A Dibond sheet (aluminum composite) or PVC foam board is fixed behind the photo - Optional: Frame hangers or aluminum mounts added
5. Cutting & Polishing - Acrylic is laser-cut or CNC-cut to size - Edges are flame polished for a glossy, smooth finish

**C. QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT:**

Q-1 Whether classification of UV Printed Acrylic Photo Frame under HSN 39269099 (articles of plastics) is correct, or should it be classified as a decorative printed article or personalized photo product under Chapters 49/97?

Q-2 Whether product UV Printed Acrylic Wall Clock classification under HSN 91052100 (wall clocks, electrically operated) is correct?

Q-3 Whether classification for MDF Keychain with Printed Photo under HSN 442199 (other articles of wood) is correct or whether it should fall under gift novelty items.

**D. COMMENTS OF THE JURISDICTIONAL OFFICER: -**

Comments received from the Office of Joint Commissioner, State Tax, Circle-D, Zone-JAIPUR-III, Divisional Kar Bhawan, Jhalana dungri, JAIPUR, Rajasthan vide letter No.स.आ./डी/तृतीय/2025-26/ 155 dated 12.08.2025 are as under:

<i>S. No.</i>	<i>Question Raised by Applicant</i>	<i>Taxpayer's Facts &amp; Interpretations</i>	<i>Legal Analysis &amp; Justification (Tariff Headings, Notes, Notification)</i>	<i>Conclusion &amp; GST Rate</i>
1	<i>Whether UV Printed Acrylic Photo Frame should be classified under HSN 39269099 or under Chapters 49/97</i>	<ul style="list-style-type: none"> <li>• Product: Flat acrylic sheet (3-10 mm) UV printed with customer's photograph.</li> <li>• Marketed as personalized decorative item, made-to-order.</li> <li>• Believes classification may depend on end-use as a personalized</li> </ul>	<p>Tariff Heading 3926: Covers "Other articles of plastics." Subheading 39269099: Residual for "Other articles of plastics other - other." Printing does not change essential character if item remains a plastic article. Chapter 49 applies only if printed matter is primary function.</p> <p>Chapter 97 applies to original works of art; mass-</p>	<p>Classification under HSN 39269099 is correct.</p> <p>GST rate: 18%.</p>

		photo product rather than raw material.	produced/customized printed items are excluded. Notification No. 1/2017-CT (Rate), Schedule III, Sl. No. 45 prescribes 18% GST for such plastic articles.	
2	Whether UV Printed Acrylic Wall Clock should be classified under HSN 91052100	<ul style="list-style-type: none"> <li>• Product: Acrylic sheet with UV-printed photo and battery-operated clock mechanism.</li> <li>• Sold as personalized gift/home décor.</li> <li>• Believes classification as an electrically operated wall clock is correct.</li> </ul>	<p>Tariff Heading 9105: "Other clocks."</p> <p>Subheading 91052100: "Wall clocks, electrically operated." Chapter Note to 91: Clocks remain classified as such even if decorative.</p> <p>• Decoration/personalization does not alter essential function.</p> <p>Notification No. 1/2017-CT(Rate), Schedule III, Sl. No. 377 prescribes 18% GST.</p>	<p>Classification under HSN 91052100 is correct.</p> <p>GST rate: 18%.</p>
3	Whether MDF Keychain with printed photo should be classified under HSN 442199 or as "gift novelty item"	<p>Product: MDF cut-outs (circle/heart) UV printed with customer photo, with key ring attached,</p> <ul style="list-style-type: none"> <li>• Marketed as personalized gift.</li> <li>• Believes HSN 442199 is correct but seeks confirmation.</li> </ul>	<p>Tariff Heading 4421; "Other articles of wood."</p> <p>Subheading 442199; "Other- Other."</p> <p>Classification depends on base material; printing is incidental.</p> <p>Gift novelty is not a separate tariff heading under GST; material composition prevails. Notification No. 1/2017-CT (Rate), Schedule II, Sl. No. 134 prescribes 12% GST for "Other articles of wood."</p>	<p>Classification under HSN 442199 is correct.</p> <p>GST rate: 12%.</p>

*Proceedings Pending: As per available records, no proceedings are pending against the applicant under the proviso to sub-section (2) of Section 98 of the CGST/RGST Act, 2017.*

#### **E. PERSONAL HEARING:**

In the matter, personal hearing was granted to the applicant on 18.08.2025. Mr. Rohit Vijay (C.A.), Narendra Kumar Jat (Director), Surendra Kumar Jat (Director) Authorized Representative appeared for personal hearing. They reiterated the submission already made by them.

## **F. DISCUSSIONS AND FINDINGS**

1. We have carefully examined the statement of facts, the application filed by the applicant, the submissions made during the hearing, and the comments from the jurisdictional Tax Authority. We also considered the issues involved for which the advance ruling is sought, along with other relevant facts.

2. The applicant M/s Maxgrade Private Limited is a firm/company and is registered with the GST department having GSTIN 08AANCM1404A1ZZ. The applicant engaged in the manufacturing and supplying of customised, made-to-order photo products. The applicant deal in products like UV Printed Acrylic Photo Frame, UV Printed Acrylic Wall Clock and MDF keychain with printed photo.

3. The applicant submitted that all the products are made-to-order and made by using high resolution UV printing. They are marked and sold primarily as customized gifts and photo memorabilia, not as generic plastic or wood items. The manufacturing process involves imported UV printers, custom art work generation and photo editing. They also submitted that they are classifying these items by the raw materials used in these items.

4. We proceed to examine the classification of the impugned item. In this regard we invite reference to Explanations (iii) and (iv) appended to the Notification No. 01/2017-Central Tax (Rate), dated 28.06.2017, which are relevant to determination of Classification of a product & are as under:

(iii) "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(iv) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

Accordingly, we make a reference to the Section Notes and Chapter Notes of the relevant Chapters of the Customs Tariff and also the corresponding Harmonised Commodity Description and Coding System Explanatory Notes of World Customs Organisation (WCO).

5. Firstly, we take up the item UV Printed Acrylic Photo Frame and the applicant used HSN 39269099 for classification for this item. The Acrylic Sheet is used as the raw material for making of the UV printed Acrylic photo frame. They print photos on acrylic sheet with the help of UV printers. The applicant has asked whether they are classifying this item in correct HSN i.e. 39269099 (articles of plastics) or should be classified as a decorative printed article or personalised photo product under Chapter 49/97.

6. Headings 39269099 are as under:

### **Chapter 39: Plastics and articles thereof;**

3926	<i>Other Articles of plastics and articles of other materials of headings 3901 to 3914</i>
3926 90	<i>Other</i>
3926 90 10	<i>PVC belt conveyor</i>
	<i>Couplers, packing rings, O rings and the like:</i>
3926 90 21	<i>Of polyurethane foam</i>
3926 90 29	<i>Other</i>

	<i>Lasts, with or without steel hinges; EVA and grape sheets for soles and heels; welts:</i>
3926 90 31	<i>Of polyurethane foam</i>
3926 90 39	<i>Other</i>
	<i>Rings, buckles, tacks, washers and other decorative fittings made of plastic used as trimmings and embellishments for leather products; patterns for leather foot wear, leather garments and leather goods:</i>
3926 90 41	<i>Of polyurethane foam</i>
3926 90 49	<i>Other</i>
	<i>Retroreflective sheeting of other than of heading 3920:</i>
3926 90 51	<i>Of polyurethane foam</i>
3926 90 59	<i>Other</i>
	<i>Hangers:</i>
3926 90 61	<i>Of polyurethane foam</i>
3926 90 69	<i>Other</i>
	<i>Plastic or nylon tipped hammers; insulating liner of nylon, HDPE:</i>
3926 90 71	<i>Of polyurethane foam</i>
3926 90 79	<i>Other</i>
3926 90 80	<i>Polypropylene articles, not elsewhere specified or included</i>
	<i>Other:</i>
3926 90 91	<i>Of polyurethane foam</i>
3926 90 99	<i>Other</i>

#### 6.1 Relevant portion of the Chapter notes of Chapter 39269099 read as under:

This heading covers articles, not elsewhere specified or included, of plastics (as defined in Note 1 to the Chapter) or of other materials of headings 3901 to 3914.

They include:

- (i) Articles of apparel and clothing accessories (other than toys) made by sewing or sealing sheets of plastics, e.g., aprons, belts, babies' bibs, raincoats, etc. Detachable plastic hoods remain classified in this heading if presented with the plastic raincoats to which they belong.
- (ii) Fittings for furniture, coachwork or the like.
- (iii) Statuettes and other ornamental articles.
- (iv) Dust-sheets, protective bags, awnings, file-covers, document-jackets, book covers and reading jackets, and similar protective goods made by sewing or glueing together sheets of plastics.
- (v) Paperweights, paper-knives, blotting-pads, pen-rests, book-marks, etc.
- (vi) Screws, bolts, washers and similar fittings of general use.
- (vii) Transmission, conveyor or elevator belts, endless, or cut to length and joined end to end, or fitted with fasteners.
- (viii) Transmission, conveyor or elevator belts or belting of any kind, presented with the machines or apparatus for which they are designed, whether or not actually mounted, are classified with that machine or apparatus (e.g., Section XVI).
- (ix) Ion-exchange columns filled with polymers of heading 39.14.
- (x) Plastic containers filled with carboxymethylcellulose (used as ice-bags).
- (xi) Various other articles such as fasteners for handbags, corners for suit-cases, suspension hooks, protective cups and glides for placing under furniture, handles (of tools, knives, forks, etc.), beads, watch "glasses", figures and letters, luggage label-holders.

7. The applicant has also asked that whether the UV Printed Acrylic Photo frame comes under Chapter 49/97.

7.1 The relevant Chapter Heading 49 as under:

<b><i>Chapter 49: Printed Books, Newspaper, Pictures and other products of the printing industry; manuscripts, typescripts and plans</i></b>	
<b>4911</b>	<i>Other printed matter, including printed pictures and photographs</i>
<i>4911 10</i>	<i>Trade advertising material, commercial catalogues and the like:</i>
<i>4911 10 10</i>	<i>Posters, printed</i>
<i>4911 10 20</i>	<i>Commercial catalogues</i>
<i>4911 10 30</i>	<i>Printed inlay cards</i>
<i>4911 10 90</i>	<i>Other</i>
	<i>Other:</i>
<i>4911 91 00</i>	<i>Pictures, designs and photographs</i>
<b>4911 99</b>	<i>Other</i>
<i>4911 99 10</i>	<i>Hard copy (printed) of computer software</i>
<i>4911 99 20</i>	<i>Plan and drawings for architectural engineering, industrial, commercial, topographical or similar purposes reproduced with the aid of computer or any other devices</i>
<b>4911 99 90</b>	<i>Other</i>

7.1.1 Relevant portion of the Chapter notes of Chapter 49 read as under:

1. This Chapter does not cover:

- (a) photographic negatives or positives on transparent bases (Chapter 37); plans or globes, in relief, whether or not printed (heading 9023);
- (b) maps, (c) playing cards or other goods of Chapter 95; or
- (c) Playing cards or other goods of chapter 95 or
- (d) original engravings, prints or lithographs (heading 9702), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 9704, antiques of an age exceeding one hundred years or other articles of Chapter 97.

2 For the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.

The chapter heading 4911 covers all printed matter (including photographs and printed pictures) of this Chapter (see the General Explanatory Note above) but not more particularly covered by any of the preceding headings of the Chapter.

In the case of framed pictures and photographs, frames which are of a kind and of a value normal to the pictures or photographs are regarded as forming part of the picture or photograph and the whole is classified in this heading; in other cases the

frames fall to be classified under their appropriate heading as articles of wood, metal, etc.

7.2 The relevant Chapter Headings under 97 are as under:

***Chapter 97 Works of Art, collector pieces and antiques***

9701 *Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques*

9702 *Original engravings, prints and lithographs*

9703\* *Original sculpture and statuary, in any material*

9704 *Postage or revenue stamps, stamp- post marks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 4907*

9705 *numismatic interest Collections and collectors' pieces of archaeological, ethnographic, historical, zoological, botanical, mineralogical, anatomical, paleontological or*

9706 *Antiques of an age exceeding 100 years*

7.2.1 Relevant portion of the Chapter notes of Chapter 49 read as under:

(i) This Chapter does not cover:

(a) unused postage or revenue stamps, postal stationery (stamped paper) or the like of heading 4907;

(b) theatrical scenery, studio back-cloths and the like, of painted canvas (heading 5907) except if they may be classified in heading 9706; or

(c) pearls, natural or cultured, or precious or semi-precious stones (headings 7101 to 7103).

(ii) Heading 9701 does not apply to mosaics that are mass-produced reproductions, casts or Works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

(iii) For the purposes of heading 9702, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white, or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

(iv) Heading 9703 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

(v) (A) Subject to Notes 1 to 4 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of this Schedule.

(B) Heading 9706 does not apply to articles of the preceding headings of this Chapter.

(vi) Frames around paintings, drawings, pastels, collages or similarly decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of kind or of a value normal to the articles referred to in this Note are to be classified separately.

8. We have gone through the relevant chapter Headings 39269099, **49119990 and Chapter 97** as well as the Chapter Notes pertaining to these headings detailed in paras-6 and 7 above and find that heading 39269099 is used for the product in which raw material is used as product of plastic. In UV printed acrylic photo frame, the sheet which is used is acrylic sheet and acrylic sheet is made by plastic. Further on study of chapter note, it is also observed that photo frame of acrylic sheet is nowhere mentioned in chapter heading 39. So, the applicant item UV printed Acrylic Photo frame does not fall under this chapter heading 39269099 i.e article of plastics.

Further, it is also observed that chapter 97 is used for the work of art, collector's pieces and antiques. In chapter note, it also mentioned that "Frames around paintings, drawings, pastels, collages or similarly decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Further, it is also mentioned that Frames which are not of kind or of a value normal to the articles referred to in this Note are to be classified separately". The applicant item is UV printed Acrylic Photo frame wherein photo is printed by UV printers on acrylic sheet. So, this item is also not cover under the chapter 97.

We observe that the chapter heading 4911 covers all printed matter (including photographs and printed pictures) of this Chapter but not more particularly covered by any of the preceding headings of the Chapter. It is also mentioned that for the purposes of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten. Further, in chapter note it is mentioned that framed pictures and photographs, frames which are of a kind and of a value normal to the pictures or photographs are regarded as forming part of the picture or photograph and the whole is classified in this heading; in other cases, the frames fall to be classified under their appropriate heading as articles of wood, metal, etc. So, the applicant item is UV printed Acrylic Photo frame wherein photo is printed by UV printers on acrylic sheet. So, this item is will cover under the chapter heading 49119990.

9. Now, we take up the 2<sup>nd</sup> item UV printed Acrylic Wall Clock and the applicant used HSN 91052100 for classification for this item. In this item, the applicant prints photos on acrylic sheet with the help of UV printers. Thereafter, they also put the clock on the acrylic sheet in which photo is printed. The applicant has asked whether they are classifying this item correctly in HSN i.e. 91052100 (wall clocks, eclectically operated).

10. Headings 91052100 are as under:

*Chapter 91: Clocks and watches and parts thereof*  
**9105 Other clocks**

	<i>Alarm clocks:</i>
9105 11 00	<i>Electrically operated</i>
9105 19 00	<i>Other</i>
	<i>Wall clocks:</i>
9105 21 00	<b><i>Electrically operated</i></b>
9105 29 00	<i>Other</i>
	<i>Other:</i>
9105 91 00	<i>Battery, accumulator or mains power</i>
9105 99	<i>Other:</i>
9105 99 10	<i>Time pieces</i>
9105 99 90	<i>Other</i>

10.1 The relevant chapter note is as under:

- (i) This Chapter does not cover:
  - (a) clock or watch glasses or weights (classified according to their constituent material);
  - (b) watch chains (heading 7131 or 7117, as the case may be);
  - (c) parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 7115); clock or watch springs are, however, to be classified as clock or watch parts (heading 9114);
  - (d) bearing balls (heading 7326 or heading 8482, as the case may be);
  - (e) articles of heading 8412 constructed to work without an escapement;
  - (f) ball bearings (heading 8482);
  - (g) articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).
- (ii) Heading 9101 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 7101 to 7104. Watches with case of base metal inlaid with precious metal fall in heading 9102.
- (iii) For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.
- (iv) Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

11. We have gone through the relevant chapter Headings 91052100 as well as the Chapter Notes pertaining to these headings detailed in para 10 above and find that heading 91052100 is used for electrically operated clocks. The applicant item is UV printed Acrylic Wall Clock.

12. In this regard, we observed that HSN code for a photo frame clock can vary, but 91059990 is a HSN code used for "PHOTO FRAME CLOCK". The exact code depends on the specific features and materials of the product. So, the HSN code for UV printed Acrylic Wall Clock is 91059990.

13. Now, we take up the third item namely MDF keychain with printed photo and the applicant used HSN 442199 (other articles of wood) for classification for this item. In this item, the applicant provides keychain of wood and photo is printed on wooden part. The applicant has asked whether they are classifying this item correctly in HSN 442199 (other articles of wood).

14. Headings 442199 are as under:

<i>Chapter 44: Wood and articles of wood; wood charcoal</i>	
4421	<i>Other articles of wood</i>
4421 99	<i>Other</i>
<i>Spools, cops, bobbins, sewing thread reels and the like of turned wood:</i>	
4421 9911	<i>For cotton machinery</i>
44219912	<i>For jute machinery</i>
44219913	<i>For silk regenerated and synthetic fibre machinery</i>
44219914	<i>For other machinery</i>
44219919	<i>Other</i>
44219920	<i>Wood Paving Blocks</i>
44219930	<i>Match splints</i>
44219940	<i>Pencil slats</i>
44219950	<i>Parts of wood, namely oars, paddles and rudders for ships, boats and other similar floating structures</i>
44219960	<i>Parts of domestic decorative articles used as tableware and kitchenware</i>
44219970	<i>Articles of densified wood not included or specified elsewhere</i>
44219990	<i>Other</i>

14.1 The relevant chapter note is as under:

(i) This Chapter does not cover:

- (a) wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 1211);
- (b) bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 1401);

- (c) wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 1404);
- (d) activated charcoal (heading 3802);
- (e) articles of heading 4202;
- (f) goods of Chapter 46;
- (g) footwear or parts thereof Chapter 64;
- (h) goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
- (ij) goods of heading 6808;
- (k) imitation jewellery of heading 7117;
- (l) goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheel wrights' wares);
- (m) goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
- (n) parts of firearms (heading 9305);
- (o) articles of Chapter 94 (for example, furniture, luminaires and lighting fittings, prefabricated buildings);
- (p) articles of Chapter 95 (for example, toys, games, sports requisites);
- (q) articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils, and monopods, bipods, tripods and similar articles) excluding bodies and handles, of wood, for articles of heading 9603; or
- (r) articles of Chapter 97 (for example, works of art).

- (ii) In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
- (iii) Headings 4414 to 4421 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles
- (iv) Products of heading 4410, 4411 or 4412 may be worked to form the shapes provided for in respect of the goods of heading 4409, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided in does not give them the character of articles of other headings.
- (v) Heading 4417 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

(vi) Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

15. We have gone through the relevant chapter Headings 442199 as well as the Chapter Notes pertaining to these headings detailed in para 14 above and find that heading 442199 is used for articles made by wood. The applicant item is MDF keychain with printed photo and it is made by wood. In this regard, we observed that the applicant has correctly classified MDF keychain with printed photo under HSN code 442199, but the 8 digit classification is 44219990.

16. In view of the foregoing facts, circumstances and provisions of the GST law, we pass the following ruling:

### RULING

Q- 1 Whether classification of UV Printed Acrylic Photo Frame under HSN 39269099 (articles of plastics) is correct, or should it be classified as a decorative printed article or personalized photo product under Chapters 49/97?

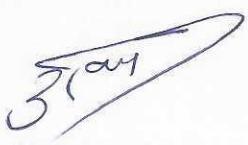
Ans- The classification of UV Printed Acrylic Photo frame under HSN 39269099 is not correct and the correct classification is 49119990.

Q-2 Whether product UV Printed Acrylic Wall Clock classification under HSN 91052100 (wall clocks, electrically operated) is correct?

Ans- The classification of UV Printed Acrylic Wall Clock under HSN 91052100 is not correct and the correct classification is 91059990.

Q-3 Whether classification for MDF Keychain with Printed Photo under HSN 442199 (other articles of wood) is correct or whether it should fall under gift novelty items.

Ans- The correct classification for MDF key chain with printed photo is 44219990.

  
(Utkarsha)  
MEMBER  
CENTRAL TAX



  
(Dr. Akheden Charan)  
MEMBER  
STATE TAX

F. No. AAR/SF/2025-26/ 126 - 101

Date: 07.10.2021

SPEED POST

M/s MAXGRADE PRIVATE LIMITED,  
1/57, Kanakpura RIICO Industrial Area, Sirsi Road  
JAIPUR- 302034, Rajasthan

Copy to: -



1. The Chief Commissioner, CGST and Central Excise (Jaipur Zone), NCRB, Statue Circle, Jaipur, Rajasthan-302005.
2. The Chief Commissioner, State Tax, KarBhawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme, Jaipur-302005.
3. The Pr. Commissioner, CGST and Central Excise (Jaipur Zone), NCRB, Statue Circle, Jaipur, Rajasthan-302005.
4. The Joint Commissioner, State Tax, , Circle-D, Zone-JAIPUR-III, Divisional Kar Bhawan, Jhalana dungri, JAIPUR,, Rajasthan.
5. The Deputy/Assistant Commissioner, CGST Division- Vaishali Nagar,JAIPUR, Rajasthan.