

WEST BENGAL AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX
14 Beliaghata Road, Kolkata – 700015
(Constituted under section 96 of the West Bengal Goods and Services Tax Act, 2017)

Members present:

Mr Brajesh Kumar Singh, Joint Commissioner, CGST & CX
Mr Joyjit Banik, Senior Joint Commissioner, SGST

Preamble

A person within the ambit of Section 100 (1) of the Central Goods and Services Tax Act, 2017 or West Bengal Goods and Services Tax Act, 2017 (hereinafter collectively called 'the GST Act'), if aggrieved by this Ruling, may appeal against it before the West Bengal Appellate Authority for Advance Ruling, constituted under Section 99 of the West Bengal Goods and Services Tax Act, 2017, within a period of thirty days from the date of communication of this Ruling, or within such further time as mentioned in the proviso to Section 100 (2) of the GST Act.

Every such appeal shall be filed in accordance with Section 100 (3) of the GST Act and the Rules prescribed thereunder, and the Regulations prescribed by the West Bengal Authority for Advance Ruling Regulations, 2018.

Name of the applicant	Singha Baheni Industries
Address	35, Kali Banerjee Lane, Ground Floor, Howrah-711101
GSTIN	19AASF54206L1ZM
Case Number	WBAAR 13 of 2022
ARN	AD190522008052K
Date of application	May 23, 2022
Jurisdictional Authority (State)	Howrah Charge
Jurisdictional Authority (Central)	Bally I Division, Howrah Commissionerate
Order number and date	11/WBAAR/2022-23 dated 21.10.2022
Applicant's representative heard	Mr. Sujit Polley, Authorized Representative

1.1 At the outset, we would like to make it clear that the provisions of the Central Goods and Services Tax Act, 2017 (the CGST Act, for short) and the West Bengal Goods and Services Tax Act, 2017 (the WBGST Act, for short) have the same provisions in like matter except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean reference to the corresponding similar provisions in the WBGST Act. Further to the earlier, henceforth for the purposes of these proceedings, the expression 'GST Act' would mean the CGST Act and the WBGST Act both.

1.2 The applicant is engaged in manufacturing of Industrial Safety Belts and full Body Harness. The applicant submits that while supplying the aforesaid items, the applicant charges tax @ 5% sale value of which does not exceed Rs.1000/- per piece and @ 12% where sale of each piece exceeds Rs.1000/-.

1.3 The applicant has made this application under sub section (1) of section 97 of the GST Act and the rules made there under raising following questions vide serial number 14 of the application in FORM GST ARA-01:

(a) What shall be the rate of tax and HSN Code of manufacturing of Industrial Safety belt and Harness?

1.4 The aforesaid question on which the advance ruling is sought for is found to be covered under clause (a) of sub-section (2) of section 97 of the GST Act.

1.5 The applicant states that the question raised in the application has neither been decided by nor is pending before any authority under any provision of the GST Act.

1.6 The officer concerned from the revenue has not raised any objection to the admission of the application.

1.7 The application is, therefore, admitted.

2. Submission of the Applicant

2.1 The brief submission of the applicant is found to be as under:

(a) The item under description industrial safety belt and full body harness comes under HSN code 6307;

(b) The aforesaid item should attract tax @ 5% where sale value does not exceed Rs.1000/- per piece and @ 12% where sale of each piece exceeds Rs.1000/-.

3. Submission of the Revenue

3.1 The officer concerned from the revenue has submitted that the applicant supplies the item as "safety belt" (HSN Code-6307) @ two different rates. As per CBIC list, HSN code 6307 is shown as "other made up textile article, including dress patterns, Life-jackets and Life- belts. After physical verification of the article produced by the applicant, the undersigned is not convinced that this item falls under the HSN code 6307 as the article is made of "nylon rope and iron hook".

4. Observations & Findings of the Authority

4.1 We have gone through the records of the issue as well as submissions made by the authorised representative of the applicant during the course of personal hearing. We have also considered the submission made by the officer concerned from the revenue.

4.2 The authorised representative of the applicant, in course of personal hearing, has submitted that the applicant manufactures and supplies industrial safety belts which prevents the wearer from falling from a height and thus if someone who is working at height wears the safety belt, the risk of injury from a fall can be reduced to a great extent. The authorised

representative of the applicant has also produced before us one such belt claimed to have been manufactured by the applicant. The item, as we find, appears to be made from nylon fabrics webbing and is sewn to various configuration or straps and similar to the safely harness belt sold in the market.

4.3 We find from Wikipedia that ‘a safety harness is a form of protective equipment designed to safeguard the user from injury or death from falling. The core item of a fall arrest system, the harness is usually fabricated from rope, braided wire cable, or synthetic webbing. It is attached securely to a stationary object directly by a locking device or indirectly via a rope, cable, or webbing and one or more locking devices. Some safety harnesses are used in combination with a shock-absorbing lanyard, which is used to regulate deceleration and thereby prevent a serious G-force injury when the end of the rope is reached.’

4.4 The applicant submits that people who generally work at height including scaffolding work wear the safety belt in order to ensure that they will not hit the ground in the event of any accidental fall. It is thus imperative to take adequate safety measures and equipped properly while working at height since falling from a height is one of the most common causes of personal injury in the workplace. Considering the uses of the goods that it acts as a resistant in the case of an accidental fall, we are of the opinion that the item essentially bears the character of a life belt.

4.5 The moot point to be decided in the instant case is the classification of the item, viz. industrial safety belt. It is found that there is no specific heading in the tariff for classification of industrial safety belt manufactured by the applicant. However, we have expressed our view that the item, in the light of its use may be termed as life belt.

4.6 The applicant has contended that industrial safety belt comes under the HSN Code 6307. We find that goods under the Tariff Item 6307 20 reads as under:

6307: OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS

6307 20 *Life-jackets and life-belts:*

6307 20 10.....*Of cotton*

6307 20 90.....*Other*

4.7 It thus appears that the item industrial safety belt made of nylon, which may be termed as life belt, can be covered under Tariff item 6307 20 90. Further, serial number 224 of Schedule I and serial number 171 of Schedule-II respectively of Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017, as amended from time to time, [corresponding State Tax Notification No. 1125-F.T. dated 28.06.2017, as amended] notifies rate of tax of ‘other made up of textiles articles as follows:

Schedule-I			
Sl No.	Chapter/Heading/Sub-heading/Tariff item	Description of goods	Tax rate
224	63 [other than 6305 32 00, 6309]	Other made up textile articles, sets, of sale value not exceeding Rs. 1000 per piece	2.5%

Schedule-II			
171	63 [other than 6309]	Other made up textile articles, sets, of sale value exceeding Rs. 1000 per piece [other than worn clothing and other worn articles; rags]	6%

In view of the above discussion, we rule as under:

RULING

The item industrial safety belt manufactured by the applicant would be classified under chapter sub-heading 6307 20 90 and tax would be levied @ 5% of item sale value not exceeding Rs.1000/- per piece and @ 12% in case where sale value exceeds Rs.1000/- per piece.

(BRAJESH KUMAR SINGH)
Member
West Bengal Authority for Advance Ruling

(JOYJIT BANIK)
Member
West Bengal Authority for Advance Ruling

Place: Kolkata

Date: 21.10.2022

To,
Singha Baheni Industries
35, Kali Banerjee Lane, Ground Floor, Howrah-711101

Copy to:

- (1) The Principal Chief Commissioner, CGST & CX, 180, Shantipally, R.B.Connector, Kolkata-7000107
- (2) The Commissioner of State Tax, West Bengal, 14, Beliaghata Road, Kolkata-700015
- (3) The Sr. JCCT, Howrah Charge, 7/1, Mackenzie Lane, Howrah-711101
- (4) The Commissioner, Howrah Commissionerate, Customs House, M.S. Building, 2nd floor, 15/1, Strand Road, Kolkata-700001
- (5) Office Folder