

2024 (85) G.S.T.L. 477 (A.A.R. - GST - Raj.)

BEFORE THE AUTHORITY FOR ADVANCE RULING UNDER GST, RAJASTHAN

Umesh Kumar Garg, Member (Central Tax) and Mahesh Kumar Gowla, Member (State Tax)

IN RE : BHAWNA KHANDELWAL

Advance Ruling No. RAJ/AAR/2023-24/13, dated 29-11-2023

Medical Equipments - Stadiometer and Infantometer - Heading 9018 - Classification - Applicant- assessee is manufacture & supplier of Stadiometer, Infantometer and other hospital/medical equipment's, furniture - *HELD* : Infantometer is used for purpose of measuring height/length of infants - Stadiometer is described as piece of medical equipment used for measuring human height and it is used in routine medical examination and for clinical tests and experiments - Heading 9018 incorporates instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientigraphic apparatus, other electromedical apparatus and sight-testing instruments - Since both these instruments, Stadiometer and Infantometer have clinical used and are described as diagnostic instruments, said medical equipments are covered under Tariff Item 9018 90 19 and are liable to GST @ 12% - Section 9 of Central Goods and Services Tax Act, 2017 - Section 9 of Rajasthan Goods and Services Tax Act, 2017. *[para F]*

Ruling in favour of department

CASE CITED

Medi Waves Inc. — 2021 (48) G.S.T.L. 291 (A.A.R. - GST - Haryana) — *Referred* [Paras B, D]

NOTIFICATION CITED

Notification No. F. No. WM-21(25/2017), dated 23-2-2017..... [Para D]

REPRESENTED BY : Shri Vikram Gogra, Advocate, for the Assessee.

[Order]. - 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 Bhawna Khandelwal (SRK Modular Furniture Co.), 7K.M., Jamdoli Agra Road, Jaipur-302020 (hereinafter referred to as "applicant"). Applicant is registered and manufacturer & supplier of Stadiometer, Infantometer and other hospital/medical equipment's, furniture etc. Stadiometer are diagnostic medical equipment used to measure height of adult patient in hospitals/medical centers, child care centers/anganwadis and Infantometer are diagnostic medical equipment used to measure the height of the Infant Patient in hospitals/medical centers, child care centers/Anganwadi's. The issues raised by applicant is fit to

pronounce advance ruling & it falls under the ambit of the Section 97(2)(b) & (d) given as under :

- (a) Classification of any goods or services or both;

A. Submission of the applicant : (in brief)

The applicant is manufacturer & supplier of Stadiometer, Infantometer and other hospital/medical equipment's, furniture etc. Stadiometer are diagnostic medical equipments are used to measure height of adult patient in hospitals/medical centres, child care centres/anganwadis and Infantometer are diagnostic medical equipment used to measure the height of the Infant Patient in hospitals/medical centers, child care centers/anganwadis.

B. Interpretation and understanding of applicant on question rose (in Brief)

The applicant submitted his interpretation which is under-Stadiometer are diagnostic medical equipments used to measure height of adult patient in hospitals/medical centers, child care centers/anganwadis and Infantometer are diagnostic medical equipment used to measure the height of the Infant Patient in hospitals/medical centers, child care centers/anganwadis.

Haryana Authority For Advance Ruling, GST, Haryana Vanijya Bhawan, Plot No. 1-3, Sector 5, Panchkula-134151 (Haryana) has given their Advance Ruling No. HAR/HAAR/R/2018-19/52 [2021 (48) G.S.T.L. 291 (A.A.R. - GST - Haryana)] regarding these products also.

C. Questions on which the advance ruling is sought :-

- (i) Stadiometer being diagnostic medical equipment should be covered in 12% GST Slab?
(ii) Infantometer being diagnostic medical equipment should be covered in 12% GST Slab?

D. Personal hearing

In the matter personal hearing was granted to the applicant on 26-6-2023. Adv. Shri Vikram Gogra, Authorized Representative appeared for personal hearing. He reiterated the submission already made in written submission. He requested to adjourn the date for a fortnight to answer the queries raised by the authorities. He submitted the additional submission *vide* letter dated 4-7-2023 along with following documents as under -

- (1) Copy of Notification No. F. No. WM-21(25/2017), dated 23-2-2017 issued by Government of India for approval of model (Stadiometer)
- (2) Copy of Notification No. F. No. WM-21(25/2017), dated 23-2-2017 issued by Government of India for approval of model (Infantometer)
- (3) Copy of Manufacturing License No. MANUFACTURER/2021-22/328, dated 31-12-2021 issued by Government of Rajasthan
- (4) Copy of Certificate of Manufacturing Capacity dated 30-8-2019 issued by District Industries Centre, Jaipur
- (5) Copy of GST Registration Certificate

- (6) Copy of HSN Rate Chart for HSN No. 9018 90 19
- (7) Copy of Ruling passed by AAR-GST-Haryana State in the matter of *M/s. Medi Waves Inc.*
- (8) Copy of Literature of Infantometer
- (9) Copy of Contract of Infantometer
- (10) Copy of Literature of Stadiometer
- (11) Copy of Contract of Stadiometer

And further submitted that from the aforesaid documents, it is evident that they are manufacturing Stadiometer and Infantometer under the license and permission with the Government as and when the order is placed by the Government.

E. Comments of the jurisdictional officer

The Jurisdictional Deputy Commissioner, CGST Division I, Sector 10, Vidhyadhar Nagar, Jaipur, Rajasthan, has given his comments *vide* his letter C. No. V(CGST-1)04/Misc. Report/2022-23/1893, dated 10-3-2023 which is as under -

Question and answer for which the present AAR has been filed

- (i) Stadiometer being diagnostic medical equipment should be covered in 12% GST Slab?
- (ii) Infantometer being diagnostic medical equipment should be covered in 12% GST Slab?

ANS. - In the answer of the above cited questions, it is submitted that the claim of the applicant that they are manufacturer and supplier of stadiometer and infantometer is false as the products they have declared under their GST registration does not include stadiometer, infantometer or any other medical equipment classifiable under HSN Code 9018.

F. Findings, analysis & conclusion :

At the outset we would like to make it clear that the provisions of CGST Act and RGST Act are in *pari materia* and have the same provisions in like matter and differ from each other only on a few specific provisions. Therefore, unless a mention is particularly made to such dissimilar provisions, a reference to the CGST Act would also mean reference to the corresponding similar provisions in the RGST Act

(1) We have carefully examined the statement of facts, supporting documents filed by the Applicant along with application, oral and written submissions made at the time of hearing. We have also considered the issues involved, on which advance ruling is sought by the applicant, and relevant facts. We would like to discuss the submission made by applicant and will take up the above question for discussion one by one.

(2) The applicant M/s. Bhawna Khandelwal (SRK Modular Furniture Co.), 7K.M., Jamdoli Agra Road, Jaipur-302020 has sought ruling on the following question :

- (i) Stadiometer being diagnostic medical equipment should be covered in 12% GST Slab?

- (ii) Infantometer being diagnostic medical equipment should be covered in 12% GST Slab?
- (3) Chapter 90 of Section XVIII covers optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
- (4) The Heading 9018 incorporates instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientigraphic apparatus, other electromedical apparatus and sight-testing instruments. The sub-heading 9018 90 covers other instruments and appliances.
- (5) Further Heading 9017 covers drawing, marking-out or mathematical calculating instruments (for example drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, calipers), not specified or included elsewhere in this chapter. The Tariff Item 9017 80 10 mentions measuring rods and tapes and dividing scales with rate of tax being 18% (9% each under CGST and SGST Act)
- (6) Infantometer as the name suggests, is used for purpose of measuring height/length of infants. As per Wiktionary definition, Infantometer is an instrument for measuring the size of young children. The product is described as useful for research, clinical and hospital purpose.
- (7) Stadiometer is described as piece of medical equipment used for measuring human height. It is used in routine medical examination and for clinical tests and experiments.
- (8) The above definitions make it clear that both these instruments, the Stadiometer and the Infantometer have clinical used and are described as diagnostic instruments and apparatus.
- (9) On the other hand, measuring rods, tape and divided scales is another description under which both these instruments can be covered as any instrument for measuring length or height is nonetheless a rod, tape or a divided scale. But this description covers instruments which are not specified or included elsewhere in this Chapter.

In view of the foregoing, we rule as follows :-

RULING

Question. 1 Whether, Stadiometer being diagnostic medical equipment should be covered in 12% GST Slab?

Ans. 1 Yes, Stadiometer is diagnostic medical equipment and is covered under Tariff Item 9018 90 19 (other category) with rate of tax being 12% (6% each under CGST and SGST Act)

Question. 2 Infantometer being diagnostic medical equipment should be covered in 12% GST Slab?

Ans. 2 Infantometer is diagnostic medical equipment and is covered under Tariff Item 9018 90 19 (other category) with rate of tax being 12% (6% each under CGST and SGST Act)