

MAHARASHTRA AUTHORITY FOR ADVANCE RULING

GST Bhavan, Room No.107, 1st floor, B-Wing, Old Building, Mazgaon, Mumbai - 400010.

(Constituted under Section 96 of the Maharashtra Goods and Services Tax Act, 2017)

BEFORE THE BENCH OF

(1) Shri. D.P. Gojamgunde, Joint Commissioner of, State Tax (Member)

(2) Smt. Himani Dhamija, Joint Commissioner of Central Tax, (Member)

ARN No.	AD270323002635F
GSTIN Number, if any/ User-id	27AAEPJ8902E1ZV
Legal Name of Applicant	M/s. Neelam Kalpesh Jain
Registered Address/Address provided while obtaining user id	Unit No. 318/319 Shah and Nahar, Off, Er. E. Moses Road, Worli, Mumbai, Maharashtra 400018.
Details of application	GST-ARA, Application No. 03 Dated 02.03.2023
Concerned officer	NA
Nature of activity(s) (proposed/present) in respect of which advance ruling sought	
A Category	Factory/Manufacturing, Wholesale Business, Retail Business
B Description (in brief)	Applicant is manufacturers and traders of in-vitro diagnostic ELISA kits. We manufacture and import in-vitro diagnostic kits which are ELISA kits and are registered with CDSCO as in-vitro diagnostic kits.
Issue/s on which advance ruling required	➤ Classification of any goods or services or both
Question(s) on which advance ruling is required	As reproduced in para 01 of the Proceedings below

PROCEEDINGS

(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

The present application has been filed under section 97 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 [hereinafter referred to as "the CGST Act and MGST Act" respectively] **M/s. Neelam Kalpesh Jain**, the applicant is seeking an advance ruling in respect of the following questions.

1. What is the applicable HSN code for in-vitro diagnostic ELISA kits?

2. What is the applicable GST rate for in-vitro diagnostic ELISA kits?

3. Are these HSN Code and IGST Rate for all in-vitro diagnostic ELISA kits the same?

4. Are different GST rate applicable on imported/trade in-vitro diagnostic ELISA kits and own manufactured in-vitro diagnostic ELISA kits.

The applicant, vide email dated 12.05.2026, stated that due to change in business circumstances and internal commercial considerations they do not wish to seek any clarification on the question raised and have expressed their intention to voluntarily



withdraw the same. Accordingly, they have requested permission to withdraw the subject application filed on 02.03.2023.

The request of the applicant to withdraw their application voluntarily and unconditionally is hereby allowed, without going into the merits or detailed facts of the case.

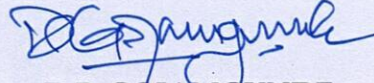
ORDER

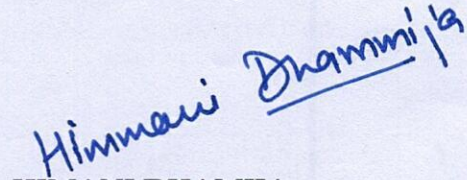
(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

NO.GST-ARA-03/2025-26/B- 84 Mumbai, dt. 20/05/2026

The GST ARA Application No.03 Dated 02.03.2023 filed by M/s. Neelam Kalpesh Jain, is disposed of, as being withdrawn voluntarily and unconditionally.




D.P. GOJAMGUNDE
(MEMBER)


HIMANI DHAMIJA
(MEMBER)

Copy to
1. The applicant

2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The Chief Commissioner of Central Tax, Churchgate, Mumbai
5. Joint commissioner of State Tax, Mahavikas for Website.

Note:-An Appeal against this advance ruling order shall be made before The Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax, 15th floor, Air India Building, Nariman Point, Mumbai - 400021. Online facility is available on gst.gov.in for online appeal application against order passed by Advance Ruling Authority.

