

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. Dipak P. Gojamgunde Joint Commissioner of State Tax, (Member)
(2) Ms. Priya Jadhav, Joint Commissioner of Central Tax, (Member)

ARN No.	AD2705220187048
GSTIN Number, if any/ User-id	27AABCN1116E1Z1
Legal Name of Applicant	M/s. NITIRAJ ENGINEERS LIMITED
Registered Address/Address provided while obtaining user id	J26, MIDC AWADHAN, NEAR LALING TOLL NAKA, DHULE, MAHARASHTRA, DHULE, 424006.
Details of application	GST-ARA, Application No. 19 Dated 24.05.2022
Concerned officer	DHULE DIVISION, DHULE-I, RANGE, DHULE-501.
Nature of activity(s) (proposed/present) in respect of which advance ruling sought	
A Category	Factory Manufacturing, Wholesale Business, Retail Business, Office/Sale Office
B Description (in brief)	The Applicant is a public limited company established in the year 1989 having its registered office at 306 A, Bhabha Building, N. M. Joshi Marg, Mumbai - 400 011 and factory at J25 & J26, M.I.D.C., Awdhan, Dhule-424006. The Applicant is engaged in the manufacture and sale of electronic weighing scales and systems under the brand name 'Phoenix'.
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] by **M/s. NITIRAJ ENGINEERS LIMITED**, the applicant, seeking an advance ruling in respect of the following questions.

1. Whether Infantometer, being a diagnostic medical equipment, is covered under Tariff Heading 9018 and liable to GST @ 12%?
2. Whether Stadiometer, being a diagnostic medical equipment, is covered under Tariff Heading 9018 and liable to GST @ 12%?

At the outset, we would like to make it clear that the provisions of both the CGST Act and the MGST Act are the same except for certain provisions. Therefore, unless a

mention is specifically made to any dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the MGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, the expression 'GST Act' would mean CGST Act and MGST Act.

1. FACTS AND CONTENTION - AS PER THE APPLICANT:

1.1 The Applicant is a public limited company established in the year 1989 having its registered office at 306 A, Bhabha Building, N. M. Joshi Marg, Mumbai - 400 011 and factory at J25 & J26, M.I.D.C., Awdhan, Dhule-424006. The Applicant is engaged in the manufacture and sale of electronic weighing scales and systems under the brand name 'Phoenix'. The Applicant is registered under the Central Goods and Services Tax Act, 2017 and Maharashtra State Goods and Services Tax Act, 2017 (hereinafter referred to as "CGST Act" and "MGST Act" respectively) having GSTIN 27AABCN1116EIZL.

1.2 Among the product portfolio of the Applicant are two products, namely "Infantometer PIM-101" and "Stadiometer PSM-101", which are growth monitoring devices which are manufactured using qualitative components and are integrated with advanced working mechanism, resulting in longer working life and accurate results. Infantometer is a diagnostic medical equipment used for measuring the recumbent length of an infant with greater accuracy by holding the infant in position securely. It is a precision scale useful for clinical and hospital purposes as well as research.

Stadiometer is a diagnostic medical equipment used for measuring height of an adult. As per Wikipedia, a Stadiometer is a piece of medical equipment used for measuring the human height. It is used in routine medical examinations and also clinical tests and experiments. Both the products under consideration, i.e., infantometer and stadiometer, are exclusively used for medical examination at medical centres / hospitals / anganwadis. They are described as medical equipment and used exclusively for medical purposes only. Both the products are presently being classified by the Applicant under HSN code 9017 80. Description of Tariff Heading 9017 reads as under:

"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, micrometres, callipers), not specified or included elsewhere in this chapter".

(Emphasis supplied)

1.4 The Applicant is charging GST @ 18% w.e.f. 1st July 2017 under the bonafide belief that the products supplied by the Applicant are covered under Entry No. 413 of Schedule III-9% of Notification No. 1/2017-Central Tax (Rate), dated 28th June 2017 and the corresponding entries under the MGST Act and IGST Act, which reads as under:

Sr. No.	Chapter/Heading/ Sub-heading Tariff item	Description of Goods
413	9017	Instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in the chapter

The Applicant has recently come across two advance rulings delivered by the Authority for Advance Rulings, Haryana.

- In the case of **Medi Waves Inc.**, vide Advance Ruling No. HAR/HAAR/R/2018-19/52, dated 26th April 2019 reported in [2021] 125 taxmann.com 3 (AAR-HARYANA) / [2021] 48 GSTL 291 (AAR-HARYANA) [26-04-2019] the Haryana AAR has ruled that Infantometer and Stadiometer are medical instruments used exclusively for clinical and medical experimental purposes and are covered under the heading 9018 90 19 with rate of tax being 12 per cent.
- In the case of **M/s. Precision Electronic Instruments Co.**, vide Advance Ruling No. HR/HAAR/2021-22/17, dated 30th June 2021 the Haryana AAR has agreed with the advance ruling pronounced in Medi Waves Inc. (supra) to hold that Infantometer and Stadiometer are medical instruments used exclusively for clinical and medical experimental purposes and are not scale rods or divided scales of general nature. Hence, both the products are covered under Tariff Item 9018 90 19 other category) with rate of tax being 12%.

1.5 This has created a doubt as to the correctness of Applicant's classification. Additionally, the Applicant has observed that its competitors are classifying the same goods under HSN code 9018 and charging GST @ 12%. Therefore, to sustain itself in this competitive market, the Applicant has filed the present application for advance ruling before the Hon'ble Authority for Advance Rulings, Maharashtra.

2. STATEMENT CONTAINING APPLICANT'S INTERPRETATION OF LAW

2.1 Applicant is of the view that its present classification of Infantometer and Stadiometer under Tariff Heading 9017 is incorrect and that classification of the said products under Tariff Heading 9018 is more appropriate for the following reasons:

Reason 1: Infantometer and Stadiometer are medical / diagnostic instruments



Entry at Sr. No. 218 of Schedule II -6% of Notification No. 1/2017-Central Tax (Rate), dated 28th June 2017 reads as under:

Sr. No.	Chapter/Heading Sub-heading Tariff item	Description of Goods
218	9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments

2.2 Since both the products in question, i.e., infantometer and stadiometer, are exclusively used as medical / diagnostic instruments, the Applicant is of the view that they merit classification under Tariff Heading 9018, specifically under Tariff Item 9018 90 19, and subjected to GST @ 12%.

2.3 The Applicant also refers to the Sixth Edition (2017) of Explanatory Notes to the Harmonised Commodity Description and Coding System issued by the World Customs Organisation, Belgium. Page XVIII-9018-2 of Volume 5 of the said Explanatory Notes states as follows:

"It should also be noted that a number of instruments used in medicine or surgery (human or veterinary) are, in effect, tools (e.g., hammers, mallets, saws, chisels, gouges, forceps, pliers, spatulae, etc.), or articles of cutlery (scissors, knives, shears, etc.). Such articles are classified in this heading only when they are clearly identifiable as being for medical or surgical use by reason of their special shape, the ease with which they are dismantled for sterilisation, their better quality of manufacture, the nature of the constituent metals or by their get-up"

2.4 In the present case, not only are products, i.e., Infantometer and Stadiometer, clearly identifiable as being for medical use, but also are exclusively meant for and used as medical equipment for measuring the height of an infant patient and adult patient respectively.

2.5 The products under consideration, i.e., infantometer and stadiometer, are exclusively used for clinical and medical purposes and are categorised as medical equipment. The Applicant has been supplying the said instruments against contracts awarded by various State Government organisations through open tendering process. Some of the entities issuing purchase orders to the Applicant are listed below:

- Directorate of Women Development & Child Welfare, Telangana
- Directorate of Women and Child Development, Kerala
- Women and Child Development Department, Chhattisgarh

iv. Odisha State Medical Corporation Limited

v. Integrated Child Development Services Scheme (ICDS) operating under the Women and Child Development Department, Maharashtra

2.6 All the entities mentioned above are exclusively working in the medical field wherein these instruments are used exclusively for medical purposes. Further, though the Applicant is the OEM and is supplying the products directly to various State Governments, under normal circumstances, the products are primarily available in surgical shops and not in hardware stores.

2.7 Reason 2: Specific entry of classification shall prevail over a general entry

Tariff Heading 9017 covers instruments for measuring length, for use in the hand, **not specified or included elsewhere in the chapter**. However, Infantometer and Stadiometer are specifically covered by Tariff Heading 9018. As such, the products cannot be classified under Tariff Heading 9017.

2.8 Description of Tariff Heading 9017 is general in nature covering all types of instruments for measuring length, whereas the description of Tariff Heading 9018 is specific and restricted to instruments and appliances for medical use. As per Rule 3 of the general principles of interpretation of the tariff, the heading which provides the most specific description shall be preferred to headings providing a more general description. Therefore, the goods in question merit classification under the more specific Tariff Entry 9018.

2.9 Reason 3: Existing advance rulings directly covering the questions raised

As stated in the Statement of Relevant Facts, The Haryana Authority for Advance Rulings in the case of **Medi Waves Inc.** as well as **M/s. Precision Electronic Instruments Co.** has ruled that both, Stadiometer and Infantometer, are medical instruments used exclusively for clinical and medical experimental purposes and are not scale rod or divided scales of general nature. Hence, these are covered under tariff item 9018 90 19 (other category) with rate of tax being 12% (6% each under CGST and HGST Act). The Applicant, therefore, respectfully submits that the matter is squarely covered by direct rulings on the questions raised before the Hon'ble Authority.

2.10 **Applicant additional submission dated 24-05-2022**

Applicant has pleased to submit before the learned members the following additional points for your kind and sympathetic consideration:



2.10.1 As per Explanation (iv) in Notification No. 1/2017-Central Tax (Rate), dated 28.06.2017, the rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule equally apply to the interpretation of the entries in the said notification. Therefore, it is incumbent upon us to refer to the General Rules for Interpretation of the First Schedule to the Customs Tariff Act, 1975.

2.10.2 Rule 3(a) of the General Rules for Interpretation of the First Schedule to the Customs Tariff Act, 1975 reads as follows:

"When by application of rule 2(b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:

- a. The heading which provides the most specific description shall be preferred over to headings providing a more general description. However, when two or more headings each refer to part only of the materials or sub-stances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.*
- b. Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable..*
- c. When goods cannot be classified by reference to (a) or (b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration."*

(Emphasis added)

2.10.3 Heading 9017 refers to "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, callipers), not specified or included elsewhere in this chapter". This heading covers instruments for measuring length, for use in the hand, which are not specified or included elsewhere in Chapter 90. Heading 9017, therefore, is a general / residuary entry.

2.10.4 Heading 9018 refers to "Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientigraphic apparatus, other electromedical apparatus and sight-testing instruments". Sub-heading 9018 90 refers to "Diagnostic instruments and apparatus". Heading 9018, therefore, is a specific entry covering medical / diagnostic instruments such as infantometer and stadiometer.

2.10.5 As per rule 3(a) of the General Rules of Interpretation stated above, infantometer and stadiometer merit classification under Heading 9018, which is the more specific entry. The products cannot be classified under Heading 9017, since the



heading covers only such goods which are not specified or included anywhere else in Chapter 90.

2.10.6 Even if one were to ignore rule 3(a) by stating that both entries equally merit consideration and one cannot be said to be more specific over the other, the products still merit classification under Heading 9018 by virtue of rule 3(c) of the General Rules of Interpretation.

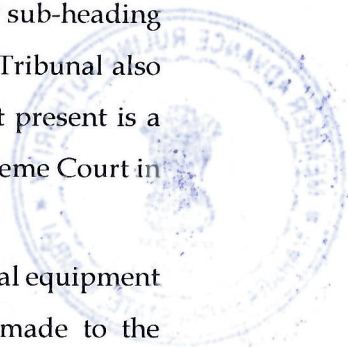
2.10.7 It is settled law in case of classification of goods that a specific entry shall prevail over a general entry. Allahabad High Court in **Commissioner of Commercial Tax, Lucknow vs. S/S Forever Living Imports (I) Pvt. Ltd.** [2018 (9) G.S.T.L. 11 (All.)] [20-09-2017] held that if there is a conflict between two entries leading to an opinion that it comes within the purview of a specific tariff entry and another residuary entry, the specific tariff entry would prevail over Supreme Court as reported in 2018 (13) G.S.T.L. J39 (S.C.) [16-04-2018].

2.10.8 The Delhi Bench of the Customs, Excise and Gold (Control) Appellate Tribunal (CEGAT) in **M/s. Prosoya Industries Ltd. v. Collector of Customs, New Delhi** [1995 (78) E.L.T. 344 (Tri.-Del)] [10-02-1995] held that a multipurpose product having medical application is classifiable as medical appliance under sub-heading No. 9018.90 of Customs Tariff Act, 1975. In Para 10 of its order, the Tribunal also observed that how the goods are identified by the consumers as at present is a relevant criterion for their classification, as held by the Hon'ble Supreme Court in the case of **CCE v. Fusebase Eltoto Ltd.** [1993 (67) E.L.T. 30 (SC)].

2.10.9 Infantometer and stadiometer are understood to be diagnostic medical equipment in common parlance. In this regard, a useful reference may be made to the judgement of the Supreme Court in **M/s Indo-International Industries vs. Commissioner of Sales Tax, UP** [1981 (8) E.L.T. 325 (S.C.)] [25.03.1981]. Relevant portions of para 4 & 5 of the judgement have been reproduced hereunder:

"4. It is well settled that in interpreting Items in statutes like the Excise Tax Acts or Sales Tax Acts, whose primary object is to raise revenue and for which purpose they classify diverse products, articles and substances resort should be had not to the scientific and technical meaning of the terms or expressions used but to their popular meaning, that is to say, the meaning attached to them by those dealing in them. If any term or expression has been defined in the enactment, then it must be understood in the sense in which it is defined but in the absence of any definition being given in the enactment the meaning of the term in common parlance or commercial parlance has to be adopted..."

5. Having regard to the aforesaid well-settled test the question is whether clinical syringes could be regarded as "glassware" falling within Entry 39 of the First



Schedule to the Act? It is true that the dictionary meaning of the expression "glassware" is "articles made of glass" (See "Websters New World Dictionary). However, in commercial sense glassware would never comprise articles like clinical syringes, thermometers, lactometers, and the like which have specialised significance and utility. In popular or commercial parlance, a general merchant dealing in "glassware" does not ordinarily deal in articles like clinical syringes, thermometers, lactometers, etc. which articles though made of glass, are normally available in medical stores or with the manufacturers thereof like the assessee. It is equally unlikely that consumer would ask for such articles from a glassware shop. In popular sense when one talks of glassware such specialised articles like clinical syringes, thermometers, lactometers and the like do not come up to one's mind. Applying the aforesaid test, therefore, we are clearly of the view that the clinical syringes which the assessee manufactures and sells cannot be considered as "glassware" falling within Entry 39 of the First Schedule of the Act."

2.10.10 Infantometer and Stadiometer are neither advertised nor sold as measuring scales. They are advertised and sold as "**Growth Monitoring Devices**" primarily to medical centres / hospitals / anganwadis operated under the Integrated Child Development Services (ICDS) schemes of various State Governments and used for the purposes of medical examination and to analyse malnutrition among children. A certificate to this effect dated 08.06.2022 from the District Programme Officer, Zilla Parishad, Ahmednagar has already been placed on record on 21.06.2022. The same has been submitted by the applicant.

2.10.11 The Supreme Court in **Commissioner of Central Excise vs. M/s Madhan Agro Industries (I) Pvt. Ltd. (2024) 25 Centax 269 (S.C.) [18-12-2024]** has confirmed that the First Schedule to the Customs Tariff Act is based on the HSN, which is an internationally standardized system developed and maintained by the World Customs Organization for classifying products, and unless the intention to the contrary is found within the Customs Tariff Act itself, the HSN and the Explanatory Notes thereto, being the official interpretation of the Harmonized System at the international level, would be of binding guidance in understanding and giving effect to the headings in the First Schedule.

2.10.12 It is in the context of the Hon'ble Supreme Court's ruling in **M/s. Madhan Agro Industries (supra)** that the Applicant has placed reliance on the Sixth Edition (2017) of Explanatory Notes to the Harmonised Commodity Description and Coding System issued by the World Customs Organisation. The said Explanatory Notes clarify that even tools or articles of cutlery can be classified under Heading 9018 as medical instruments / appliances provided that they are, *inter-alia*, clearly identifiable for medical or surgical use by virtue of their better quality of manufacture.

2.10.13 Infantometer and stadiometer are high precision scales manufactured using high quality components which ensure a longer working life and accurate results. In support of the Applicant's claim, we are pleased to enclose herewith type-test reports as per specification of IS:1269(Part-1)/1997 issued by the Regional Reference Standard Laboratory of the Government of India wherein the products in question were tested against various parameters to certify their durability and accuracy. Type-test report for infantometer bearing Ref. No. RRSE-B-III(1)/21-22/BIS 760 dated 06.10.2021 and the said report for stadiometer bearing Ref. No. RRSE-B-III(1)/21-22/BIS 759 dated 06.10.2021.

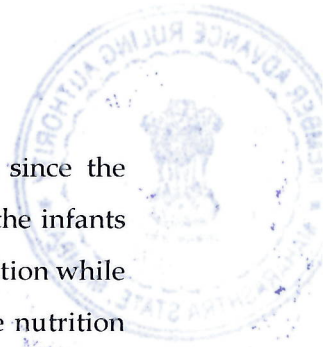
2.10.14 In addition to the two existing advance rulings of the Haryana AAR cited by the Applicant in its application, another advance ruling has been delivered by the Rajasthan AAR in the case of M/s. Bhawna Khandelwal (SRK Modular Furniture Co.) on 29.11.2023 (Advance Ruling No. RAJ/ AAR/2023-24/13). The said ruling also classifies infantometer and stadiometer as 'diagnostic medical equipment' which is covered by tariff item 9018 90 19 with rate of tax being 12%. A copy of the said ruling has been submitted by the applicant.

3. CONTENTION - AS PER THE CONCERNED OFFICER:

Officer submission dated: 25.07.2022

3.1 It appears that 'Infantometer' may find its use for medical purpose since the measurement of the length of an infant requires a special technique as the infants cannot stand on his/her own besides they also remain in a curled-up position while resting, such length of the infant is directly related to the quality of the nutrition being provided to them. Therefore, the measurement of infant's length may fall under the Medical category. However, 'Stadiometer' is used to measure the height of an adult which does not change with certain age and therefore, has no bearing on malnutrition or any other parameters of medical use. That way even weighing machine can be categorized as an instrument for medical purpose which is not so, as it finds its use everywhere even for non-medical purposes. Thus the 'Infantometer' may be considered as an instrument for medical purpose, as it has direct link with the malnutrition status of the infant by measuring growth in terms of length.

3.2 However, the 'Stadiometer' is capable of being used anywhere even for non-medical purpose like assessing the eligibility on adult in some uniform services like Defense, police etc. **It therefore appears that 'Infantometer' may be classified in Tariff HSN 9018 Whereas 'Stadiometer' is classifiable under Tariff HSN 9017.**



4. HEARING

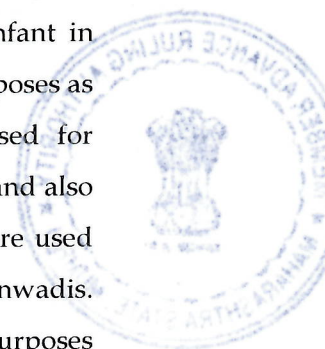
Preliminary hearing in the matter was held on 29.05.2024 Mr. Aditya Surte, C.A. Appeared and requested for admission of the application. Jurisdictional Officer Mr. Alok Bihari, Superintendent, Range-Dhule-I, Dhule Division, Nasik also appeared.

The application was admitted and called for final hearing on 20.03.2025. Mr. Aditya Surte C.A. Authorized Representative, appeared made oral and written submissions. Jurisdictional Officer Mr. Mr. Vijay Hedawakar, Superintendent of CGST appeared. We heard both the sides.

5. OBSERVATIONS AND FINDINGS:

5.1. We have gone through the application and the additional submissions made by the applicant and the submissions made by the jurisdictional officer vide letter dated 25.07.2022. We find that the applicant is a manufacturer of weighing scales and is also manufacturing measuring equipment such as Infantometer and Stadiometer. As "Infantometer PIM 101" and "Stadiometer PSM 101" As per the applicant, these are precise measuring equipment, which are used to measure the growth of human beings. Infantometer is a diagnostic medical equipment used for measuring the recumbent length of an infant with greater accuracy by holding the infant in position securely. It is a precision scale useful for clinical and hospital purposes as well as research. Stadiometer is a diagnostic medical equipment used for measuring height of an adult. It is used in routine medical examinations and also clinical tests and experiment. They have stated that both the products are used exclusively for medical examination at medical centers/hospitals/anganwadis. They have further stated that the said equipment are used for medical purposes only. They are supplying the said products against contracts awarded by various State Government Organizations exclusively working in the medical field and using such instruments for medical purposes. The applicant has also submitted copies of the brochures for the said product. As per the said pamphlet, Stadiometer is designed to measure height of adults and children, with double sided graduation paralleled to board for easy measurement. The Pamphlet for Infantometer mentions that it is designed to measure height of baby/infant in recumbent position, made of high-quality ABS material, free from sharp edges and corners and approved by Legal Metrology Department.

5.2. In order to determine the classification and tax liability on said goods, we will be required to refer to the Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017



containing the headings, sub-headings as well as the rates of Central Tax GST applicable to various goods which are covered under 6 schedules as under:

- (i) 2.5 per cent. in respect of goods specified in Schedule I,
- (ii) 6 per cent. in respect of goods specified in Schedule II,
- (iii) 9 per cent. in respect of goods specified in Schedule III,
- (iv) 14 per cent. in respect of goods specified in Schedule IV,
- (v) 1.5 per cent. in respect of goods specified in Schedule V, and
- (vi) 0.125 per cent. in respect of goods specified in Schedule VI

Further, Explanation (iii) and (iv) of the said Notification reads, as under:

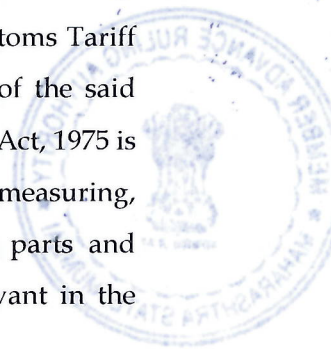
(iii) "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

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.

5.3 We will therefore, be required to refer to the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) in order to find out the correct classification of the said products. In this regard, we find that Chapter 90 of the Customs Tariff Act, 1975 is relevant which covers optical, photographic, cinematographic, measuring, checking precision medical or surgical instruments and apparatus: parts and accessories thereof. We find that following tariff headings are relevant in the present case: -

- a) 9017: Instruments for measuring length, for use in the hand (for example measuring rods and tapes, micro meters, calipers), not specified or included elsewhere in the chapter.
- b) 9018: - Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientigraphic apparatus, other electro-medical apparatus and sight testing instruments. Under this heading, the particular relevant tariff item referred to by the applicant is 90189019 i.e. Other Diagnostic instruments and apparatus. The applicant has stated that this is a specific entry covering their product.

5.3. We find that the main thrust of the applicant's submissions is that the products in question i.e. Infantometer and Stadiometer are used for medical examination at



medical centres/hospitals/anganwadi's. They have further stated that the said products are neither advertised nor sold as measuring scales. They are advertised and sold as Growth Monitoring devices to medical centres/hospitals/anganwadis operated under the integrated Child Development Services Schemes of various state government and used for the purposes of medical examination to analyses mal nutrition among children. They have further argued that the Infantometer and Stadiometer are high precision scales manufactured using high quality components which ensure longer working life and accurate results.

5.4. We find that the term 'diagnostic instrument or apparatus' is not defined under the GST Act or the Customs Tariff. In order to understand as to what goods can be termed as a medical appliance used as a diagnostic instrument or apparatus, it is necessary to understand the meaning of the said term in general parlance and the way it is understood by common people and by persons who are engaged in the said profession. A diagnostic instrument is a tool used by healthcare professionals to identify the nature or cause of a medical condition, enabling accurate diagnosis and treatment. Diagnostic instruments are designed to measure, observe and analyze various aspects of patient's health, helping healthcare providers determine the presence nature and cause of a disease or condition. Such instruments can range from simple tools like stethoscopes and thermometers, oxymeters etc., to complex imaging equipment like X ray machines, MRI and CT scanners. We find that in addition to certain specific instruments designed for such diagnostic purposes, the healthcare professionals also use various other general equipment for their day to day functioning. Such instruments like weighing scale, measuring tapes etc., will not qualify to be termed as an instrument used in medical sciences for the purpose of classifying them under Chapter 9018.

5.5. We find that the word Stadiometer is defined in the Merriam-Webster Dictionary as a device for measuring height that typically consists of a vertical ruler with a sliding horizontal rod or paddle which is adjusted to rest on the top of the head. The Collins Dictionary defines stadiometer as an instrument that measures the length of curves, dashes, etc. by running a toothed wheel along them. Dictionary.com defines stadiometer as an instrument that measures the length of cures, dashes, etc., by running a toothed wheel along them. Stadiometers are used in various fields such as health, medical or doctor, public health sector, police and military tests, university entrance tests etc. Thus, basically stadiometer is a



measuring instrument, which has medical uses but that alone would not render these products as classifiable under Chapter 9018 as diagnostic instruments.

- 5.6. On verification of the pamphlet of the product, the pamphlet of Stadiometer mentions that it is designed to measure height of adults and children. We find that it is nowhere mentioned in the said pamphlet that the said goods are for medical purposes or are medical equipment/diagnostic instrument or goods to be used by medical professionals in health care setting. In fact, we find that the said product is designed for measuring the height of children and adults. It would not be out of place to point out that the height of adults and children are not measured only for medical purposes. There are various reasons for measuring the height of a human being such as for general purposes of knowing the height for comparing it with children of similar age, in a gym, for recruitment of persons for various professions etc. Even though the applicant has emphasized that they are selling the said product to medical centers, that by itself does not make the product a diagnostic instrument. The primary purpose of the said product is measuring the height of children and adults. The actual use of the said data, collected by said measurement, may be manifold, including for diagnostic purposes but it cannot be said that the said equipment/goods are used only in health care settings and that it is used only as a diagnostic instrument or apparatus. All instruments or tools used by a medical professional will not, for that only reason, be termed as a medical instrument. A medical professional uses various tools in his day to day work but all such tools will not be termed as a medical instrument. One of the major example will be a weighing scale which is used by medical professionals to find out the weight of a patient. However, such weighing scale does not qualify as a medical equipment for the purposes of classification under Chapter 9018. A weighing scale being a weighing tool will be classified as a weighing scale rather than a diagnostic instrument or apparatus or instrument used in medical science. The use of a product would not be determinative of its classification, unless the goods have been designed and manufactured for that particular uses. We find that such goods i.e. stadiometers are nothing but measuring instruments used to measure length and in this particular case the height of children and adults. There is nothing on record to show that they were designed and manufactured to be used as diagnostic instruments. Merely because the goods are either sold directly by the manufacturer or through a particular channel i.e. the medical stores as claimed by the applicant,



but unsubstantiated, would not render that product as diagnostic instrument. All goods sold through a medical store would not be a product or instrument used in medical science. It is also observed that similar goods are available for purchase of general public on e-commerce web sites also.

5.7. We also find that the applicant has provided a test report from the Regional Reference Standard Laboratory, Government of India, Department of Consumer affairs to emphasis that the goods in the instant case are of good quality and therefore they qualify as a medical diagnostic instrument. We find that the said Test Report dated 6.10.2021 only mentions that the performance of stadiometer is satisfactory and conform to the specifications IS:1269 (Part-1)/1997. However, this does not come to the aid of the applicant for classifying the product as a diagnostic instrument as it is not uncommon that good quality weighing and measuring instruments are made and sold in the market, meeting various specifications. In fact, the said specification is the standard for -material measure of length : Part 1: Woven and glass fibre tape measures and would not render the goods to be classified under 9018 as a diagnostic instrument or apparatus. Such a certificate does not assist this office in determining the classification of the said product as a diagnostic instrument used in medical science.

We find that the applicant has stressed upon the general rules of interpretation of tariff to emphasize that a specific classification is to be preferred over a general one and that the stadiometers are instruments for diagnostic purposes used in medical science. We find that the applicant has failed to establish that the products sold by him are diagnostic instruments used in medical science. Therefore, it cannot be said that the said products are more specifically classifiable under Heading 9018 and therefore goes out of the purview of Heading 9018. We find that the stadiometer supplied by the applicant is a measuring instrument, the primary and only function of which is to measure the height of children and adults. The purpose of determining the height may vary from situation to situation and may not be only medical. Therefore, we find that stadiometer is more appropriately classifiable as other general instruments used for measuring length and are rightly classifiable under Heading 90178090.

5.9. With respect to the product infantometer, we find that an infantometer is a measuring instrument used to measure the length of babies. The pamphlet of Infantometer mentions that the same is designed to measure height of baby in

recumbent position and has been approved by the Legal Metrology Department. We find that the product infantometer is normally not used by the general public. It is basically used by a pediatrician to measure the length of the babies to identify whether there is malnutrition and to diagnose the proper growth of babies. They are also used by health care professionals/social workers to measure the length of babies so that the said data can be used for the purpose of diagnosing the rate of growth of babies and combat malnutrition. It is not usually sold in the market to general public and is used only by medical professionals or for medical purposes only. Verifying the length of infants or babies for purposes, other than medical, is usually unheard of. Even though the said product is a measuring instrument, since it is predominantly and exclusively used only by medical professionals as a medical device or diagnostic instrument, it can be more appropriately classified as a diagnostic instrument rather than a measuring instrument and therefore will be appropriately classified under Chapter 9018.

- 5.10. We find that the applicant has relied upon the decision of the Rajasthan Advance Ruling Authority in the case of Bhawna Khandelwal (SRK Modular Furniture Co (RAJ/AAR/223-24/13) and the decision of the Haryana Advance Ruling Authority in the case of Medi Waves Inc., 9HAR/HAAR/R/2018-19/52). However, we do not agree to the findings of the said Advance Ruling Authority in respect of classification of 'Stadiometer' as they have failed to take into consideration the fact that the said product supplied by the applicant were measuring instruments which were being used by medical professionals. They were not designed or manufactured for the particular use as a medical/diagnostics instrument. The inference that the said goods are used exclusively for medical purposes in the said orders is not substantiated in this case and is different from the actual facts of this case. We would also like to place on record that an advance ruling pronounced by the Authority or the Appellate Authority shall be binding only on the applicant who had sought it, and the concerned officer or the jurisdictional officer in respect of the applicant.



6. In view of the extensive deliberations as held hereinabove, we pass an order as follows:

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- 19/2022-23/B- 205 Mumbai, dt. 28.04.2025

For reasons as discussed in the body of the order, the question is answered thus -


Question 1: Whether Infantometer, being a diagnostic medical equipment, is covered under Tariff Heading 9018 and liable to GST @ 12%?

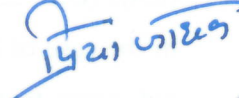
Answer: - Yes.

Question 2: Whether Stadiometer, being a diagnostic medical equipment, is covered under Tariff Heading 9018 and liable to GST @ 12%?

Answer: - No, this would be correctly classified under tariff Heading 9017 and liable to GST at 18%.




DIPAK P. GOJAMGUNDE
(MEMBER)


PRIYA JADHAV
(MEMBER)



Copy to:-

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The Pr. Chief Commissioner of Central Tax, Churchgate, Mumbai
5. The 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.