



HARYANA AUTHORITY FOR ADVANCE RULING,
GOODS AND SERVICES TAX,
HARYANA VANIJYA BHAWAN, PLOT NO 1-3, SECTOR 5,
PANCHKULA-134151 (HARYANA)



ADVANCE RULING NO.HAR/HAAR/R/2018-19/52
(In Application No.: 52/2018-19, dated 30.01.2019)

Name & Address of the Applicant	:	M/s Medi Waves Inc, 1 st Floor, Plot No.92, Sector-57, Phase-IV, Kundli, Sonapat, Haryana.
GSTIN of the Applicant	:	06AAHFM4447N1ZV
Date of Application	:	30.01.2019
Clause(s) of Section 97(2) of CGST/HGST Act, 2017, under which the question(s) raised.	:	Clause(a)- classification of any goods or services or both.
Date of Personal Hearing	:	12.04.2019
Present for the Applicant	:	Sh. Tapan Grover (Partner)

Memo No.: 1032/AAR
Dated: 28/8/2020

1. Description:

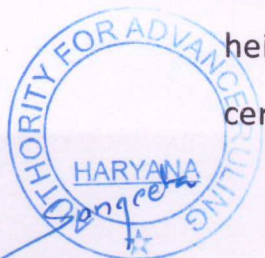
- 1.1 The applicant is a manufacturer of Stadiometer, Infantometer & other hospital/ medical equipments etc. Stadiometers are diagnostic medical equipments used to measure the height of the *Adult patient* in hospitals/ medical centres and rural child care centres/ anganwadis and Infantometers are diagnostic medical equipments used to measure the height of the *Infant patient* in hospitals/ medical centres and rural child care centres/ anganwadis.

2. Questions:

- 2.1 Stadiometer being diagnostic medical equipments should be covered in 12% GST slab.
- 2.2 Infantometer being diagnostic medical equipments should be covered in 12% GST slab.

3. Statement of the applicant:

- 3.1 We are manufactures of, Stadiometer, Infantometer & other hospital/ medical equipments etc.
- 3.2 Stadiometers are diagnostic medical equipments used to measure the height of the *Adult patient* in hospitals/ medical centres and rural child care centres/ anganwadis and Infantometers are diagnostic medical equipments



used to measure the height of the *Infant patient* in hospitals/ medical centres and rural child care centres/ anganwadis.

3.3 Being Stadiometer as a diagnostic medical equipments should be covered in 12% GST slab and being Infantometer also a diagnostic medical equipments should be covered in 12% GST slab under HSN code 9018 under instrument and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro- medical apparatus and sight- testing instruments.

3.4 For example instrument and apparatus for measuring blood pressure is being classified under 90189011 under 12% tax rate, same for Stadiometer and Infantometer is medical equipments should be covered under 9018 which is being used to measure the height of patient in hospitals/ medical centres.

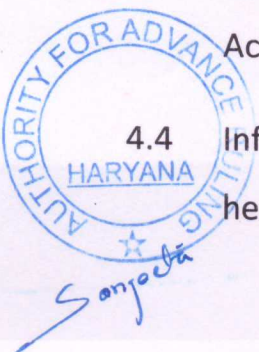
4. Discussion:

4.1 Chapter 90 of Section XVIII covers *optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof.*

4.2 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.*

4.3 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, callipers), 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 HGST Act).

4.4 Infantometer, as the name suggests, is used for the purpose of measuring height/ length of infants. As per wiktionary definition, Infantometer is an



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instrument for measuring the size of young children. The product is described as useful for research, clinical and hospital purpose.

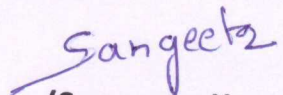
- 4.5 Stadiometer is described as piece of medical equipment used for measuring human height. It is used in routine medical examination and for clinical tests and experiments.
- 4.6 The above definitions make it clear that both these instruments, the stadiometer and the Infantometer, have clinical used and are described as medical equipments. Therefore, these can be described as diagnostic instruments and apparatus.
- 4.7 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 rods, tape or a divided scales. But this description covers instruments which are not specified or included elsewhere in this Chapter.

5. **Ruling:**

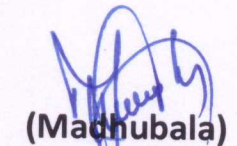
- 5.1 Both Stadiometer and Infantometer are medical instrument used exclusively for clinical and medical experimental purposes and are not scale rods or divided scales of general nature. Hence, these are covered under tariff item 9018 90 19 (other category) with rate of tax being 12% (6% each under CGST and HGST Act).

Ordered accordingly.
To be communicated.

26.04.2019
Panchkula.


(Sangeeta Karmakar)
Member CGST




(Madhubala)
Member SGST

Regd. AD/Speed Post

M/s Medi Waves Inc, 1st Floor,
Plot No.92, Sector-57, Phase-IV,
Kundli, Sonapat, Haryana.

Copy to:

1. The Commissioner of Central Goods & Services Tax, 2nd Floor, Pacific City Centre, Opposite Shangrila Hotel, Near Jat Bhawan, Delhi Bypass, Rohtak, Haryana.

d/e 2. Deputy Excise and Taxation Commissioner (ST), Sonapat.