



**HARYANA AUTHORITY FOR ADVANCE RULING,
GOODS AND SERVICE TAX,
HARYANA VANIJYA BHAWAN, PLOT NO. 1-3,
SECTOR 5, PANCHKULA-134151 (HARYANA)
HR/HAAR/10/2022-23 dated 11.10.2022**




Name & Address of the Applicant.	M/s Laurel Organics Ltd., 974, Aggarwal millinium Tower-II, NetaJi Subhash place, Pitampura-110034 Delhi
GSTIN of the Applicant.	06AAACL2068E1ZV
ARN No.	AD060518000125J dated 02.05.2018

ORDER


The applicant has submitted an advance ruling application under section 97 of CGST/HGST Act, 2017 through online mode on 02.05.2018. In this matter, notice for hearing was issued to the applicant on 07.09.2022 for 28.09.2022. During the proceedings, it is observed that the applicant was manufacturer and supplier of the bulk drugs and organic chemicals. Besides he also supplied the goods namely, tranexamic acid/ursodeoxy cholic acid/ tretinoin/ Clindamycin phosphate. The query was with reference to the issue that whether any of these drugs fall under Chapter heading 30 instead of 29(schedule III). Description of goods under chapter 30 is "Drugs or medicines including their salts and esters and diagnostic test kits" specified in list 1 appended to the schedule 1.

Whereas the applicant (now M/s Kimia Biosciences Ltd.) has stated in the mail dated 28.09.2022 that in pursuant to the scheme of Amalgamation and Order of National Company Law Tribunal, Chandigarh bench dated 06.09.2018 (NCLT/Reg./FO/2018/1808), the applicant company stands merged with Kimia Biosciences Ltd. And he is not interested in pursuing the issue of the ARA-01 submitted by M/s Laurel Organics Ltd., on the rate of tax on bulk drugs and organic chemicals.

So, the applicant has requested to withdraw the application of the advance ruling. The authority has considered the matter accordingly. Hence, the application dated 02.05.2018 is dismissed as withdrawn.


(Sunder Lal)

Member CGST


(Kumud Singh)

Member SGST

Memo No. 352 /AETC(AR), panchkula dated 11/10/22

Regd. AD/Speed Post

M/s Kimia Bioscience Limited
974, 9th Floor, Aggarwal millinum Tower-II,
NetaJi Subhas place, Pitampura -110034,
Delhi

Copy to:

1. The Additional Commissioner, Central Goods & Service Tax Commissionerate, Plot No. 5, Sector 25, Panchkula (Haryana).
2. The Deputy Excise and Taxation Commissioner (ST), Gurugram(South).
3. The Deputy/ Assistant Commissioner, Central Goods & Service Tax, Commissionerate:- Gurugram, Division:- South-2, Range:- R-27, Haryana.