

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. Rajiv Magoo, Additional Commissioner of Central Tax, (Member)**

(2) **Shri. T R. Ramnani, Joint Commissioner of State Tax, (Member)**

GSTIN Number, if any/ User-id	27AACCA3730G1Z1
Legal Name of Applicant	M/s. ACCUREX BIOMEDICAL PRIVATE LIMITED
Registered Address/Address provided while obtaining user id	212 Udyog Mandir, Bhagoji Keer Marg, Mahim West, Maharashtra Mumbai-400016.
Details of application	GST-ARA, Application No. 98 Dated 23.01.2020
Concerned officer	MUM-VAT-E-624, Large Taxpayer Unit-002 Mumbai.
Nature of activity(s) (proposed/present) in respect of which advance ruling sought	
A Category	Factory/Manufacturing Service Provision
B Description (in brief)	Determination of Classification and applicable rate of tax on 1. Turbilatex C-reactive protein (CRP) infinite 2. HbA1c infinite
Issue/s on which advance ruling required	(v) Determination of the liability to pay tax on any goods or services or both.
Question(s) on which advance ruling is required	As reproduced in para 01 of the Proceedings below.

NO.GST-ARA- 98/2019-20/B- 72

Mumbai, dt. 11.10.2021

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. Accurex Biomedical Private Limited**, the applicant, seeking an advance ruling in respect of the following questions.

HSN Classification and GST rate to be charged on below products:

1. Turbilatex C-reactive protein (CRP) infinite

2. HbA1c infinite

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.

2. FACTS AND CONTENTION – AS PER THE APPLICANT

The submissions made by the applicant are as under:-

CRP:

- 2.1 Intended use or purpose of CRP diagnostics kit is for the quantitative determination of C-reactive protein (CRP) in human serum for medical diagnosis of inflammation and infections. Components of CRP diagnostics kit include CRP Turbi Turbilatex Buffer Reagent, CRP Turbi Turbilatex Latex Reagent and CRP Turbi Calibrator Lyoph Serum Vial. CRP is based on agglutination principle between latex particles coated with specific anti-human CRP & CRP in the sample.

HbA1c:

- 2.2 Intended use or purpose of HbA1c diagnostics kit is for the quantitative determination haemoglobin A1c (HbA1c) in human blood for medical diagnosis and monitoring of glycaemic control in diabetic patients. Components of HbA1c diagnostics kit include HbA1c R1 latex reagent, HbA1c R2 buffered antibody reagent and HbA1c Calibrator sets made from human blood. HbA1c is based on agglutination principle by antigen-antibody interaction. When mouse antihuman HbA1c monoclonal antibody is added, "latex-HbA1c-mouse antihuman HbA1c antibody" complex is formed. Finally agglutination is formed when goat anti-mouse polyclonal antibody reacts with this complex,

B. APPLICANT'S INTERPRETATION OF LAW AND/OR FACTS

- 2.3 CRP & HbA1c clearly classify under Chapter 30 – Drugs or medicines including their salts and esters and diagnostic test kits, specified in list 1 appended to this Schedule – under Notification No.1/2017 dt. 28.06.2017: Schedule-1, Sr. No. 180 (List No. 1, List No. 125).

Applicant's Submission dated 16.12.2020:-

- 2.4 M/s Accurex Biomedical Private Limited is an Indian manufacturer and marketer. Out of the various range of products, for following two products the classification in the tariff i.e. harmonized system of nomenclature (HSN) and GST rate has been sought:

1. Turbilatex C-reactive protein (CRP) infinite
 2. HbA1c infinite
- 2.5 The detailed description of above mentioned product is already been drafted in application for advance ruling i.e. GST ARA-01 and submitted along with principle composition & usage guide. Proceedings were conducted on 10th December 2020, in which we were requested to reframe the question.
- 2.6 M/s Accurex Biomedical Private limited, would like to reframe the question as follows:
HSN Classification and GST rate to be charged on below products may be provided:
1. Turbilatex C-reactive protein (CRP) infinite
 2. HbA1c infinite
- 2.7 As per Notification "01/2017-central tax rate" diagnostic kits & reagents are classified in schedule I serial no. 180 heading 3002 as well as in schedule II serial no.80 heading 3822. The extract of the schedule read as
- Schedule I serial no. 180 heading 3002:- Chargeable at CGST Rate 2.5%** Drugs or medicines including their salts and esters and diagnostic test kits, specified in list 1 appended to schedule
- Schedule II serial no.80 heading 3822:- Chargeable at CGST Rate 6%** All diagnostic kits & reagent
- 2.8 Due to multiple classifications possible, the trade industry at large, classify the above mentioned products in different schedule and charge GST rate accordingly. Therefore we would like to opt for correct classification in order to settle the questions raised to us by various vendors in relation to GST rate charged.
- 2.9 **Points to be considered for judgment:**
1. List 1 to schedule has entry No. 125 "Agglutinating Sera" which is the principle on which CRP & HbA1c works.
 2. In the case of M/s Span Diagnostics Ltd V/s Commissioner of Central Excise, it has been stated that:- If one reads Chapter Heading 38.22, it becomes clear that there could be all diagnostic kits or reagents which could fall under Chapter Heading 30.02 and also under Chapter Heading 38.22. However, if a diagnostic or laboratory reagent falls under Chapter Heading 30.02 then it stands excluded from Chapter Heading 38.22.
- 2.10 **Applicant's Interpretation:**
- Since CRP & HbA1c works on the principle of Agglutinating Sera, according to us, products should be classified under heading 3002, chargeable at CGST rate 2.5%.

03. CONTENTION – AS PER THE CONCERNED OFFICER:

Officer Submission dated 16.03.2020:-

- 3.1 M/s Accurex Biomedical Pvt. Ltd. manufactures reagents and sells to various labs. It is a supplier of products/goods. It is registered under GST having GSTIN- 27AACCA3730G171. The reagents are chemicals made up of anti-gene / antibody of mouse/ goat/ non-human etc.
- 3.2 The applicant has submitted the description of CRP & HbA1c as under:

CRP (C-reactive protein):

- ▶ Intended use or purpose of CRP diagnostics kit is for the quantitative determination of reactive protein (CRP) in human serum for medical diagnosis of inflammation and infections.
- ▶ Components of CRP diagnostic kit include CRP Turbi Turbilatex Buffer Reagent, CRP turbi Turbilatex Latex Reagent and CRP Turbi Calibrator Lyoph Serum Vial.

Hba1c (hemoglobin A1c):

- ▶ Intended use or purpose of HbA1c diagnostic kit is for the quantitative determination of hemoglobin A1C (HbA1c) in human blood for medical diagnosis and monitoring of glycemic control in diabetic patients.
- ▶ Components of HbA1c diagnostic kit include HbA1c R1 latex reagent, HbA1c R2 buffered antibody reagent and HbA1c calibrator sets made from human blood.

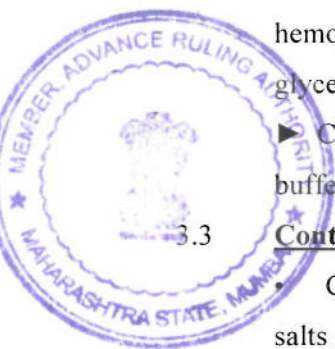
3.3 Contention of the applicant:

- CRP & HbA1c clearly classify under Chapter 30 – Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 1 appended to this schedule - under Notification No.1/2017 dated 28th June, 2017: Schedule- I, Sr. No 180 (List No 1, Sr. No. 125).
- HbA1c is based on agglutination principle by antigen-antibody interaction. When mouse antihuman Hba1c monoclonal antibody is added, "latex HbA1c-mouse antihuman HbA1c antibody" complex is formed. Finally, agglutination is formed when goat anti-mouse polyclonal antibody reacts with this complex.
- CRP is based on agglutination principle between latex particles coated with specific anti-human CRP & CRP in the sample.

3.4 Comments:

1. Taxation in Pre-GST period:

- The applicant supplies CRP and HbA1c and was registered under MVAT Act 2002 and Central Excise Act.



- The invoices submitted by the applicant under Central Excise and under VAT were examined.
- **Sale of HbA1c:-** Based on the invoices, it is observed that the applicant levied Central Excise duty of 12.5% and 13.5% of VAT on the sale of HbA1c.
- **Sale of CRP:-** Whereas, the applicant has levied Central Excise duty of 0% and 13.5% of VAT on the sale of CRP.

2. **Comparison with other registered persons supplying similar products:**

On going through the invoices issued by various registered persons under GST who supply CRP and HbA1c, it is noticed that

- Merril Diagnostics Private Limited:-** is registered under GST with GSTIN- 24AAHCM1404G1ZZ in the state of Gujarat and levies GST @12% on the sale of CRP.
- ARK Diagnostics Private Limited:-** is registered under GST with GSTIN- 27AAACA8872F1ZK and levies 12% of GST on supply of CRP.
- Proton Biologicals India Private Limited:-** is registered under GST with GSTIN- 29AAGCP5976P1ZB in the state of Karnataka & levies GST @12% on the supply of CRP.
- Beacon Diagnostics Pvt. Ltd.:-** is registered under GST with GSTIN- 24AABCB2080R1ZJ in the state of Gujarat and levies GST @5% on the supply of CRP.
- Shripad Enterprises:-** is registered under GST with GSTIN- 27ADTFS0066J1ZK in the state of Maharashtra and levies GST @ 12% on supply of CRP.
- Tulip Diagnostics (P) Ltd.:-** is registered under GST with GSTIN- 30AAACT1411B1ZH in the state of Goa and levies GST@5% on supply of CRP. The HSN mentioned in Invoice for Turbilyte CRP-100 is 30029090.
- Anand Chemiceutics:-** is registered under GST with GSTIN- 27AHP59796G1ZP in the state of Maharashtra and levies GST@12% on the supply of D10 Dual Reorder Pack (HbA1c). The HSN mentioned in Invoice for D10 Dual Reorder Pack is 3822.

3.5 It appears that few registered persons have confusion over the rate of tax like Beacon diagnostics Pvt. Ltd. and Tulip Diagnostics (P) Ltd. who levy GST@ 5% on supply of CRP. Otherwise the rest levy 12% of GST on supply of CRP as well as on HbA1c.

3.6 Interpretation of Notification with products supplied:

- Notification No.1/2017 - Central Tax (Rate) dated 28th June, 2017 notifies the rate of tax of goods specified in Schedule - I, Schedule II, III, IV, V and Schedule VI.

- **Under Schedule 1 - 2.5%**

Sr. No.	Chapter/Heading/Sub-heading/Tariff item	Description of Goods
174	3002,3006	Animal or Human Blood Vaccines
180	30	Drugs or medicines including their salts and esters and diagnostic test kits, specified in List 1 appended to this schedules.

- **List 1 appended to the Schedule I-**

Sr. No. (125) Agglutinating Sera.

- **What is agglutinating? What is principle of agglutination?**

To agglutinate is to cause to adhere. It's a clump of cells, usually red cells, formed by an immune interaction between surface antigens and antibodies. Agglutination is the process that occurs if an antigen is mixed with its corresponding antibody called isoagglutinin. This term is commonly used in blood grouping. The clumping of cells such as bacteria or red blood cells in the presence of an antibody or complement.

- **What is Sera?** A Sera is plural form of Serum. Serum is an amber coloured, protein-rich liquid which separates out when blood coagulates. The blood serum of an animal used to provide immunity to a pathogen or toxin by inoculation or as a diagnostic agent. In blood, the serum is the clear, pale yellow liquid derived from the blood and is devoid of blood cells and clotting factors. Blood plasma is the fluid component of the blood and where the blood cells are suspended. The plasma in which the clotting factors are removed is the blood serum.

- An antiserum or an immune serum is a serum with specific antibodies (naturally or artificially produced). It is used medically for administering passive immunity to certain diseases.

- **HSN Codes :**

Heading Codes	Heading Description
3002	HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA AND OTHER BLOOD FRACTIONS AND MODIFIED IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES, TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS.
Heading Codes	Heading Description
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or Laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006;

• **What is HbA1c & whether it falls under Head 30 or 38?** : - An HbA1c test may be used to check for diabetes or pre-diabetes in adults. Pre-diabetes means your blood sugar levels show you are at risk for getting diabetes. If you already have diabetes, an HbA1c test can help monitor your condition and glucose levels.

• **HbA1c is measured in a latex agglutination inhibition assay.**

• HbA1c is formed by the non-enzymatic glycation of free amino groups at the N-terminus of the B-chain of hemoglobin A_o. The level of HbA1c is proportional to the level of glucose in the blood. As the glucose remains bound to the red cell throughout its life cycle, measurement of HbA1c provides an indication of the mean daily blood glucose concentration over the preceding two months. Measurement of HbA1c is, therefore, considered to be an important diagnostic tool in the monitoring of dietary control and therapeutic regimes during the treatment of diabetes.

• **Glycated haemoglobin (hemoglobin A1c, HbA1c, A1C, or Hb1c; is also known as HbA1c or HGBA1c) is a form of hemoglobin** which is measured primarily to identify the average plasma glucose concentration over prolonged periods. It is being observed that it is formed in a non-enzymatic glycation pathway by hemoglobin's exposure to plasma glucose. HbA1c is a measure of the beta-N1-deoxy fructosyl component of hemoglobin.

• HbA1c is defined as haemoglobin which is irreversibly glycated at one or both N-terminal valines of the beta chains (3). HbA1c has been the mostly used and accepted test for monitoring the glycaemic control in individuals with diabetes. Once a hemoglobin molecule is glycated, it continues to remain in the red blood cell for the rest of its life-span.

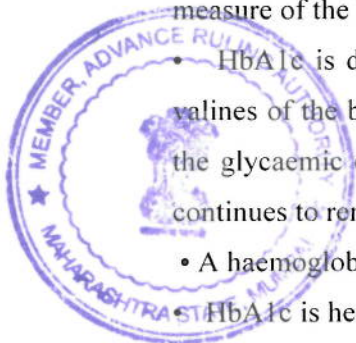
• A haemoglobin is a red protein responsible for transporting oxygen in the blood of vertebrates.

• HbA1c is hemoglobin A1c, an important diagnostic tool but not specified in List 1 appended to the schedule 1. It's not agglutinating sera. The HbA1c falls under the HSN Code 3822.

• **What is CRP & whether it falls under Head 30 or 38?** - C-reactive protein (CRP) is a blood test marker for inflammation in the body. CRP is produced in the liver and its level is measured by testing the blood. C-reactive protein is a marker of inflammation and is typically not detected in the blood unless some degree of inflammation is present in the body.

• **C-reactive protein (CRP)**, also known as Pentraxin 1, is a non-glycosylated protein in the Pentraxin family that also includes Pentraxin 2/SAP and Pentraxin 3/TSG-14. CRP is an acute phase reactant, a protein made by the liver and released into the blood within a few hours after tissue injury, the start of an infection, or other cause of inflammation.

• Thus CRP is a protein made reagent that does not fall under HSN code 3002 and is taxable @12% under GST.



3.7 Conclusion:

- The GST rate fixed on all diagnostic kits and reagents by GST council on 18th May, 2017 was 18%. However, GST council trimmed GST rate on all diagnostic kits and reagents to 12% as per GST council meet held on 11th June, 2017.

HNS code	Description of goods	Old GST rate	Revised GST rate
3822	All diagnostic kits and reagents	18%	12%

Based on above discussion, this office is of the opinion that the GST applicable on supply of HbA1c and CRP is @12 % (6%CGST +6% SGST /12% IGST).

04. HEARING

- 4.1 Preliminary e-hearing in the matter was held on 10.12.2020. Shri. Abhinav Thakur, Shri. Minesh Jambusariya, CA and Smt. Hema Patel, Dy. Finance Manager appeared, and requested for admission of the application. Jurisdictional Officer Shri. Promod Patil, Dy. Commnr., E-624, LTU-2 also appeared.
- 4.2 Final hearing was held on 14.09.2021. The Authorized representatives of the applicant, Shri. Anil Sutar, CA and Abhinav Thakur (Director) was present. The Concerned officer Shri Promod Patil DC-E-624 LTU-2 was also present. The Authorized representatives made oral and written submissions in this matter.
- 4.3 We heard both sides.

05. OBSERVATIONS AND FINDINGS:

- 5.1 We have gone through the facts of the case, written and oral contentions made by both, the applicant as well as the jurisdictional/concerned officer at the time of preliminary and final hearings.
- 5.2 The issue before us is in respect of classification of two products/goods namely, CRP diagnostics kit and HbA1c diagnostics kit.
- 5.3.1 The applicant is of the view that the said goods are covered under Chapter Heading 3002 of the GST Tariff. They have cited Entry No.125 of List 1 of Sr.No 180 of Schedule I of the GST Tariff [notification No.1/2017-Central Tax (Rate), dated 28th June, 2017, as amended from time to time].
- 5.3.2 The applicant has also stated that there is an another entry at Sr.No 80 of Schedule II of the GST Tariff [notification No.1/2017-Central Tax (Rate), dated 28th June, 2017, as amended from time to time] whereby the goods mentioned therein have been classified under Chapter Heading 3822 attracting GST @ 12%.

- 5.4 The jurisdictional officer, in his submissions has opined that both the subject goods are covered under Chapter Heading 38.22 attracting GST @ 12%.
- 5.5.1 We find that Entry No.125 of List 1 of Sr.No 180 of Schedule I of the GST Tariff [notification No.1/2017-Central Tax (Rate), dated 28th June, 2017, mentions the word “Agglutinating Sera”. The said Entry does not mention the word ‘diagnostic kits’. However: at Sr. No. 84 of the same list there is a mention of ‘Fluoro Enzyme Immunoassay **Diagnostic kits**’; at Sr. No. 149 there is a mention of ‘**Diagnostic Agent** for Detection of Hepatitis B Antigen’; at Sr. No. 150 there is a mention of ‘**Diagnostic kits** for detection of HIV antibodies’ ; at Sr. No. 171 there is a mention of ‘Immuno **assay kit** for blood Fibrinogen degradation product for direct estimation **for diagnostic test** in D.I.C” ; at Sr. No. 178 there is a mention of ‘Iscador, CLIA **diagnostic kits**’ and at Sr. No. 228 there is a mention of ‘X-ray **diagnostic agents**’.
- 5.5.2 We therefore find that specific mention of various diagnostic kits/agents is there in List 1 referred to, by the applicant. Now coming back to Entry No.125 of List 1 of Sr.No 180 of Schedule I of GST Tariff [notification No.1/2017-Central Tax (Rate), dated 28th June, 2017, as amended] we observe the term used as “Agglutinating Sera”. The only reason advanced by the applicant, for the subject product to fall under Heading 30.02, is that the said products work on the principle of Agglutinating Sera. Other than making this statement, the applicant has not supported their contention in this respect with any detailed submissions on the matter.
- 5.6 We find, from a reading of Notification No.1/2017-Central Tax (Rate), dated 28th June, 2017, as amended that, “Agglutinating Sera” is listed under Sr. No. 125 of list 1 of Schedule I as an individual product and not as a **diagnostic kit** which works on the principle of ‘Agglutinating Sera’.
- 5.6.2 From the submissions made by the applicant, we observe that the subject goods are not agglutinating sera by themselves. Rather they are diagnostic kits which may work on the principle of ‘agglutinating sera’. The applicant has not helped their own case in as much as they have sought to reclassify their product from HSN Code 38.22 (which is used by them presently) to HSN Code 30.02 not on the basis of any actual evidence but only because some of their competitors are clearing similar goods under HSN Code 30.02.
- 5.6.3 Further, from the submissions made by the jurisdictional officer we find that there are many more players in the market who are also classifying these goods under HSN Code 38.22.



5.6.4 Further, we refer to Explanatory Note (E) to Chapter Heading 30.02 which is reproduced as under:-


(E) **Diagnostic kits** : Diagnostic kits are classified here when the essential character of the kit is given by any of the products of this heading. Common reactions occurring in the use of such kits include agglutination, precipitation, neutralization, binding of complement, haemagglutination, enzyme-linked immunosorbent assay (ELISA), etc. The essential character is given by that single component which governs to the greatest extent the specificity of the test procedure.

5.6.5 We find that the applicant has not given any submission with respect to the component of the kits which governs to the greatest extent the specificity of the test procedure.

5.6.6 Hence, we find that the subject product cannot be covered under Heading 30.02 of the GST Tariff as contented by the applicant.

5.7.1 We now discuss whether the subject product can be covered under Heading 38.22 of the GST Tariff. Chapter Heading 38.22 and Notes thereunder are reproduced as follows:

[38.22 - Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.



This heading covers diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents, other than diagnostic reagents of heading 30.02 or diagnostic reagents designed to be administered to the patient and blood grouping reagents of heading 30.06. It also covers certified reference materials. Diagnostic reagents are used in the evaluation of physical, biophysical or biochemical processes and states in animals and humans; their function based upon a measurable or observable change in the biological or chemical substances constituting the reagent. Prepared diagnostic reagents of this heading may be similar in function to those designed to be administered to patients (subheading 3006.30), with the exception that they are used for in vitro, rather than for in vivo, applications. Prepared laboratory reagents include not only diagnostic reagents, but also other analytical reagents used for purposes other than detection or diagnosis. Prepared diagnostic and laboratory reagents may be used in medical, veterinary, scientific or industrial laboratories, in hospitals, in industry, in the field or, in some cases, in the home.

Reagents of this heading are either on a backing or in the form of preparations and thus comprise more than a single constituent. For example, they may consist of admixtures of and two or more reagents or of single reagents dissolved in solvents other than water.

They may also be in the form of paper, plastics or other materials (used as backings or support), impregnated or coated with one or more diagnostic or laboratory reagents, such as litmus, pH or pole-finding papers or pre-coated immune-assay plates. Reagents of this heading may also be put up in the form of kits, consisting of several components, even if one or more components are separate chemically defined compounds of Chapter 28 or Chapter 29, synthetic colouring matter of heading 32.04 or any other substance which, when presented separately, would be classifiable under another heading. Examples of such kits are those for testing glucose in blood, ketones in urine, etc., and those based on enzymes.

*The reagents of this heading should be clearly identifiable as being for use only as diagnostic or laboratory reagents. This must be clear from their composition, labelling, instructions for *in vitro* or laboratory use, indication of the specific diagnostic test to be performed or physical form (e.g., presented on a backing or support).*

With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature].

5.7.2 From the above we observe that the reagents of heading 38.22 may also be put up in the form of kits, consisting of other components, even if one or more components when presented separately, would be classifiable under another heading. Examples of such include kits used for testing glucose in blood, etc.

5.7.3 We have already held that the subject products are not classifiable under Heading 30.02 and therefore in view of the discussions made above we hold that, the subject goods are covered under Heading 38.22 of the GST Tariff.

5.8.1 Further, we reproduce the relevant provisions of Notification No. 05/2021-Central Tax (Rate) New Delhi, the 14th June, 2021 G.S.R....(E) which is as under-

In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as "the said Act"), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the goods specified in column (3) of the Table below, falling under the tariff item, subheading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, from the so much of the central tax leviable thereon under section 9 of the

said Act, as in excess of the amount as specified in corresponding entry in column (4) of the aforesaid Table, namely:-

Table

Sr. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
7	3002 or 3822	Inflammatory Diagnostic (marker) kits, namely- IL6, DDimer, CRP (C-Reactive Protein) , LDH (Lactate DeHydrogenase), Ferritin, Pro Calcitonin (PCT) and blood gas reagents 2.5	2.5%
18	8702 or 8703	Ambulance	6%

5.8.2 This Notification was valid up to 30th September 2021. The above notification has been issued during the COVID 19 Pandemic situation in India vide which Government of India announced reduction in the GST rates (IGST, UTGST and CGST) on the specified items being used in Covid-19 relief and management till 30th September, 2021. The reduction was announced on certain Medicines, Oxygen, Oxygen generation equipment & related medical devices, Testing Kits and Machines and Other COVID relief material. It is seen from Sr. No. 18 of the said notification that the GST rate on Ambulances was reduced from 28% to 12%. Similarly as per Sr. No. 7, the GST rate on certain products, including CRP (C-Reactive Protein), falling under Heading 38.22 has been reduced to 5%. It is clear from the said notification that the rate of GST on CRP (C-Reactive Protein) was reduced to 5% for that particular period only else the rate is higher at 12% (6% each of CGST and SGST/UTGST).

5.9 In view of the above we hold that, the subject goods are covered under Schedule II Serial No.80 heading 3822 of Notification No.1/2017-Central Tax (Rate), dated 28th June, 2017, as amended attracting GST @ 12%.

06. In view of the above discussions, 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)

For reasons as discussed in the body of the order, the questions are answered thus –

Question: - HSN Classification and GST rate to be charged on below products:

1. Turbilatex C-reactive protein (CRP) infinite
2. HbA1c infinite

Answer:- The said products are classifiable under Heading 38.22 and under Sr.No 80 of Schedule II of the Notification No.1/2017-Central Tax (Rate), dated 28th June, 2017 attract GST @ 12% (6% each of CGST and SGST/UTGST or 12% IGST)



RAJIV MAGOO
(MEMBER)

T.R. RAMNANI
(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. 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.