

**THE AUTHORITY FOR ADVANCE RULINGS
IN KARNATAKA
GOODS AND SERVICES TAX
VANIJYA THERIGE KARYALAYA, KALIDASA ROAD
GANDHINAGAR, BENGALURU – 560 009**

Advance Ruling No. KAR ADRG 01/2020

Date : 07-01-2020

Present:

1. **Dr. Ravi Prasad M.P.**
Additional Commissioner of Commercial Taxes Member (State Tax)
2. **Sri. Mashhood ur Rehman Farooqui,**
Joint Commissioner of Central Tax Member (Central Tax)

1.	Name and address of the applicant	M/s HACH DHR India Pvt. Ltd., # 31/2, Adakamaranahalli Village, Dasanapura Hobli Makali, Bengaluru – 562 123, Karnataka.
2.	GSTIN or User ID	29AAICS7358G1ZT
3.	Date of filing of Form GST ARA-01	21.11.2019
4.	Represented by	-- Not Applicable --
5.	Jurisdictional Authority – Centre	The Commissioner of Central Tax, North West Commissionerate.
6.	Jurisdictional Authority – State	LGSTO-65-A, Bengaluru.
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged fee of Rs.5,000/- under CGST Act and Rs.5,000/- under KGST Act vide CIN RBIS19112900026247 dated 05.11.2019

**ORDER UNDER SECTION 98(4) OF THE CGST TAX ACT, 2017
& UNDER 98(4) OF THE KGST ACT, 2017**

1. M/s HACH DHR India Pvt. Ltd., (called as the 'Applicant' hereinafter), # 31/2, Adakamaranahalli Village, Dasanapura Hobli Makali, Bengaluru – 562 123, Karnataka, having GSTIN number 29AAICS7358G1ZT, have filed an application for Advance Ruling under Section 97 of CGST Act, 2017 & KGST Act, 2017 read with Rule 104 of CGST Rules 2017 & KGST Rules 2017, in form GST ARA-01 discharging the fee of Rs.5,000/- each under the CGST Act and the KGST Act.

2. The applicant is a private limited company, situated in Bengaluru, incorporated under Companies Act, 1956 and is a subsidiary of Danaher Corporation, a global conglomerate having operations in China, Europe and India. The business operations of the applicant includes (i) import of goods from group companies located outside India & sale of such imported goods within India and (ii) Maintenance Services (involving goods and / or services) by entering into annual maintenance contract & comprehensive maintenance contract.

3. The applicant is engaged in selling water quality testing and analytic instruments spread across India and holds GST registrations at Karnataka & Delhi. In view of the above, applicant seeks advance ruling, with regard to classification of Laboratory Reagents, in respect of the following question:

Whether the applicants are correct in contending that the "Reagents" used by the applicant for laboratory testing of water samples should be classified under Sl.No.80 of the IGST schedule-II at 12% under IGST Notification No.1/2017-Integrated Tax (Rate) dated 28.06.2017?

4. The applicant contends that their products "Lab Reagents" are used in the lab to test quality of water; highlights specifications, method and scope of application of two of their "Reagents" i.e. Chlorine Reagent & Iron Reagent; claims that the products merit classification under tariff heading 3822; gets covered under Sl.No.80 of Schedule-II of the Notification No.01/2017-Integrated Tax (Rate) dated 28.06.2017 and accordingly taxable @ 12% IGST. Further they also contend that their products are not covered under Sl.No.453 of Schedule-III as residual entry, which attracts 18% IGST.

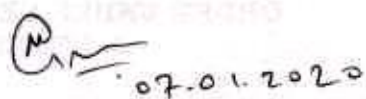
5. The applicant had been given an opportunity of hearing on 02.01.2020, but sought adjournment, vide their email dated 26.12.2019. However, the applicant vide their letter dated 02.01.2020, requested this authority to permit them to withdraw their application for advance ruling, quoting the reason that the ruling of this authority bearing number ADRG/71/2019 dated 23.09.2019, in the case of M/s Chromachemie Laboratory Pvt. Ltd., which has facts similar to that of the applicant.

6. In view of the above, we pass the following

RULING

The application filed by the Applicant for advance ruling is disposed off as withdrawn.


(Dr. Ravi Prasad M.P.)
Member


(Mashhood ur Rehman Farooqui)
Member

Place : Bengaluru,

Date : 07-01-2020

To,

The Applicant

Copy to :

The Principal Chief Commissioner of Central Tax, Bangalore Zone, Karnataka.

The Commissioner of Commercial Taxes, Karnataka, Bengaluru.

The Commissioner of Central Tax, Bangalore North West Commissionerate, Bengaluru.

The Asst. Commissioner, LGSTO-65-A, Bengaluru

Office Folder

HACH DHR India