

GIB/KL/SHRI GOPAL GIREESH/29.05.18/AAR-45

Advance Ruling Category : Classification and Rate

State : Kerala

Order No.: GIB/KL/SHRI GOPAL GIREESH/29.05.18/AAR-45

Name of Entry :

Shri Gopal Gireesh, Veena chemicals

Date : 29-05-2018

Product/ Service Involve :

Registered Person

Breif Issue :

The question that arises for consideration, is whether the implants for joint replacements falling under HSN Code / Chapter Sub-Heading 90213100 – Artificial Joints of the Customs Tariff Act, 1975 is covered under Serial No. E(9) of List 3 of Entry 257 of Schedule I of Notification No. 01/2017 - Central Tax (Rate) dated 28.06.2017 attracting GST at the rate of 5% or Serial No. 221 of Schedule II of the Notification No. 01/2017 - Central Tax (Rate) dated 28.06.2017 attracting CST at the rate of 12%.

Decision of Advance Ruling Authority :

The implants for joint replacements falling under HSN Code 90213100 are covered under Serial No. E(9) of List 3 of Entry 257 of Schedule I of Notification No. 01/2017 - Central Tax (Rate) dated 28.06.2017 attracting GST at the rate of 5%.