

**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 78/ 2021

Date : 17-12-2021

Present:

1. Dr. M. P. Ravi Prasad
Additional Commissioner of Commercial Taxes Member (State)
2. Sri. T. Kiran Reddy
Joint Commissioner of Customs & Indirect TaxesMember (Central)

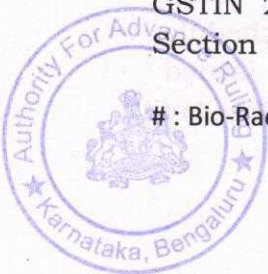
1.	Name and address of the applicant	M/s Bio-Rad Laboratories India Ltd., Unit No. 304, Brigade Rubix, Plot No.MYS 357, Peenya Plantation, III Floor, Bangalore North Taluk HMT factory Main Road, Yeshwanthapur, Bengaluru - 560 013.
2.	GSTIN or User ID	29AAACB3202A2ZI
3.	Date of filing of Form GST ARA-01	20.08.2021
4.	Represented by	Sri. Parth S Shah, CA & Sri. Ashuthosh Nath, CA
5.	Jurisdictional Authority - Centre	The Principal Commissioner of Central Tax, Bengaluru West Commissionerate. Bengaluru. (AWD2 Range)
6.	Jurisdictional Authority - State	ACCT, LGSTO-40, 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 Rs.5,000/- under KGST Act vide CIN SBIN21082900278279 dated 19.08.2021.

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

M/s Bio-Rad Laboratories India Ltd., (called 'applicant' hereinafter), Unit No. 304, Brigade Rubix, Plot No.MYS 357, Peenya Plantation, III Floor, Bangalore North Taluk HMT factory Main Road, Yeshwanthapur, Bengaluru - 560 013. having GSTIN 29AAACB3202A2ZI, have filed an application for Advance Ruling under Section 97 of CGST Act, 2017 read with Rule 104 of CGST Rules 2017 & KGST Act

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2017 read with Rule 104 of 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 limited company, registered under the GST Acts (CGST/KGST) 2017, engaged in the business of import and sale of medical & laboratory instruments, laboratory reagents and diagnostic reagents, falling under tariff heading 3822, in India. In view of the above the applicant has sought advance ruling in respect of the following question:

Whether 'diagnostic and laboratory reagents' imported and supplied by the applicant and classified under heading 3822 of the Customs Tariff Act, 1975 are covered under Entry No. 80 of Schedule II to the Notification No.1/2017-Integrated Tax (Rate) dated 28.06.2017 attracting a levy of Integrated Tax at the rate of 12%?

3. **Admissibility of the application:** The question is about applicability of entry number 80 of Schedule II to the Notification No.1/2017-Central Tax (Rate), which is covered under "Applicability of a notification issued under the provisions of CGST/KGST Act 2017" and hence the instant application is admissible under Section 97(2)(b) of the CGST Act 2017.

4. The applicant furnished the following facts relevant to their stated activity:

4.1 The applicant is engaged in the business of import and sale of medical & laboratory instruments, laboratory reagents and diagnostic reagents in India. They have been importing and selling reagents under tariff heading 3822 and discharging applicable taxes levied thereon.

4.2 The reagents imported & supplied by the applicant under tariff heading 3822 are covered under Entry No.80 of Schedule II to the Notification No.1/2017-Central Tax (Rate) and Notification No.1/2017- Integrated Tax (Rate) both dated 28.06.2017, under GST regime. There is no other entry in any of the schedules under the said notifications specifying the rate of tax for goods covered under tariff heading 3822.

4.3 Further, Entry No. 453 of Schedule III to the GST rate notification is a residuary entry which prescribes the tax at the rate of 18% in respect of goods which are not specified in Schedule I,II,IV,V or VI.

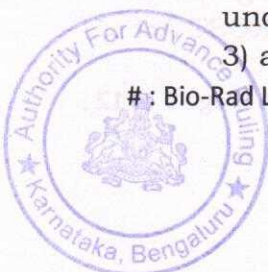
5. Applicant's Interpretation of Law:

5.1 Entry No. 80 of Schedule-2 covers all type of reagents classifiable under Chapter Heading 3822:

- a) With the introduction of GST, the GST Council has fitted various goods under four tax slabs – 5% (Schedule 1), 12 % (Schedule 2), 18 % (Schedule 3) and 28 % (Schedule 4). Respective Rate Notifications for GST were issued

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under CGST, SGST and IGST Acts whereby various goods were categorized under different Schedules and each Schedule carried a different rate of tax. Explanation (3) to the Rate Notification for GST clearly provides that “ tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975. The explanation to Notification No. 01/2017 (supra) itself clarifies that the heading under the Schedule of the Customs Tariff Act, 1975 i.e., Import Tariff is relevant for GST as well.

- b) In this context, it may be stated that Schedule 2 of Notification No. 01/2017 (supra) prescribes rates for all diagnostic kits and reagents as classified under Chapter Heading 3822. Chapter 38 of the Customs Tariff covers ‘ Miscellaneous Chemical Products’. Further, heading 3822 thereunder deals with ‘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; certified reference materials’. The relevant extract of the same is provided below:

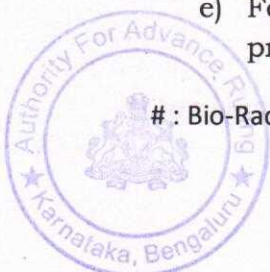
Tariff Item	Description of Goods
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials
382200	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing. Other than those of heading 3002 or 3006; certified reference materials:
	--- For medical diagnosis:
38220011	---- Pregnancy confirmation reagents
38220012	---- Reagents for diagnosing AIDS
38220019	---- Other
38220090	--- Other

- c) Thus, it can be observed that heading 3822 of the Customs Tariff is very broad and covers both diagnostics and laboratory reagents within its ambit. In fact, heading 3822 does not make any bifurcation between diagnostics and laboratory reagents and it is only sub-heading of the said Chapter which bifurcates reagents into (a) medical diagnostic reagent (b) other reagents.
- d) The description under Entry No 80 of Schedule 2 of GST Rate Notification covers within its ambit ‘all diagnostic kits and reagents’. Said Entry is reproduced below for ease of reference:

Sr. No.	Tariff heading	Description of Goods	Rate of Tax
80	3822	All diagnostic kits and reagents	12%

- e) For a product to be covered under the said entry there are following prerequisites:

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- (i) It should be classified under Tariff heading 3822 and
- (ii) Nature of product should be either diagnostic kits or reagents

It can be observed that aforesaid Entry 80 of Schedule 2 does not create a demarcation between diagnostic and laboratory reagent. Thus, all type of reagents classifiable under Tariff heading 3822 would get squarely covered under the said entry.

f) Further, it is pertinent that the terms 'diagnostic kits' and 'reagents' in the said Entry are joined by the word 'and', which is used in a conjunctive sense. From the aforesaid, it clearly transpires that the legislature consciously made a distinction between 'diagnostic kits' and 'reagents'. Unlike 'kits', term 'reagent' is not preceded by the word 'diagnostic'. As a result, all reagents falling under Tariff Heading 3822 gets covered under the said entry. Further had the intention of the legislature was to cover only diagnostic reagent then the entry would have read as 'all diagnostic kits and diagnostic reagents'. Thus, the 'and' should be interpreted in a manner which is drafted and intended.

g) It is a well settled rule of statutory interpretation that the word 'or' is normally disjunctive and the word 'and' is normally conjunctive. Where the statute is unambiguous, the word 'and' must be read in a conjunctive sense, intending to draw a distinction between identities of the co-joining words. In this regard, the Applicant relies on the following judgements:

- a. M/s Mangalore Refinery and Petrochemicals Ltd., Vs State of Karnataka, *Karnataka High Court* [2021 (7) TMI 345 – Karnataka High Court]
- b. Commissioner of Central Excise vs. M/s Kulcip Medicines (P) Ltd., Punjab and Haryana High Court [2009 (14) S.T.R. 608 (P&H)]
- c. Himalaya Stone Industries vs. State of Uttarakhand, Uttarakhand High Court [(2013) 62 VST 233 (UTK)]
- d. Star Industries vs. Commissioner of Customs, CESTAT Mumbai (312) E.L.T. 209 (Tri. – Mumbai)]

h) In Applicant's view, the term 'reagents' used in the description of Entry No. 80 of Schedule 2 of GST Rate Notification connotes all reagents covered under heading 3822, including both diagnostic and laboratory reagents. Therefore, the applicable rate of tax on diagnostic and laboratory reagents imported and supplied by the Applicant is 12%.

5.2. Legislative intention indicates that both Diagnostic and Laboratory reagent are covered under Entry No. 80 of Schedule-2

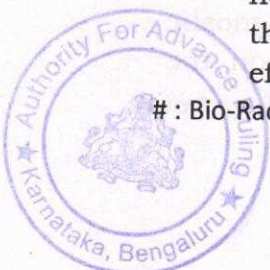


- a) Prior to commencement of GST regime, a Fitment Committee was constituted by the GST Council to examine the representations received from Central and State Governments and other stakeholders regarding rate of GST to be levied on various products. The objective of the Fitment Committee was to recommend suitable rate of tax on various goods so as to lower the indirect tax burden being incurred on such goods pre-GST. The Fitment Committee, in its meeting held on 07-08 June 2017, examined such representations with reference to the incidence of aggregate existing indirect taxes under erstwhile laws, and recommended a rate of 12% for 'Diagnostics or Laboratory Reagents' covered under heading 3822 as opposed to the then existing tax incidence of 18.89 %. Additionally, the Committee inserted an explanation along side the said recommendation that "all diagnostic kits and reagents of 3822 may be kept at 12%". The recommendations of the Fitment Committee were taken up as item no. 3 in the agenda of 16th GST Council Meeting dated 11 June 2017. Copy of the Agenda Items for 16th GST Council Meeting is enclosed herewith and marked as "Exhibit 3". The relevant extract of the same is re-produced below:

Sl. No.	Head- ing	Description of Goods	Present Incidence	GST rate approved by the GST Council	GST Rate proposed by the Fitment Committee	Comments of Fitment Committee, if any
41	3822	Diagnostics or Laboratory Reagents	18.89 %	18%	12%	Iscador CLIA already at 12% in List 4. Therefore, all diagnostic kits and reagents of 3822 may be kept at 12%

- b) Subsequently, in pursuance of the decisions taken in the 16th GST Council Meeting, Circular No. 296/07/2017 dated 15 June 2017 was issued by the Central Board of Indirect Taxes and Customs (CBIC), clarifying list of products attracting reduced rate of tax proposed under GST compared to the combined indirect taxes levied under erstwhile laws. Serial No. 48 of the said Circular includes 'Diagnostic kits and reagents' covered under heading 3822. Copy of Circular No. 296/07/2017-CX.9 dated 15 June 2017 is enclosed herewith and marked as "Exhibit 4".
- c) Thereafter, the GST Rate Notification was issued on 28 June 2017 prescribing the rate of tax on 'All diagnostic kits and reagents' covered under heading 3822 to be 12% vide entry no. 80 of Schedule 2 thereof. In view of the above, it is clear that the intent behind the said Entry no. 80 is to give effect to the Fitment Committee's recommendation of taxing 'Diagnostics or

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Laboratory Reagents' covered under heading 3822 at the rate of 12%. The text 'All diagnostic kits and reagents' used in the said entry is nothing but a reproduction of the Committee's comments assigned to the recommendation.

- d) It is a settled principle that intention of a law maker plays a pivotal role in interpreting a provision. In this regard, reference can be made to the case of **Doypack Systems (Pvt) Ltd. vs. Union of India [1988 (36) E.L.T. 201 (SC)]**, relevant extract of which is reproduced below:

"57. It has to be reiterated that the object of interpretation of a statute is to discover the intention of the Parliament as expressed in the Act. The dominant purpose in construing a statute is to ascertain the intention of the Legislature as expressed in the statute, considering it as a whole and in its context. That intention, and therefore the meaning of the statute, is primarily to be sought in the words used in the statute itself, which must, if they are plain and unambiguous, be applied as they stand."

- e) Similar view has been upheld by the Supreme Court in the following judgements:
- i. Southern Motors vs. State of Karnataka, Supreme Court [2017 (1) TMI 958- Supreme Court]
 - ii. KP Varghese vs. Income-Tax Officer, Supreme Court [1981 AIR 1922]
 - iii. Ghanashyam Mishra and Sons Pvt. Ltd. vs. Edelweiss Asset Reconstruction Company Ltd., Supreme Court [2021 (4) TMI 613- Supreme Court]
- f) Thus, in view of the above, the laboratory and diagnostic reagents imported and supplied by the Applicant, without any doubt, falls within the ambit of Entry No. 80 of Schedule 2 of GST Rate Notification and any ambiguities arising there from is susceptible to be overshadowed by the clear legislative intent while formulating the said entry.

5.3. View is supported by various rulings of Advance Ruling authorities and Karnataka Appellate Advance Ruling authority

- a) The interpretation adopted and put forward by the Applicant is supported by the ruling pronounced by Appellate Authority for Advance Ruling, Karnataka in the matter of **Re: M/S Chromachemie Laboratory Private Limited [KAR /AAAR- 08/2019-20]**, dealing with identical facts and circumstances. The Appellate Authority for Advance Ruling held that all reagents falling under heading 3822, whether diagnostic or laboratory, are covered under Entry No. 80 of Schedule 2 of the GST Rate Notification. Hence, the correct way to read the Entry No. 80 of Schedule 2 thereof would be 'all diagnostic kits and all reagents'. The Appellate Authority has further relied on the

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recommendations of the Fitment Committee to decipher the legislative intent behind the language of the said entry. Relevant extract of the ruling is reproduced below for ready reference:

“17. We find that the reagents referred to in the Heading 3822 of the Customs Tariff are both diagnostic and laboratory reagents. In the GST rate Notification No. 01/2017, the entry SL. No 80 of Schedule 2 describes the goods under Chapter Heading 3822 as ‘ All diagnostic kits and reagents’. This implies that all reagents falling under Chapter Heading 3822 are covered under the said entry SL. No. 80. As mentioned earlier. The Heading 3822 of the Customs Tariff applies to both diagnostic and laboratory reagents. Therefore, the correct way to read the entry SL. No 80 of Schedule 2 would be “all diagnostic kits and all reagents”. To limit the term “reagents” in the rate Notification as being applicable only to diagnostic reagents is an incorrect interpretation. When the Heading 3822 of the Customs Tariff clearly has within its fold reagents which are both diagnostic as well as laboratory reagents on a backing and prepared diagnostic and laboratory reagents with or without a backing. The use of the single word “reagents” in the entry SL. No 80 of Schedule 2 should be understood as a generic word encompassing all the reagents mentioned under Heading 3822 of the Customs Tariff.....”

.....We also find that the Fitment Committee Committee which was mandated to recommend suitable GST rates for goods, have., after taking into consideration the indirect tax rates which were in existence, recommended a rate of 12% for “ Diagnostic or laboratory reagents”. This recommendation has been implemented by entry Sl. No. 80 of Schedule 2 of Notification No. 01/2017 CT/IT(R) dated 28-06-2017. It is evident from the recommendations of the Fitment Committee that the legislative intent was to reduce the GST rate on all reagents from the rate which was prevalent in the earlier tax regime.”

- b) Similar issue was the subject matter of the following cases, wherein the view taken by the Authority for Advance Ruling was ad idem to the decision in **Chromachemie Laboratory Private Limited (supra)**:
- i. Re: M/s Kaustubha Scientific Research Laboratory Private Ltd., Karnataka Authority for Advance Ruling [KAR ADRG 24/2021]
 - ii. Re: M/s Analytica Chemie Inc., Karnataka Authority for Advance Ruling [KAR ADRG 25/2021]
 - iii. Re: M/s Neogen Food and Animal Security (India) Private Ltd. Kerala Authority for Advance Ruling [KER/106/2021]



5.4 Residual entry cannot be considered when there is a specific entry

- a) GST Rate Notification at Entry No. 453 to Schedule 3 provides a residuary category wherein all goods which are not specified in any other schedule shall be subjected to GST at the rate of 18%. However, given that the reagents imported and supplied by the Applicant is covered under the Specific Entry No 80 of Schedule 2, they cannot be taxed under the residual category.
- b) In this regard, applicant would like to submit that it is settled principle of law that reference should be made to the general or residual entry only when a particular goods does not get covered under the specific entry. Applicant would like to further put reliance on the judgement in the case of **Commercial Taxes Officer vs. Jalani Enterprises [2011 (266) E.L.T. 289 (SC)]** wherein the Supreme Court has held that resort can be made to a residuary heading only when a liberal construction of the specific entry cannot cover the goods in question. It is a general principle that specific entry would override a residuary entry. Relevant extract of the decision is reproduced below for ready reference:

“It is settled law that when one particular item is covered by one specified entry, then the Revenue is not permitted to travel to the residuary entry. If from the records it is established that the product in question could be brought under a specific entry then there is no reason to take resort to the residuary entry”.

- c) Similar view was taken by the judiciary in the following judgements:
- i. Bharat Forge & Press Industries (P) Ltd. vs. Collector of C. Ex, Supreme Court [1990 (45) E.L.T. 525 (SC)]
 - ii. Commissioner of Commercial Tax vs. M/s A.R. Thermosets Pvt. Ltd., Supreme Court, [2016 (339) E.L.T. 500 (SC)]
 - iii. Commissioner of Central Excise vs. M/s Wockhardt Life Sciences Ltd., Supreme Court, [2012 (277) E.L.T. 299 (SC)]
 - iv. HPL Chemicals Ltd. vs. CCE, Supreme Court, [2006 (197) E.L.T. 324 (SC)]
 - v. Mauri Yeast India Pvt. Ltd. vs. State of UP, Supreme Court, [2008 (225) E.L.T. 321 (SC)]
 - vi. Speedway Rubber Co. vs. Commissioner of Central Excise, Supreme Court, [2002 (143) E.L.T. 8 (SC)]



vii. Western India Plywoods Ltd. vs. Collector of Customs, Supreme Court, [2005 (188) E.L.T. 365 (SC)]

d) The laboratory and diagnostic reagents imported and supplied by the Applicant squarely falls within the scope of generic term 'reagents' which is specifically included in Entry No. 80 of the Schedule 2. Hence, the said products cannot, by any stretch of imagination, be made to fall within the residuary entry of the GST Rate Notification.

5.5 Rate Notification should be interpreted strictly

a) Tax is involuntary exaction by the state from the assessee. It is another settled legal proposition that notifications issued under taxing statutes are to be interpreted strictly. However, where the language is such that it may lead to ambiguity, the balance of convenience must fall in favor of assessee. One such exception to this rule is interpretation of exemption notifications where the benefit of doubt goes in favor of the revenue. However, notwithstanding and without prejudice to the above submissions, the Applicant states that the entries mentioned in the GST Rate Notification are in nature of allocation of rate of tax applicable on various products, and not grant of exemption from imposition of tax. Classification of a particular product under an entry levying tax on a lesser rate does not imply an exemption on that product. Hence, interpretation of language in GST Rate Notification, not being an exemption notification, must be construed in a way to benefit the assessee in case of any doubt regarding its applicability. In this regard, reliance is placed by the applicant on the following judgements:

- i. M/S. Southern Motors vs. State of Karnataka, Supreme Court [2017 (1) TMI 958- Supreme Court]
- ii. Commissioner of Central Excise vs. M/s Mewar Bartan Nirman Udyog, Supreme Court [2008 (231) E.L.T. 27 (SC)]
- iii. M/S Hotel Leela Venture Ltd. vs. Commissioner of Customs, Supreme Court [2009 (234) E.L.T. 389 (S.C.)]
- iv. M/s Star Industries vs. Commissioner of Central Excise, Supreme Court [2015 (324) E.L.T. 656 (SC)]
- v. Saraswati Sugar Mills vs. Commissioner of Central Excise, Supreme Court [2011 (270) E.L.T. 465 (SC)]
- vi. State of Jharkhand vs. M/s La Opala Rg. Ltd., Supreme Court [2014 AIR 1273]
- vii. Nandi Printers Pvt. Ltd. vs. State of Karnataka, Karnataka High Court [(2001) 122 STC 164 (Kar)]



- viii. M/s. Raman Boards Ltd. vs. State of Karnataka, Karnataka High Court [(2015) 80 VST 502 (Kar)]
- ix. M/s Manglore Refinery and Petrochemicals Limited (Supra)
- x. M/s Kulcip Medicines (P) Ltd. (Supra)
- xi. Himalaya Stone Industries (Supra)

b) Therefore, even in event of any doubt regarding applicability of Entry No. 80 of Schedule 2 of GST Rate Notification, 'all diagnostics kits and reagents' to both laboratory and diagnostic reagents, the benefit of such doubt must go in favor of the applicant.

5.6. In view of the discussion, the Applicant concludes their view as follows:

- a. The description 'all diagnostic kits and reagents' mentioned in Entry No. 80 of Schedule 2 of GST Rate Notification includes all reagents covered under heading 3822 within its scope, whether laboratory or diagnostic. Therefore, the laboratory and diagnostic reagents imported and supplied by the Applicant under heading 3822 is covered under the said Entry and attracts a levy of tax at the rate of 12%.
- b. The said view is supported by (i) intention of the legislature (ii) principles governing the interpretation of the statute and (iii) Ruling pronounced by Karnataka Appellate Authority for advance Ruling and other Advance Ruling Authorities.

5.7. The applicant requested to grant an opportunity of personal hearing in this matter in order to explain the matter more lucidly.

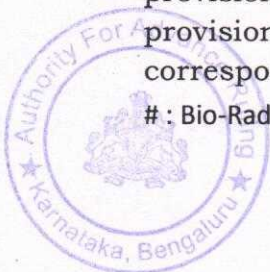
PERSONAL HEARING PROCEEDINGS HELD ON 26.11.2021.

6. Shri. Sri. Parth S Shah & Sri. Ashuthosh Nath, Chartered Accountants & Authorised Representatives of the applicant appeared for personal hearing proceedings and reiterated the facts narrated in their application. They also submitted written submissions stating that the issue is clarified under the Circular No. 163/19/2021-GST dated 6th October, 2021.

FINDINGS & DISCUSSION

7. At the outset we would like to make it clear that the provisions of CGST Act, 2017 and the KGST Act, 2017 are in *pari-materia* and have the same provisions in like matters and differ from each other only on a few specific provisions. Therefore, unless a mention is particularly made to such dissimilar provisions, a reference to the CGST Act would also mean reference to the corresponding similar provisions in the KGST Act.

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8. We have considered the submissions made by the applicant in their application for advance ruling. We also considered the issues involved on which advance ruling is sought by the applicant and relevant facts along with the arguments made by the applicant during the personal hearing.

9. The applicant is engaged in the business of import and sale of medical & laboratory instruments, laboratory reagents and diagnostic reagents in India. They have been importing and selling reagents under tariff heading 3822 and discharging applicable taxes levied thereon.

10. The issue before us to decide is whether the reagents being imported & supplied by the applicant under tariff heading 3822 are covered under Entry No.80 of Schedule II to the Notification No.1/2017-Central Tax (Rate) and Notification No.1/2017- Integrated Tax (Rate) both dated 28.06.2017 or not. We proceed to examine the issue.

11. The entry no. 80 of Schedule II to the Notification No. 01/2017 – Integrated Tax (Rate) dated 28.06.2017, which is taxable at 12%, reads as under:

Schedule II- 12%		
S.No.	Chapter/Heading/ Sub-heading/ Tariff Item	Description of Goods
80	3822	All diagnostic kits and reagents

The point of contention is whether the concessional rate of 12% GST is applicable to all the reagents or only to the diagnostic reagents. In this regard we invite reference to the Circular No. 163/19/2021-GST dated 6th October, 2021, issued by the CBIC wherein the impugned issue has been clarified.

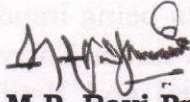
12. The CBIC, vide para 10 of the Circular No. 163/19/2021-GST dated 6th October, 2021, clarified the issue of “*whether the benefit of concessional rate of 12% would be available to laboratory agents and other goods falling under heading 3822*”. It is held that the intention of the entry **at S. No. 80 of Schedule II of notification No.1/2017- Integrated Tax (Rate) dated 28.6.2017** was to prescribe GST rate of 12% to all goods, whether diagnostic or laboratory reagents, falling under heading 3822. Accordingly it is clarified that **concessional GST rate of 12% is applicable on all goods falling under heading 3822, vide Entry at S. No. 80 of Schedule II of notification No.1/2017-Integrated Tax (Rate) dated 28.6.2017.**



13. In view of the foregoing, we pass the following

RULING

The 'diagnostic and laboratory reagents' imported and supplied by the applicant and classified under heading 3822 of the Customs Tariff Act, 1975 are covered under Entry No. 80 of Schedule II to the Notification No.1/2017-Integrated Tax (Rate) dated 28.06.2017 attracting a levy of Integrated Tax at the rate of 12%, in terms of the clarification issued vide para No.10 of the Circular No. 163/19/2021-GST dated 6th October, 2021.



(Dr. M.P. Ravi Prasad)

Member

Karnataka Advance Ruling Authority
Place : Bengaluru, 560 009

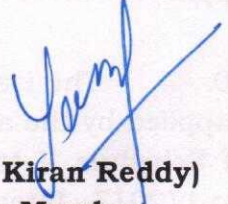
Date : 17-12-2021

To,

The Applicant

Copy to:

1. The Principal Chief Commissioner of Central Tax, Bangalore Zone, Karnataka.
2. The Commissioner of Commercial Taxes, Karnataka, Bengaluru.
3. The Principal Commissioner of Central Tax, Bangalore West Commissionerate, Bengaluru.
4. The Asst. Commissioner, LGSTO-40, Bengaluru.
5. Office Folder.



(T. Kiran Reddy)

Member

Karnataka Advance Ruling Authority
Bengaluru - 560 009



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