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. D.P. Gojamgunde, Joint Commissioner of State Tax, (Member)

(2) Ms. Priya Jadhav, Joint Commissioner of Central Tax, (Member)

ARN No.		AD2703230244890
GSTIN Number, if any/ User-id		27AAACT2165J1ZA
Legal Name of Applicant		M/s. Technova Imaging System Private Limited
Registered Address/Address provided while obtaining user id		E/1/2/3 MIDC, Taloja, Navi Mumbai
Details of application		GST-ARA, Application No. 120 Dated 23.03.2022
Concerned officer		NA
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Factory/Manufacturing
B	Description (in brief)	Classification of specified products viz. NovaJet Medical Imaging Film Blue (MIFB) and NovaJet Medical Imaging Film Gloss (MIFG) under GST laws and applicable GST rates for the said specified products.
Issue/s on which advance ruling required		➢ Classification of goods and/or services or both
Question(s) on which advance ruling is required		As reproduced in para 01 of the Proceedings below.

NO.GST-ARA- 120/2022-23/B- 205 **Mumbai, dt.** 20/12/2024

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. Technova Imaging System Private Limited**, the applicant, seeking an advance ruling in respect of the following questions.

1. **What is the appropriate HSN classification of r NovaJet Medical Imaging Film Blue (MIFB) manufactured by the Applicant which is suitable for high quality X-ray image and what is the appropriate GST rate of the said product.**
2. **What is the appropriate HSN classification of NovaJet Medical Imaging Film Gloss (MIFG) manufactured by the Applicant which is ideally suited for printing high quality images of Endoscopy, 3D CT scans,**

Ophthalmology, Magnetic Resonance Imaging ('MRI'), Sonography, Dental Implants X-Rays, Colour Dopplers, Fundus Fluorescein Angiograms (FFA) etc. and what is the appropriate GST rate of the said product.

3. Whether MIFB and MIFG can be classifiable under HSN 3701 and liable to GST at the rate of 12% as per Schedule II of Notification no. 11/2017 - Central Tax (Rate) dated 28th June 2017under Category B in Para 7.5 of Annexure 1 attached to this application)

The applicant requested through a letter dated 02.11.2024 that they may be allowed to voluntarily withdraw their subject application filed on 23.03.2022 for following reason.

<u>Due to commercial reasons applicant ceased the manufacturing of the subject Product.</u>

The request of the applicant to withdraw their application voluntarily and unconditionally is hereby allowed, without going into the merits or detailed facts of the case.

ORDER

(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

The Application in GST ARA Form No. 01 of M/s. Technova Imaging System Private Limited, vide reference Online ARA Application Dated 23.03.2022 is disposed of, as being withdrawn voluntarily and unconditionally.

D.P. Gojamgunde
(Member)

Priya Jadhav
(Member)

MEMBER ADVANCE RULING AUTHORITY
MAHARASHTRA STATE, MUMBAI

Place – Mumbai
Date – 20/12/2024

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. The Joint Commissioner of State Tax, Mahavikas for Website.

<u>Note: -</u>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.