

**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) **Smt. Himani Dhamija, Joint Commissioner of Central Tax, (Member)**

ARN No.	AD2706220380393	
GSTIN Number, if any/ User-id	27AAVFG2715K1ZY	
Legal Name of Applicant	<b>M/s. GLOBAL FERTILITY SOLUTIONS</b>	
Registered Address/Address provided while obtaining user id	Office No 48, Plot No 32/38, Carnac Bunder, Ahmedabad Street, Masjid Bunder East, Maharashtra, Mumbai, 400009.	
Details of application	GST-ARA, Application No. 44 Dated 12.07.2022	
Concerned officer	<b>Div-Mazgaon, Charge-Princess-Dock-701</b>	
Nature of activity(s) (proposed/ present) in respect of which advance ruling sought		
A	<b>Category</b>	<b>Retail Business</b>
B	Description (in brief)	The partner of the Applicant company is a clinical embryologist who is an expert in infertility treatment. She has founded this company with an aim to get niche IVF products in the Indian market. The Applicant intends to import the product Vitrification Straw (Cryoteb) for domestic use for distribution to IVF centers across India.
Issue/s on which advance ruling required		➤ Classification of any goods or services or both
Question(s) on which advance ruling is required		As reproduced in para 01 of the Proceedings below

**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] **M/s. GLOBAL FERTILITY SOLUTIONS**, the applicant is seeking an advance ruling in respect of the following question.

**Whether Vitrification Straw can be classified under Chapter /Heading /Sub Heading /Tariff item 9018.**

The applicant submitted a letter via email dated 01.12.2025 and stated that they do not seek clarification on their questions and would like to withdraw the same. Hence, they requested to allow them to withdraw the subject application filed on 12.07.2022.

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)


NO.GST-ARA- 44/2022-23/B- 11

Mumbai, dt. 08/01/2026

The Application in GST ARA Form No. 01 M/s. GLOBAL FERTILITY SOLUTIONS, vide reference Online ARA Application Dated 12.07.2022 is disposed of, as being withdrawn voluntarily and unconditionally.



  
D.P. GOJAMGUNDE  
(MEMBER)

  
HIMANI DHAMIYA  
(MEMBER)

**Copy to:-**

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The 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, 15<sup>th</sup> floor, Air India Building, Nariman Point, Mumbai - 400021. Online facility is available on [gst.gov.in](http://gst.gov.in) for online appeal application against order passed by Advance Ruling Authority.