M/s C M Enviro Systems Private Limited, # B-193 & 194, Peenya II Stage, V Main Road, Bengaluru-560 058 (GSTIN 29AACC5910C1Z3), represented by Sri. Praveen Crasta, Director

Authority for Advance Ruling — Karnataka

Advance Ruling No. KAR ADRG 31/2018, dated 28th November 2018 Dated **28.11.2018**

Q Questions Before the Authority

- Can our product be classified as Scientific & Technical Instruments, Equipments under a relevant Chapter Heading?

F Facts

The applicant manufactures and supplies environmental test chambers, including climatic, thermal shock, corrosion, altitude, dust, rain, and walk-in and drive-in chambers, which simulate real environmental conditions within a closed test space. It states that these chambers are sold to R&D and quality control labs, and to DRDO, defence establishments, and automotive, electrical and electronics industries, to test product reliability. The application was filed in Form GST ARA-01 on 16.05.2018, with a fee of Rs. 10,000 paid under CIN SBIN18052900009069.

H Ruling

The Authority did not answer the classification question. On the applicant's request, made by e-mail dated 22.11.2018 on the ground that its claim had no merit, **the application was dismissed as withdrawn** . The order therefore contains no finding on the HSN or chapter heading for the chambers.

R Reasoning

The applicant sought a ruling under Section 97 of the CGST Act, 2017, the KGST Act, 2017 and the IGST Act, 2017, read with Rule 104 of the CGST and KGST Rules, 2017. Before any ruling was given, the applicant asked to withdraw the application, saying its claim had no merit, and the Authority allowed the withdrawal. The order was passed under Section 98(4) of the CGST and KGST Acts. Because the application was withdrawn, the Authority gave no reasoning on the merits of classification.

P Provisions Relied On

- Section 97, Central Goods and Services Tax Act, 2017
- Section 97, Karnataka Goods and Services Tax Act, 2017
- Section 97, Integrated Goods and Services Tax Act, 2017
- Rule 104, Central Goods and Services Tax Rules, 2017

Prepared as a reading aid. Where this summary and the original order differ, the order governs.

Rule 104, Karnataka Goods and Services Tax Rules, 2017

Section 98(4), Central Goods and Services Tax Act, 2017

Section 98(4), Karnataka Goods and Services Tax Act, 2017

! For the Practitioner

This order is useful mainly as a record that the application was withdrawn, not decided. It does not settle whether environmental test chambers fall under Scientific and Technical Instruments or any particular chapter heading, so it should not be cited as authority on classification of such equipment. A practitioner advising on test chambers should look for a substantive ruling or the tariff classification itself, and should treat this order only as a procedural precedent on withdrawal.

Source

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority: where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: www.gstcouncil.gov.in -> krntk_31_2018_cmespl.pdf

Prepared 27-10-2026.

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