

M/s. Inox India Pvt. Ltd.

Authority for Advance Ruling — Gujarat

GUJ/GAAR/R/2018/10

Dated 09.04.2018

Q Questions Before the Authority

- Whether supply of Cryo Container (Liquid Nitrogen Containers) is classifiable under HSN 7613 0019 or HSN 9617 0012 in the GST regime ?

F Facts

The applicant manufactures double-walled aluminum 'Cryo Containers' (Liquid Nitrogen Containers) insulated with vacuum and super insulation to maintain temperatures around minus 196°C. These containers are primarily used by dairy farms, animal husbandries, and pharmaceutical companies for long-term storage and preservation of semen, biological samples, and vaccines, as well as small-quantity transportation of liquid nitrogen. The applicant sought an advance ruling to determine whether the product falls under HSN 7613 (aluminum containers for compressed or liquefied gas) or HSN 9617 (vacuum flasks and vacuum vessels).

H Ruling

**Classification of Cryo Container
(Liquid Nitrogen Containers)**

**Classifiable under
Heading 9617**

The Authority ruled that the product 'Cryo Container' supplied by the applicant is **classifiable under Heading 9617**. Although constructed of aluminum, its primary function is preservation and storage using vacuum insulation rather than serving primarily as a container for compressed or liquefied gas under Heading 7613.

R Reasoning

Heading 9617 covers vacuum flasks and other vacuum vessels complete with cases, intended to maintain products at a constant temperature. While Heading 7613 covers aluminum containers for compressed or liquefied gas, product brochures reveal that cryo containers are primarily designed and marketed for preserving biological samples and semen rather than gas transport. HSN Explanatory Notes for Heading 9617 do not restrict coverage strictly to domestic articles. Furthermore, Ministry of Finance Circular F.No. 154/6/88-CX.4 dated 29.12.1988 previously clarified that high vacuum cryogenic containers fall under **Heading 96.17**.

P Provisions Relied On

Notification No. 1/2017-Central Tax (Rate) dated 28.06.2017

Section 97(2)(a) of the CGST Act, 2017

Heading 7613 of the Customs Tariff Act, 1975

Heading 9617 of the Customs Tariff Act, 1975

Circular F.No. 154/6/88-CX.4 dated 29.12.1988



For the Practitioner

This ruling establishes that **cryogenic containers** designed with vacuum super-insulation for preserving biological specimens, semen, or vaccines belong under **Heading 9617**, regardless of industrial usage or non-glass aluminum inner walls. Practitioners dealing with industrial thermal/vacuum storage equipment should note that non-domestic industrial vacuum vessels remain within the scope of Heading 9617.

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 -> [guj.gaar.r.2018-10 dt 09.04.18 inox-gujarat.pdf](http://guj.gaar.r.2018-10_dt_09.04.18_inox-gujarat.pdf)

Prepared 16-10-2026.

About Patron Accounting LLP

Patron Accounting LLP is a CA and CS-led accounting and compliance firm working with businesses across India since 2019 — bookkeeping, GST, income tax, payroll, company and LLP compliance, audit and the certificates banks and regulators ask for.

Pune (HQ)

RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Delhi

3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Ahmedabad

Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp...

Mumbai

104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Gurugram

Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram...

Talk to us: **+91 94594 56700** | sales@patronaccounting.com | patronaccounting.com