M/s HACH DHR India Pvt. Ltd.

Authority for Advance Ruling — Karnataka

Advance Ruling No. KAR ADRG 01/2020 Dated **07.01.2020**

Q Questions Before the Authority

- Whether the applicants are correct in contending that the "Reagents" used by the applicant for laboratory testing of water samples should be classified under Sl.No.80 of the IGST schedule-II at 12% under IGST Notification No.1/2017-Integrated Tax (Rate) dated 28.06.2017?

F Facts

The applicant is a Bengaluru-based private limited company and a subsidiary of Danaher Corporation. It imports goods from group companies outside India and sells them within India, and it also provides maintenance services under annual and comprehensive maintenance contracts. It sells water quality testing and analytical instruments across India and holds GST registrations in Karnataka and Delhi. Its "Lab Reagents", including Chlorine Reagent and Iron Reagent, are used in laboratories to test water quality. The applicant contended that these reagents fall under tariff heading 3822, attract 12% IGST under Sl.No.80 of Schedule-II, and are not residual goods under Sl.No.453 of Schedule-III at 18%.

H Ruling

The Authority did not decide the classification question on its merits. It recorded that the applicant had sought adjournment at the hearing on 02.01.2020 and then requested, by letter dated 02.01.2020, permission to withdraw the application. The application was **disposed of as withdrawn** , so no ruling on the 12% versus 18% question was given.

R Reasoning

The applicant asked to withdraw its application, relying on the Authority's earlier ruling ADRG/71/2019 dated 23.09.2019 in the case of M/s Chromachemie Laboratory Pvt. Ltd., which it said involved similar facts. The Authority accepted the withdrawal and disposed of the application on that basis. The order does not state reasons for permitting withdrawal beyond recording the applicant's request. The preamble identifies the application as filed under Section 97 of the CGST and KGST Acts, read with Rule 104 of the CGST and KGST Rules, and the order is passed under Section 98(4) of both Acts.

P Provisions Relied On

Section 97, CGST Act, 2017 and KGST Act, 2017 (application for advance ruling, as recited in the preamble)

Section 98(4), CGST Act, 2017 and KGST Act, 2017 (order under which the ruling is passed, as recited in the heading)

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

Rule 104, CGST Rules, 2017 and KGST Rules, 2017 (as recited in the preamble)

IGST Notification No.1/2017-Integrated Tax (Rate) dated 28.06.2017, Sl.No.80 of Schedule-II and Sl.No.453 of Schedule-III (r…

! For the Practitioner

This order is useful mainly for its procedural outcome: a pending advance ruling application can be withdrawn and closed without a merits decision. It does not settle whether laboratory reagents for water testing fall under Sl.No.80 at 12% or under the residual entry at 18%. A practitioner dealing with that question should look to the Chromachemie ruling ADRG/71/2019 dated 23.09.2019, which the applicant cited as the basis for withdrawal, and should read that order directly before relying on it, since it is not part of this document.

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 -> aar-01-dated 07-01-2020 hach dhr india.pdf

Prepared 16-11-2026.

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