

M/s. Lab Medica Systems Private limited

Authority for Advance Ruling — Gujarat

GUJ/GAAR/R/2026/27

Dated **04.08.2026**

Q Questions Before the Authority

- Whether the product, in question, Ophthalmic Binocular Surgical Microscope shall merit classification under the CTH 9018 of the Custom Tariff Act, 1975 or otherwise?
- Whether the goods Ophthalmic Binocular Surgical Microscope fall within the Sr.No.483 of Schedule-I of Notification No. 9/2025-CT (Rate) dated 17.09.2025 or otherwise?

F Facts

The applicant is engaged in the supply of Ophthalmic Binocular Surgical Microscopes used by eye surgeons for examining and operating on the anterior and posterior segments of the human eye. The equipment provides a magnified, three-dimensional stereoscopic view and incorporates advanced surgical features such as motorized zoom, red reflex illumination, and electromagnetic locking systems. The applicant sought an advance ruling regarding the HSN classification and applicable GST rate for this specialized surgical product.

H Ruling

Classification of Ophthalmic Binocular Surgical Microscope

Classifiable under CTH 9018 of the First Schedule to the Customs Tariff Act, 1975

Excludes CTH 9011 and 9012 as per HSN Explanatory Notes

Applicability of Sr. No. 483 of Schedule-I of Notification No. 09/2025-CT (Rate)

Falls under Sr. No. 483 of Schedule-I, taxable at 5% GST (2.5% CGST + 2.5% SGST)

None

The Authority held that the Ophthalmic Binocular Surgical Microscope is classifiable under **CTH 9018** of the First Schedule to the Customs Tariff Act, 1975. Consequently, the product is covered under **Sr. No. 483 of Schedule-I** of Notification No. 09/2025-Central Tax (Rate), attracting GST at the concessional rate of **5% (2.5% CGST + 2.5% SGST)**.

R Reasoning

The Authority analyzed the Chapter Notes and HSN Explanatory Notes for Chapter 90, observing that HSN Explanatory Notes to heading 9011 explicitly exclude 'Ophthalmic binocular-type microscopes (heading 90.18)'. While headings 9011 and 9012 cover generic optical and non-optical microscopes used for general, educational, or industrial research, heading 9018 covers specialized instruments used in professional medical and surgical practice. Applying Rule 3 of the General Rules for Interpretation, heading 9018 provides the most specific

description for an instrument solely intended for eye surgeries. Therefore, the product is properly classifiable under CTH 9018 and eligible for the 5% GST rate under Sr. No. 483 of Schedule-I.

P Provisions Relied On

Heading 9018 of the First Schedule to the Customs Tariff Act, 1975

Heading 9011 of the First Schedule to the Customs Tariff Act, 1975

Heading 9012 of the First Schedule to the Customs Tariff Act, 1975

Rule 3 of General Rules for Interpretation

Notification No. 09/2025-Central Tax (Rate) dated 17.09.2025 (Sr. No. 483 of Schedule-I)

! For the Practitioner

This ruling confirms that **specialized surgical microscopes** designed exclusively for medical and surgical procedures qualify as medical instruments under **CTH 9018** rather than general optical equipment under CTH 9011/9012. Practitioners can rely on the explicit exclusions in HSN notes to defend the lower 5% GST rate for specialized ophthalmic surgical equipment. It does not decide the classification of standard optical microscopes used in non-surgical or laboratory environments.

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 -> 3-lab_medica_systems_pvt_ltd_0001_compressed.pdf

Prepared 16-10-2026.

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