M/s Medi Waves Inc, 1st Floor, Plot No.92, Sector-57, Phase-IV, Kundli, Sonepat, Haryana (GSTIN 06AAHFM4447N1ZV)

Authority for Advance Ruling — Haryana

Advance Ruling No. HAR/HAAR/R/2018-19/52 (In Application No. 52/2018… Dated **26.04.2019**

Q Questions Before the Authority

- Whether the Stadiometer, being a diagnostic medical equipment, should be covered under the 12% GST slab.
- Whether the Infantometer, being a diagnostic medical equipment, should be covered under the 12% GST slab.

F Facts

The applicant manufactures stadiometers, infantometers and other hospital or medical equipment. Stadiometers measure the height of adult patients, and infantometers measure the height of infant patients, in hospitals, medical centres, and rural child care centres or anganwadis. The applicant contends both should attract 12% GST as diagnostic medical equipment under heading 9018, and relies on the 12% rate for blood pressure measuring instruments under 90189011.

H Ruling

Stadiometer (height of adult patients): rate and classification	**Tariff item 9018 90 19, **12% GST** (6% CGST + 6% HGST)**	Used exclusively for clinical and medical experimental purposes; not a measuring rod or divided scale under heading 9017.
Infantometer (height of infant patients): rate and classification	**Tariff item 9018 90 19, **12% GST** (6% CGST + 6% HGST)**	Same reasoning as the stadiometer; described as useful for research, clinical and hospital purposes.

The Authority held that both the Stadiometer and the Infantometer are medical instruments used exclusively for clinical and medical experimental purposes, and are not scale rods or divided scales of general nature. Both are therefore classified under tariff item 9018 90 19 (other category), attracting a GST rate of **12%** (6% each under CGST and HGST). The ruling answers the applicant's rate question in the affirmative, though on a classification different from the one the applicant itself proposed (the applicant cited heading 9018 generally).

R Reasoning

The Authority examined Chapter 90, noting that heading 9018 covers instruments and appliances used in medical, surgical, dental or veterinary sciences, and that heading 9017 covers measuring rods, tapes and similar instruments not specified elsewhere in the chapter, which attracts 18%. The definitions of stadiometer and infantometer show both are medical equipment used in routine clinical examination and experiments, so they are diagnostic instruments. Because they are not general-purpose measuring rods or divided scales, the Authority

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excluded heading 9017 and placed both under 9018 90 19 at 12%. The order does not expressly analyse the blood pressure comparison the applicant raised beyond noting it.

P Provisions Relied On

- Section 97(2), clause (a), CGST/HGST Act, 2017 (classification of goods or services, as stated in the application table)
- Chapter 90 of the Customs Tariff (Section XVIII), as referred to in the order
- Heading 9018 (instruments and appliances used in medical, surgical, dental or veterinary sciences)
- Heading 9017 and tariff item 9017 80 10 (measuring rods, tapes and divided scales)
- Tariff item 9018 90 19 (ruling classification)
- Tariff item 90189011 (blood pressure instruments, cited by the applicant)

! For the Practitioner

This ruling helps manufacturers of height-measuring medical equipment such as stadiometers and infantometers, who can rely on classification under 9018 90 19 at 12% and avoid the 18% rate for measuring rods under 9017. It settles the classification for these two products only, on the basis that they are used exclusively for clinical purposes. It does not decide the rate for other anthropometric or general-purpose measuring instruments, and it does not address whether products used partly outside clinical settings would be treated the same way.

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 -> har_aar_52_2018-19_24.04.2019_mwi.pdf

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

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

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

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

Ahmedabad
Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp…

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