

M/s. Neelam Kalpesh Jain

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-03/2025-26/B-84 Mumbai, dt. 20/05/2026

Dated **20.05.2026**

Q Questions Before the Authority

- What is the applicable HSN code for in-vitro diagnostic ELISA kits?
- What is the applicable GST rate for in-vitro diagnostic ELISA kits?
- Are these HSN Code and IGST Rate for all in-vitro diagnostic ELISA kits the same?
- Are different GST rate applicable on imported/trade in-vitro diagnostic ELISA kits and own manufactured in-vitro diagnostic ELISA kits.

F Facts

The applicant is engaged in the manufacturing and trading of in-vitro diagnostic ELISA kits. They sought an advance ruling regarding the classification and applicable GST rates for these kits. Subsequently, the applicant requested to withdraw their application voluntarily and unconditionally.

H Ruling

The Authority for Advance Ruling allowed the applicant to withdraw their application voluntarily and unconditionally. Consequently, the application was disposed of without addressing the merits or the specific questions raised.

R Reasoning

The applicant submitted a request via email dated 12.05.2026 expressing their intention to withdraw the application due to a change in business circumstances and internal considerations. Under the relevant provisions of the CGST Act and MGST Act, the Authority permitted this withdrawal. As the application was withdrawn, the Authority did not proceed to examine the merits or provide a ruling on the questions posed.

P Provisions Relied On

Section 97 of the Central Goods and Services Tax Act, 2017

Section 98 of the Central Goods and Services Tax Act, 2017

! For the Practitioner

This order provides no substantive guidance on the classification or GST rates for ELISA kits as the application was withdrawn. It serves only as a procedural record of the **voluntary withdrawal** of the request. Practitioners should note that this order does not establish any precedent regarding the taxability of the mentioned goods.

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 -> [6-neelam kalpesh jain withdrawn order.pdf](#)

Prepared 11-10-2026.

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