

## ***12% GST applicable on Turbilatex C-reactive protein (CRP) infinite & HbA1c infinite: The AAR, Maharashtra***

### **Fact of the Case**

The applicant, M/s. Accurex Biomedical Private Limited sought the advance ruling in respect of the HSN Classification and GST rate to be charged on Tar bilatex C-reactive protein (CRP) infinite and HbAlc infinite.

The intended use or purpose of the CRP diagnostics kit is for the quantitative determination of C-reactive protein (CRP) in human serum for medical diagnosis of inflammation and infections. The intended use or purpose of the HbA1c diagnostics kit is for the quantitative determination of hemoglobin A1c (HbA1c) in human blood for medical diagnosis and monitoring of glycaemic control in diabetic patients. Components of the HbA1c diagnostics kit include HbA1c R1 latex reagent, HbA1c R2 buffered antibody reagent, and HbA1c Calibrator sets made from human blood. HbA1c is based on the agglutination principle by antigen-antibody interaction.

### **Decision of the Case**

The coram noted that the government has issued the notification during the COVID 19 Pandemic situation in India vide which the Government of India announced a reduction in the GST rates (IGST, UTGST, and CGST) on the specified items being used in Covid-19 relief and management till 30th September 2021. The reduction was announced on certain Medicines, Oxygen, Oxygen generation equipment & related medical devices, Testing Kits and Machines, and Other COVID relief material. It is seen from Sr. No. 18 of the said notification that the GST rate on Ambulances was reduced from 28% to 12%. Similarly as per Sr. No. 7, the GST rate on certain products, including CRP (C-Reactive Protein), falling under Heading 38.22 has been reduced to 5%. It is clear from the said notification that the rate of GST on CRP (C-Reactive Protein) was reduced to 5% for that particular period only, else the rate is higher at 12% (6% each of CGST and SGST/UTGST).

The AAR ruled that the Tar bilatex C-reactive protein (CRP) infinite and HbAlc infinite are classifiable under Heading 38.22 and under Sr.No 80 of Schedule II of the Notification No. 1/2017 – Central Tax (Rate) dated 28th June 2017 attract GST at the rate of 12% (6% each of CGST and SGST/UTGST or 12% IGST)

***The Maharashtra Authority of Advance Ruling (AAR) held that 12% GST applicable on Turbilatex C-reactive protein (CRP) infinite & HbA1c infinite.***