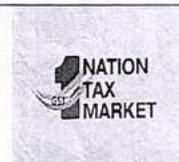


**GUJARAT AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX
D/5, RAJYA KAR BHAVAN, ASHRAM ROAD,
AHMEDABAD – 380 009.**



ADVANCE RULING NO. GUJ/GAAR/R/2026/07
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2025/AR/3)

Date: 24/02/2026

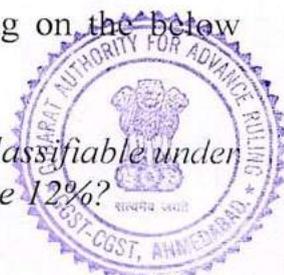
Name and address of the applicant	:	M/s. Soxa Formulations and Research P Ltd., Survey No. 278, Hamirgadh, N. H. No. 8, Ahmedabad Udaipur Highway, Himatnagar, Gujarat-383001
GSTIN of the applicant	:	24AAVCS8150M1ZL
Jurisdiction Office	:	Center Commissionerate - Gandhinagar Division - Himmatnagar Range - Range I
Date of application	:	21.01.2025
Clause(s) of Section 97(2) of CGST/GGST Act, 2017, under which the question(s) raised.	:	(a)(e)
Date of Personal Hearing	:	04.12.2025
Present for the applicant	:	Shri Brijesh Patel, Authorised Representative

Brief facts:

M/s. Soxa Formulations and Research P Ltd., Survey No. 278, Hamirgadh, N. H. No. 8, Ahmedabad Udaipur Highway, Himatnagar, Gujarat [for short–applicant'] is registered under GST and their GSTIN is 24AAVCS8150M1ZL.

2. The applicant is engaged in the manufacture of a product named 'Dry Citrate Powder', which is intended for medical use, specifically for patients undergoing hemodialysis.
3. The applicant, presently classifies the product as a medical device under HSN code 90189031 wherein the applicable GST rate is 12%. The applicant in his application has further stated that during the Customs assessment, it was suggested that the said product should be classified as an organic chemical under chapter 29 with HSN code 29181590, making it liable to GST rate of 18%.
4. In view of the foregoing, the applicant has sought a ruling on the below mentioned question viz:

- i. *Whether the product Dry Citrate Powder is correctly classifiable under HSN code 90189031 as a medical device with GST rate 12%?*



ii. *Whether the product Bicarbonate bag is correctly classified under HSN code 28363000 as a GST rate 18%?*

5. Comments were received from both the CGST and SGST Department. The Assistant Commissioner, Division-Himmatnagar, CGST Gandhinagar Commissionerate has vide letter dtd. 13.02.2025 submitted that in view of the product 'Dry Citrate Powder' and 'Bicarbonate bag' being classified as a Class 'C' Medical Device by the Central Drugs Standard Control Organization (Medical Devices Division), Directorate General of Health Services, Government of India, the same would merit classification under HSN 90189031. Whereas, the Assistant Commissioner of State Tax, Unit-26, Himatnagar has vide letter dated 24.02.2025 submitted that 'Dry Citrate Powder' would not be classified under 90189031, as the clarification on Classification of Medical Devices issued by the Directorate General of Health Services nowhere defines Dry Citate Powder as Medical/ Instrument/Appliances/Devices. Further, as regards 'Bicarbonate bag', the applicant have themselves classified it under 28363000.

6. Personal hearing was granted on 04.12.2025 wherein Shri Brijesh Patel, Authorised Representative, appeared on behalf of the applicant and reiterated the facts as stated in the application. They further submitted that these products are used in the dialysis machine and do not have any therapeutic value. They are used only for maintaining the electrolyte balance. They also submitted that they would submit a write-up as to how they are exactly used in the dialysis machine and how it falls under HSN 90189031. We find that till the date of the passing of the order, the applicant has not submitted any write-ups despite reminders dated 02.01.2026 and 08.01.2026. We, therefore, proceed on the basis of the submissions made in their application as well as those made during the course of personal hearing.

Discussion and findings

7. At the outset, we would like to state that the provisions of both the CGST Act and the GGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provisions under the GGST Act.



8. We have considered the submissions made by the applicant in their application for advance ruling as well as the oral submissions made during the course of personal hearing.

9. We would first deal with '**Dry Citrate Powder**', which the applicant has classified it under HSN 90189031, whereas the Customs have suggested that the product would more aptly be classified under HSN 29181590. For ease of reference, we would, therefore, like to reproduce the relevant extracts of Custom Tariff Headings and the HSN explanatory notes of these two competing entries, viz:

CHAPTER 90

➤ THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT, 1975

CHAPTER 90

Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:
- parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 8487, 8548 or 9033) are in all cases to be classified in their respective headings;
 - other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 9010, 9013 or 9031) are to be classified with the machines, instruments or apparatus of that kind;
 - all other parts and accessories are to be classified in heading 9033.

9018	INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCES, INCLUDING SCIENTIGRAPHIC APPARATUS, OTHER ELECTROMEDICAL APPARATUS AND SIGHT-TESTING INSTRUMENTS
	- <i>Electro-diagnostic apparatus (including apparatus for functional exploratory examinations or for checking physiological parameters) :</i>

9018 90 19 ---- Other

9018 90 31 ---- Artificial kidney (dialysis) apparatus



HSN explanatory notes- CHAPTER 90

90.18 - Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments (+).

This heading covers a very wide range of instruments and appliances which, in the vast majority of cases, are used only in professional practice (e.g., by doctors, surgeons, dentists, veterinary surgeons, midwives), either to make a diagnosis, to prevent or treat an illness or to operate, etc. Instruments and appliances for anatomical or autoptic work, dissection, etc., are also included, as are, under certain conditions, instruments and appliances for dental laboratories (see Part (II) below). The instruments of the heading may be made of any material (including precious metals).

The heading does not cover :

- (a) Sterile catgut and other sterile material for surgical sutures, sterile laminaria and sterile laminaria tents (heading 30.06).
- (b) Diagnostic or laboratory reagents of heading 38.22.
- (c) Hygienic or pharmaceutical articles of heading 40.14.
- (d) Laboratory, pharmaceutical or hygienic glassware of heading 70.17.
- (e) Sanitary ware of base metal (in particular, headings 73.24, 74.18 and 76.15).
- (f) Manicure or pedicure sets and instruments (heading 82.14).
- (g) Carriages for disabled persons (heading 87.13).
- (h) Spectacles, goggles and the like, corrective, protective or other (heading 90.04).
- (ij) Photographic cameras (heading 90.06) unless incorporated permanently in the instruments or appliances of this heading.
- (k) Microscopes, etc., of heading 90.11 or 90.12.
- (l) Disc calculators used for calculating lung function, body mass index, etc., of heading 90.17.
- (m) Mechano-therapy, oxygen therapy, ozone therapy, artificial respiration, aerosol therapy, massage apparatus, etc., of heading 90.19.
- (n) Orthopaedic appliances, artificial parts of the body and fracture appliances, including those for animals (heading 90.21).
- (o) X-ray apparatus, etc., (whether medical or not) of heading 90.22.
- (p) Clinical thermometers (heading 90.25).
- (q) Instruments and appliances used in laboratories to test blood, tissue fluids, urine, etc., whether or not such tests serve in diagnosis (generally heading 90.27).
- (r) Medical or surgical furniture, including that for veterinary use (operating tables, examination tables, hospital beds), dentists' chairs not incorporating dental appliances of this heading, etc. (heading 94.02).

On the other hand, this heading includes specialised measuring instruments used exclusively in professional practice, such as cephalometers, dividers for measuring cerebral lesions, obstetrical pelvimeters, etc.

It should also be noted that a number of the instruments used in medicine or surgery (human or veterinary) are, in effect, tools (e.g., hammers, mallets, saws, chisels, gouges, forceps, pliers, spatulae, etc.), or articles of cutlery (scissors, knives, shears, etc.). Such articles are classified in this heading **only** when they are clearly identifiable as being for medical or surgical use by reason of their special shape, the ease with which they are dismantled for sterilisation, their better quality manufacture, the nature of the constituent metals or by their get-up (frequently packed in cases or boxes containing a set of instruments for a particular treatment : childbirth, autopsies, gynaecology, eye or ear surgery, veterinary cases for parturition, etc.).

The instruments and appliances classified here may be equipped with optical devices; they may also make use of electricity, either as motive power or for transmission, or as a preventive, curative or diagnostic agent.

This heading also covers instruments and appliances operated by laser or other light or photon beam processes and ultrasonic instruments and appliances.



**(I) INSTRUMENTS AND APPLIANCES
FOR HUMAN MEDICINE OR SURGERY**

This group includes :

- (A) Instruments which may be used under the same names for several purposes, for example :
- (1) Needles (for sutures, ligatures, vaccination, blood tests, hypodermic needles, etc.).
 - (2) Lancets (for vaccination, blood-letting, etc.).
 - (3) Trocars (for puncturing) (gall-bladder, general purpose, etc., types).
 - (4) Surgical knives and scalpels of all kinds.
- (5) Sounds (prostatic, bladder, urethral, etc.).
- (6) Specula (nasal, mouth, laryngeal, rectal, vaginal, etc.).
- (7) Mirrors and reflectors (for examination of eye, larynx, ear, etc.).
- (8) Scissors, shears, forceps, pliers, chisels, gouges, mallets, hammers, saws, scrapers, spatulae.
- (9) Cannulae, catheters, suction tubes, etc.
- (10) Cauteries (thermo, galvano, micro, etc.).
- (11) Tweezers; dressing, swab, sponge or needle holders (including radium needle holders).
- (12) Retractors (lip, jaw, abdominal, tonsil, liver, etc.).
- (13) Dilators (laryngeal, urethral, oesophageal, uterine, etc.).
- (14) Wire guides used for the placement of catheters, needles, tissue dilators, endoscopes and atherectomy devices.
- (15) Clips (suture, etc.).
- (16) Syringes (glass, metal, glass and metal, plastics, etc.), of all kinds, e.g., injection, puncture, anaesthesia, irrigation, wound washing, suction (with or without pump), eye, ear, throat, uterine, gynaecological, etc.
- (17) Surgical staplers for inserting staples to close a wound.
- (B) Special diagnostic instruments and apparatus.
- These include :
- (1) Stethoscopes.
 - (2) Instruments to measure rate of breathing (to determine basal metabolism).
 - (3) Sphygmomanometers, tensiometers and oscillometers (to measure blood pressure).
 - (4) Spirometers (to assess lung capacity).
 - (5) Cephalometers.
 - (6) Pelvimeters.
- (C) Ophthalmic instruments. These fall into various categories :
- (1) Surgical instruments such as corneal trephines, keratomes.
 - (2) Diagnostic instruments such as ophthalmoscopes; binocular loupes with head-bands and binocular-type microscopes, consisting of a microscope, an electric lamp with a slit, and a head-rest, the whole being mounted on an adjustable support, for the examination of the eyes; tonometers (for testing the intra-ocular tension); eye specula.



- (3) **Orthoptic or sight-testing apparatus** including amblyoscopes, retinoscopes, skiascopes, strabometers, keratometers, keratoscopes, eye measurement meters designed to measure the distance between the pupils, trial-cases (of lenses) and trial-frames (for carrying the trial lenses), optometric scales, test charts. However, optometric scales and charts on paper, paperboard or plastics, used for colour perception tests, are excluded (Chapter 49).

This heading also covers electrically heated compresses for the eyes, and electro-magnets designed for removing metallic particles from the eyes.

- (D) **Ear instruments**, e.g., auriscopes. However, tuning forks, whether or not for medical use, are excluded (heading 92.09).
- (E) **Anaesthetic apparatus and instruments** (face masks, face-piece harness, intratracheal tubes, etc.).
- (F) **Instruments for nose, throat or tonsil treatment**: clamps (for straightening the nasal cartilage); transillumination apparatus (for sinuses and nasal fossae); tonsilotomes and guillotines; direct laryngoscopes; laryngeal brushes, etc.
- (G) **Pharyngeal, oesophageal, stomach or tracheotomy instruments**: oesophagoscopes, bronchoscopes, stomach pumps, intubation tubes, etc.
- (H) **Urinary canal or bladder instruments**: urethrotomes, lithotripsy instruments, bladder-grit suction apparatus, instruments for prostatectomy.
- (I) **Artificial kidney (dialysis) apparatus**.
- (K) **Gynaecological or obstetrical instruments**: vaginal retractors; hysterectomy instruments; obstetrical stethoscopes; specialised optical instruments for examination of the genital organs; forceps; perforators; embryotomy instruments (for dissection of the foetus); cephalotribes and cranioclasts (instruments to crush the head of a child which has died in the uterus); instruments for taking internal measurements; etc.
- (L) **Portable pneumo-thorax apparatus, blood transfusion apparatus, artificial leeches**.
The heading also covers sterile hermetically sealed containers of plastics, from which air has been evacuated but containing a small quantity of anti-coagulant and fitted with an integral donor tube and a phlebotomy needle, used for the collection, storage and transfusion of human whole blood. However, special blood storage bottles of glass are excluded (heading 70.10).
- (M) **Chiropodists' electric grinders**.
- (N) **Acupuncture needles** - gold, silver, steel.
- (O) **Endoscopes**: gastroscopes, thorascopes, peritoneoscopes, bronchoscopic telescopes, cystoscopes, urethroscopes, resectoscopes, cardioscopes, colonoscopes, nephroscopes, laryngoscopes, etc. Many of these have an operating channel large enough to perform surgery via remotely controlled instruments. However, endoscopes for non-medical purposes (fibrescopes) are excluded (heading 90.13).
- (P) **Apparatus incorporating an automatic data processing machine** and designed solely for calculating the dose and distribution of therapeutic radiation.
- (Q) **Hyperbaric chambers** (also known as decompression chambers) which are specially equipped pressure vessels to administer oxygen at elevated atmospheric pressure levels. They are used for the treatment of conditions such as decompression sickness, air embolism, gas gangrene, carbon monoxide poisoning, refractory osteomyelitis, skin grafts and flaps, actinomycosis and exceptional blood loss anaemia.
- (R) **Lamps** which are specially designed for diagnostic, probing, irradiation, etc. purposes. Torches, such as those in the shape of a pen are excluded (heading 85.13) as are other lamps which are not clearly identifiable as being for medical or surgical use (heading 94.05).



CHAPTER 29**➤ THE FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT, 1975****CHAPTER 29
Organic chemicals**

2918	CARBOXYLIC ACIDS WITH ADDITIONAL OXYGEN FUNCTION AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES - <i>Carboxylic acids with alcohol function, but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives :</i>
2918 15	-- <i>Salts and esters of citric acid :</i>
2918 15 10	--- Potassium citrate
2918 15 20	--- Sodium citrate
2918 15 30	--- Bismuth citrate
2918 15 40	--- Disodium hydrogen citrate
2918 15 50	--- Ferric ammonium citrate
2918 15 90	--- Other

HSN explanatory notes- CHAPTER 29**(A) CARBOXYLIC ACIDS WITH ALCOHOL FUNCTION AND THEIR ESTERS, SALTS AND OTHER DERIVATIVES**

These contain both the alcohol function ($-\text{CH}_2\text{OH}$, $>\text{CHOH}$ or $\geq\text{COH}$) and the acid function ($-\text{COOH}$). These two functions may each react according to their own nature, hence as alcohols, these compounds may give ethers, esters and other derivatives, and as acids, they may form salts, esters, etc. The main alcohol acids include :

- (3) **Citric acid***. Found in the free state of citrus fruit juices; also obtained from the fermentation of glucose or sucrose by some citromyces. Crystallises in large, colourless, transparent prisms or in crystalline, white, odourless powder. Used for preparing beverages, in the textile industry, in oenology, in medicine, in making citrates, etc.

Its salts include :

- (a) Lithium citrate.
(b) Calcium citrate.

Crude calcium citrate is excluded (heading 38.24).

- (c) Aluminium citrate, used as a mordant in dyeing.
(d) Iron citrate, used in photography.

Its main esters are :

- (i) Triethyl citrate.
(ii) Tributyl citrate.



➤ Medical device is defined under **Medical Device Rules, 2017** as under:

(zb) "medical device" means,-

(A) substances used for *in vitro* diagnosis and surgical dressings, surgical bandages, surgical staples, surgical sutures, ligatures, blood and blood component collection bag with or without anticoagulant covered under sub-clause (i),

(B) substances including mechanical contraceptives (condoms, intrauterine devices, tubal rings), disinfectants and insecticides notified in the Official Gazette under sub-clause (ii)

(C) devices notified from time to time under sub-clause (iv), of clause (b) of section 3 of the Act;

Explanation: For the purpose of these rules, substances used for *in vitro* diagnosis shall be referred as *in vitro* diagnostic medical device.

10. We find that the product composition [per litre], of *Dry Citrate Powder*, as submitted by the applicant, is as under:

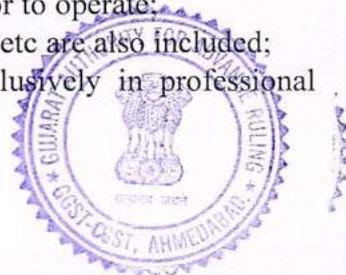
- Sodium Chloride IP 210.67 g
- Potassium Chloride IP 5.22 g
- Magnesium Chloride IP 3.56 g
- Calcium Chloride IP 7.72 g
- Sodium Acetate IP 1.50 g
- Citric Acid IP 5.66 g
- Dextrose IP 35.00 g

It is further, stated by the applicant, that the intended use is for patients undergoing haemodialysis and that the product name is *Dry Citrate Powder for Haemodialysis BP part A with dextrose*.

11. As mentioned earlier, the applicant's case is that the product merits classification under HSN 90189031; that they have been classifying the product under the said HSN & discharging 12% GST. Let us firstly examine this claim of the applicant.

12. Chapter 90 of the Customs Tariff Act, 1975, covers optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof. While HSN 9018 *inter alia* covers **instruments** and **appliances** used in medical and surgical use, HSN 90189031, covers artificial kidney dialysis apparatus. On going through the explanatory notes of HSN 9018, it is further observed that

- the heading covers a wide range of instruments & appliances which are used only in professional practice to make diagnosis to prevent or treat an illness or to operate;
- instruments & appliances for anatomical or autoptic work, dissection etc are also included;
- the heading includes specialised measuring instruments used exclusively in professional practice;



- the heading includes instruments used in medicine or surgery, tools, articles of cutlery only when they are clearly identifiable as being for medical or surgical use by reason of their special shape the ease with which they are dismantled for sterilization;
- the instruments and appliances classified here may be equipped with optical devices;
- it also covers instruments and appliances operated by laser or other light or photon beam processes and ultrasonic instruments;
- it also includes instruments which may be used under the same names for several purposes for e.g. artificial kidney [dialysis] apparatus, etc.

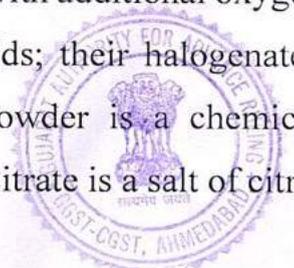
13. What therefore needs to be examined is whether the product in question *viz* 'Dry Citrate Powder' can be said to be an **instrument**, **appliance** or an **apparatus**. The words instruments, appliances and apparatus, used in chapter 90, is not defined anywhere. In the case of *Star Paper Mills Vs CCE* reported at 1989 (43) ELT 178 (SC) the Supreme Court has held that when a term is not defined in a statute, its dictionary meaning may be referred.

14. In view of the judicial pronouncement, it is a settled legal position that when a term is not defined in a statute, dictionary meaning of such terms has to be applied. The words *instruments*, *appliances* and *apparatus*, appearing in CTH 9018 of the CTA, 1975 not having been defined in the said Act, we rely on the dictionary meaning of words. Since, the claim of the applicant is that it is used for medical purposes, it would be apt to refer to the medical definition of these terms in *thefreedictionary.com*, which are as under: -

- (i) *Instrument*: a tool or implement
- (ii) *Apparatus*: a collection of instruments adapted for a special purpose
- (iii) *Appliance*: a device used to improve function of a part, or for therapeutic purpose.

15. Applying the definition of the words instrument, appliance and apparatus, as defined above, by no stretch of imagination, would the impugned product '*dry citrate powder*', fall under the same. We therefore find it difficult to agree with the averment of the applicant that the product '*dry citrate powder*', is either an instrument, appliance or an apparatus. Having held so, the question of Chapter Note 2, reproduced *supra*, being applicable, would not be of any aid to the applicant.

16. Now moving on to the rival HSN entry, we find that chapter 29 deal with organic chemicals, while HSN 2918, deals with carboxylic acids with additional oxygen function & their anhydrides, halides, peroxides and peroxy acids; their halogenated sulphonated nitrated or nitrosated derivatives. Dry citrate powder is a chemical compound & not a measuring, checking or medical instrument. Citrate is a salt of citric



acid, a carboxylic acid. These acids are organic compounds. Now, HSN 291815 deals with salts and esters of citric acid and in terms of the HSN explanatory notes, the main alcohol acids include citric acid; that it is used for preparing beverages, in the textile industry, in oenology, in **medicine**, in making citrates, etc.

17. In view of the foregoing, we therefore, find that looking to the composition, the product is classifiable under 29181590.

18. Lastly, the averment of the applicant that the product is a medical device; that they manufacture the product in terms of the license provided by CDSCO would not be helpful owing to the fact that medical device is defined under the Medical Device Rules, 2017, reproduced *supra*, according to which substances used for in vitro diagnosis and surgical dressings, etc are also a part of the medical device. This however, would not be of any consequence, since the primary requirement of the product falling within the ambit of an **instrument**, **appliance** or an **apparatus**, is not satisfied.

19. In terms of Notification No. 1/2017-CT(Rate) dated 28.6.2017 (Serial no. 40 of Schedule III) and Notification No. 9/2025-CT(Rate) dated 17.09.2025 (Serial No. 36 of Schedule II) , we find that the product 'Dry citrate powder' is leviable to GST @ 18%.

20. Moving on to the second product viz **bicarbonate bag**. The competing HSN entries as per the applicant is HSN 90189031 and 28363000. The applicant has stated that the product contains 81.00 gm/L of sodium bicarbonate & is specifically designed for use in medical treatments for patients; that it is essential for the functioning of haemodialysis solutions which are typically administered to individuals with kidney failure.

21. In paragraphs *supra*, we have already held as to what would fall within the ambit of HSN 9018. The product 'bicarbonate bag' as is evident does not fulfil the said criteria of an instrument, appliance or an apparatus and therefore we move on to the competing HSN entry. Chapter 28 of the Customs Tariff Act, 1975, deals with Inorganic chemicals, organic or inorganic compound of precious metals, of radioactive elements or of isotopes. In fact, we find that HSN 2836 30 00, specifically deals with sodium bicarbonate, viz



2836 CARBONATES; PEROXOCARBONATES
(PERCARBONATES); COMMERCIAL AMMONIUM
CARBONATE CONTAINING AMMONIUM CARBAMATE

2836 20 - Disodium carbonate :
2836 20 10 --- Disodium carbonate, dense
2836 20 20 --- Disodium carbonate, light
2836 20 90 --- Other
2836 30 00 - Sodium hydrogencarbonate (sodium bicarbonate)

In view of the foregoing, more so since the applicant himself has stated that the product in question, bicarbonate bag contains sodium bicarbonate, it would merit classification under HSN 28363000.

22. In terms of Notification No. 1/2017-CT(Rate) dated 28.6.2017 (Serial no. 39 of Schedule III) and Notification No. 9/2025-CT(Rate) dated 17.09.2025 (Serial No. 35 of Schedule II), we find that the product '*bicarbonate bag*' is leviable to GST @ 18%.

23. In view of the following, we rule as under:

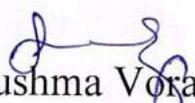
Ruling

Ques 1: Whether the product Dry Citrate Powder is correctly classifiable under HSN code 90189031 as a medical device with GST rate 12%?

*Ans 1: The product **Dry Citrate Powder** is classifiable under HSN code 29181590 and is leviable to GST @ 18%.*

Ques 2: Whether the product Bicarbonate bag is correctly classified under HSN code 28363000 as a GST rate 18%?

*Ans 2: The product **Bicarbonate bag** is classifiable under HSN code 28363000 and is leviable to GST @ 18%.*


(Sushma Vora)
Member (SGST)

Place: Ahmedabad
Date: 24/02/2026




(Vishal Malani)
Member (CGST)