

THE WEST BENGAL AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX
14 Beliaghata Road, Kolkata–700015
(Constituted under section 96 of the West Bengal Goods and Services Tax Act, 2017)

Members present:

Shafeeq S, Joint Commissioner, CGST & CX

Jaydip Kumar Chakrabarti, Senior Joint
Commissioner, SGST

Preamble

A person within the ambit of Section 100 (1) of the Central Goods and Services Tax Act, 2017 or West Bengal Goods and Services Tax Act, 2017 (hereinafter collectively called “the GST Act”), if aggrieved by this Ruling, may appeal against it before the West Bengal Appellate Authority for Advance Ruling, constituted under Section 99 of the West Bengal Goods and Services Tax Act, 2017, within a period of thirty days from the date of communication of this Ruling, or within such further time as mentioned in the proviso to Section 100 (2) of the GST Act.

Every such appeal shall be filed in accordance with Section 100 (3) of the GST Act and the Rules prescribed there under, and the Regulations prescribed by the West Bengal Authority for Advance Ruling Regulations, 2018.

Name of the applicant	Hi Care Remedy Private Limited
Address	2, Behala Industrial Estate, 620 Diamond Harbour Road, Behala, West Bengal Kolkata - 700034
GSTIN	19AAACH8969C1ZA
Case Number	WBAAR 27 of 2025-26
ARN	AD191125006472D
Date of application	November 21, 2025
Jurisdictional Authority (State)	Budge Budge Charge
Jurisdictional Authority (Central)	Joka Division
Order number and date	30/WBAAR/2025-26 dated 13.02.2026
Applicant's representative heard	Mr. Prasenjit Guha, Director

1.1 At the outset, we would like to make it clear that the provisions of the Central Goods and Services Tax Act, 2017 (the CGST Act, for short) and the West Bengal Goods and Services Tax Act, 2017 (the WBGST Act, for short) have the same provisions in like matter except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean reference to the corresponding similar provisions in the WBGST Act. Further to the earlier, henceforth for the purposes of these proceedings, the expression 'GST Act' would mean the CGST Act and the WBGST Act both.

1.2 The applicant, Hi Care Remedy Private Limited is presently engaged in the manufacture of medical disposables and personal protective equipment. The applicant operates under Medical Device License No. MFG/MD/2022/000663, issued by the Central Drugs Standard Control Organisation (CDSCO), and is ISO 13485:2016 certified, demonstrating compliance with internationally recognized quality management standards for medical device manufacturing. The applicant's integrated manufacturing plant and warehouse facility is situated at Behala Industrial Estate, Kolkata, West Bengal, enabling efficient production, storage, and distribution of its medical products.

1.3 The applicant has made this application under sub section (1) of section 97 of the GST Act and the rules made there under raising following questions vide serial number 14 of the application in FORM GST ARA-01:

Whether the **following products**, which are duly licensed as Medical Devices under the Medical Device Rules, 2017 by the Central Drugs Standard Control Organisation (CDSCO), and which are designed, manufactured, and supplied exclusively for use in hospitals, clinics, and healthcare institutions, are classifiable under HSN Code 9018, HSN Code 6210, or under any other appropriate HSN Code, for the purpose of levy of Goods and Services Tax (GST)?

I. **HANDCARE® Sterile EVA Gloves**

Medical-use gloves intended for use within healthcare establishments for clinical examinations and medical procedures.

II. **HANDCARE® Non-Sterile EVA Gloves**

Non-sterile medical gloves used for clinical examinations and routine patient care.

III. **WEARON™ Sterile Apron (All Sizes)**

Sterile aprons/gowns used in operative environments for infection prevention and control.

IV. **CLEANCARE – OT Shoe Cover**

Sterile shoe covers designed for use in operation theatres and clinical areas.

- V. **CLEARPROBE® – Endocavity / Transvaginal Probe Cover**
Disposable sterile covers for ultrasound transducers/probes to ensure sterile protection and patient comfort.
- VI. **General Purpose Ultrasound Probe Cover (All Sizes)**
Disposable sterile covers used for ultrasound transducers/probes to maintain sterility and enhance patient safety.
- VII. **Laparoscopy Camera Cover (All Sizes)**
Sterile drapes used to cover laparoscopy cameras during minimally invasive surgical procedures.
- VIII. **Intraoperative Cable Cover (All Sizes)**
Sterile drapes used to cover cables and cords of medical equipment during surgical procedures.
- IX. **CLEANSHEET Procedure Drape (All Sizes)**
Sterile patient drapes used during clinical examinations and medical procedures.
- X. **Drape Sheet (All Sizes)**
Sterile waterproof patient undercovering used to provide a protective barrier between the patient and hospital bed or surfaces.

1.4 The questions on which the advance ruling is sought for are found to be covered under clause (a) of sub-section (2) of section 97 of the GST Act.

1.5 The applicant states that the questions rose in the application neither have been decided by nor is pending before any authority under any provision of the GST Act. The Revenue has also agreed to the point.

1.6 The application is, therefore admitted.

2. Submission of the Applicant

2.1 The Applicant, is engaged in the manufacture and supply of medical-use gloves, personal protective equipment (PPE), imaging accessories, laparoscopy accessories, intraoperative cable covers, patient overcovering (procedure drapes), and patient undercovering (drape sheets). All these products are designed, manufactured, and supplied exclusively for use in hospitals, clinics, and healthcare institutions.

2.2 According to the applicant, each of the listed products is sterilized and individually packed in sealed sachets to preserve sterility until the point of use. The packaging bears mandatory medical device markings, license numbers, Instructions for Use (IFU), and storage conditions in compliance with regulatory requirements.

2.3 The products are exclusively marketed and distributed within the healthcare ecosystem through over 250 distribution partners and supplied to reputed institutions such as AIIMS Raipur, AIIMS Guwahati, Tata 1MG, Dayanand Medical College and Hospital, SSKM Hospital, Indira IVF, and Centre for DNA Fingerprinting and Diagnostics.

2.4 The Applicant submits that the essential character of the products is derived from their medical function and clinical utility and not merely from the polymer-based raw materials used in their manufacture. The products undergo specialized sterilization processes and medical-grade packaging, distinguishing them from general-purpose plastic articles. Each product is designed to maintain a sterile interface between healthcare professionals, patients, and medical equipment such as ultrasound probes, laparoscopy cameras, and surgical instruments, thereby supporting infection control protocols and patient safety.

2.5 The Applicant submits that due to their regulatory approvals, sterilization standards, labeling requirements, and exclusive medical usage, the products possess the essential character of **medical devices** and not ordinary plastic goods. Products such as ultrasound probe covers, laparoscopy camera covers, and intraoperative cable covers are used solely in conjunction with medical equipment and therefore qualify as **medical accessories** deserving classification under HSN 9018. Personal protective equipment, procedure drapes, and drape sheets perform functions identical to surgical gowns and protective medical garments and therefore merit classification under HSN 6210.

2.6 With respect to HANDCARE® Sterile and Non-Sterile EVA Gloves, the Applicant submits that these are exclusively used for medical purposes. However, due to the absence of a specific tariff entry, the Applicant seeks guidance from this Hon'ble Authority for determination of the appropriate HSN classification and applicable GST rate. The Applicant further submits that EVA gloves are indigenously manufactured in West Bengal with domestic content exceeding 50%, qualifying as Class-I local products and supporting the "Make in India" initiative. In this respect the applicant believes that differential taxation between functionally identical products such as latex/nitrile gloves and EVA gloves defeats the principles of tax parity and neutrality and results in anomalous treatment under GST law.

2.7 In view of the above submissions, the Applicant respectfully prays that the Authority may:

- I. Reclassify eligible products under HSN 9018 and HSN 6210 as applicable; and
- II. Provide specific guidance on the classification and GST rate applicable to HANDCARE® EVA Sterile and Non-Sterile Gloves.

3. Submission of the Revenue

3.1 The concerned officer from revenue expressed that the applicant's request to reclassify medical-use gloves, PPE, sterile covers, drapes and undercovers from HSN 3926 to HSN 9018 and/or 6210 is legally unsustainable, as the said reclassification would result in an unwarranted reduction of GST rate from 18% to 5%.

It is contended that Heading 9018 covers only "instruments and appliances" used in medical sciences. Since GST law does not define these terms, reliance has been placed on dictionary meanings. Reference has been made to the Oxford Advanced Learner's Dictionary where the terms are defined as under:

- **Instrument** - a tool or device used for a particular task, especially for specialist or scientific work
- **Appliances** - a machine that is designed to do a particular thing in the home, such as preparing food, heating or cleaning

According to the submission of the Revenue, on a conjoint reading of these definitions, it is evident that the impugned products—such as gloves, drapes, probe covers and cable covers—cannot be categorized as tools, devices or machines in common parlance. Therefore, they do not qualify as instruments or appliances and cannot be brought within the ambit of HSN 9018.

3.2 With respect to HSN 6210, the revenue submits that the said heading applies only to garments made from specific textile fabrics falling under headings 5602, 5603, 5903, 5906 and 5907. The Applicant has himself admitted that all products in question are manufactured from EVA copolymer or LDPE plastic. Hence, they do not satisfy the essential material composition requirement of Chapter 62. Further, settled tariff entries already exist for plastic aprons under HSN 39262021 and 39262029, both attracting GST at 18%. Therefore, sterile plastic aprons cannot be classified under HSN 6210. As regards OT shoe covers, procedural drapes and drape sheets, the Revenue contends that these items do not possess the intrinsic character of a garment, which in common parlance refers to an article of clothing. Consequently, they cannot be classified under HSN 6210.

3.3 The Revenue further relies upon the Advance Ruling of this authority in the case of *M/s Aristocrat Industries Pvt. Ltd.* wherein PVC raincoats were held to be classifiable under Chapter 39 and not under textile chapters, a decision subsequently upheld by the Appellate Authority. This establishes that material composition is a decisive factor for classification and end use alone cannot determine tariff placement. In view of the above, the Revenue submits

that the existing classification of the Applicant's products under HSN 39262011, 39262029 and 39269039 is fully consistent with the HSN framework and there exists no legal basis for reclassification as sought by the Applicant. Accordingly, the Revenue prays that the application for reclassification be rejected and the present classification under Chapter 39 be upheld.

4. Observations & Findings of the Authority

4.1 We have gone through the records of the issue as well as submissions made by the authorized representative of the applicant during personal hearing. We have also considered the view given by the Revenue.

4.2 According to the facts narrated and documents and evidences submitted by the applicant, it is a company that manufactures 1) medical examination gloves, 2) medical examination and personal protective gowns, 3) operation room shoe covers, 4) protective garments for incontinence and 5) medical examination probes covers and camera covers under the medical device licence issued by the proper authority. The material for all the products has been mentioned as 'non-latex' in the said licence.

In respect of the above categories of goods the applicant manufactures the following commercial products as shown in the table below:

Sl. No.	Description of products in licence	Commercial products manufactured by the applicant
1	Medical examination gloves	Handcare sterile Eva gloves Handcare non-sterile Eva gloves
2	Medical examination and personal protective gowns	Wearon sterile apron
3	Operation room shoe covers	Cleancare OT shoe cover
4	Protective garments for incontinence	Drape sheet
5	Medical examination probes covers and camera covers	Clearprobe endocavity/ transvaginal probe cover General purpose ultrasound probe cover Laparoscopy camera cover Intraoperative cable cover Cleansheet procedure drape

The applicant seeks to know the proper classification and tax rate of the above commercial products manufactured by him.

4.3 The applicant has submitted that at the time of introduction of GST the above mentioned products were classified under HSN Code 3926 and according to him, this was primarily due to the absence of a distinct category applicable to such polymer based medical products. Since the products are made from polymer-based materials (such as EVA, PE, or other medical-grade polymers), they were initially covered under the description “Other Articles of Plastics.” The applicant was charging tax on supply of those products accordingly.

According to the applicant, while plastic co-polymers constitute one of the raw materials used in the manufacture of these products, the products also incorporate multiple other components and undergo specialised processes in both production (Sterilisation) and packaging (Medical grade Packaging). Hence, in his opinion, only one of the constituent raw materials cannot and should not be the primary determinant of the product’s HSN classification.

The applicant submits that each of the listed products is designed to maintain a sterile and safe interface between the patient and the healthcare professional and/or a patient and medical equipment (like Ultrasound transducers, Laparoscopy cameras etc.). The use of these products by healthcare professionals during examinations and medical procedures contributes to maintain a sterile environment and supports compliance with infection control protocols.

The applicant believes that the design attributes, manufacturing protocols, sterilisation standards and regulatory approvals in accordance with the Medical Device Rules, 2017 under CDSCO (Central Drugs Standard Control Organization), along with compliance to the ISO 13485:2016 Quality management system specific to medical devices, collectively establish these products as possessing the essential character of medical devices, rather than that of general-purpose plastic articles. Accordingly it is submitted by the applicant that the commercial products manufactured by him should be classified in the following manner and to be taxed accordingly.

Sl. No.	Product description	Suggested HSN code
1	Wearon sterile apron	6210
2	Cleancare OT shoe cover	6210
3	Clearprobe endocavity/ transvaginal probe cover	9018
4	General purpose ultrasound cover	9018
5	Laparoscopy camera cover	9018
6	Interoperatvie cable cover	9018
7	cleansheet procedure drape	6210
8	Drape sheet	6210

The applicant has not suggested any HSN code for the commercial product named as Handacre sterile or non-sterile EVA gloves in addition to the above eight.

4.4 From the above facts and circumstances narrated and submissions made by the applicant the following points are noted:

- A) The goods in respect of which the application for advance ruling has been furnished are all non-latex products.
- B) The primary ingredient of all the products is plastic co-polymers.
- C) All these products are used in healthcare sector.
- D) The products are meant for maintaining a sterile environment inside the healthcare organisation.
- E) The applicant emphasises that the proper classification of the products should be done on the basis of their usages and not on the basis of the constituent elements.
- F) The products manufactured by the applicant should be regarded as medical devices.

4.5 The Revenue has expressed disagreement with the proposition that Endocavity/Transvaginal Probe Cover, Ultrasound Cover of all sizes, Laparoscopy cameral cover of all sizes and intraoperative cable cover of all sizes should be reclassified under HSN 9018 from existing HSN 3926. It is pointed out by the Revenue that HSN 9018 refers to 'instruments and appliances used in medical, surgical, dental or veterinary sciences, including scientigraphic apparatus, other electromedical apparatus and sight-testing instruments'. According to the submission given by the Revenue, instrument is a tool or device used for a particular task, especially for specialist or scientific work as per the Oxford Advance Learner's Dictionary and appliances is a machine that is designed to do a particular thing in the home, such as preparing food, heating or cleaning according to the Oxford Advance Learner's Dictionary. So the items in question, i.e, gloves, PPE, sterile covers, drapes, undercovers etc. cannot be categorized as tool, device or machines in common parlance.

The Revenue has also opposed to the applicant's view that sterile aprons of all sizes, OT shoe cover, procedural drapes and drape sheets should be reclassified under HSN 6210 from existing HSN 3926.

The arguments of the Revenue can be summarised as under:

1. The applicant has confirmed that all the items against which the reclassification is sought are derived from either EVA co polymer or from LDPE.
2. In case of aprons of plastic origin, an already settled HSN codifications exists which are as follows:

39262021 – Aprons of polyurethane foam (plastic) – exigible to GST @ 18%

39262029 – Other plastic aprons – exigible to GST @ 18%.

3. So far as the other items are concerned, i.e, shoe cover, procedural drapes and

drape sheets, none of them can qualify to be a garment. In order to being classified under HSN 6210, an item must have the intrinsic character of a garment. As a matter of fact, a garment, having dictionary meaning of '*an item or article of clothing*' does not encompass shoe cover, procedural drapes and drape sheets.

4.6 It appears from the submissions made by the applicant and the Revenue that the essence of the application for advance ruling *inter alia* centres round the basic principles of classification of goods. For this we have to look at the General Interpretative Rules of the Harmonised System. The relevant portions of the said Interpretative Rules are reproduced as under:

‘2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.

(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

3. When by application of Rule 2 (b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows :

(a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.’

(b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3 (a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

(emphasis added)

4.7 Now we will discuss the issue of classification for each product under this application in

the light of the General Interpretative Rules *ibid*.

Wearon sterile apron: It is an apron made of polymers of plastic and as such, it is included in HSN 3926 description being 'other articles of plastics and articles of other materials of heading 3901 to 3914'. We find the specific entry of the goods under HSN 39262021 or 39262029 according to the constituent material. Here the specific entries are 'aprons of polyurethane foam' (39262021) and 'aprons of other' (39262029). The word 'other' includes plastics and other materials of heading 3901 to 3914. This practically covers all sorts of polymers of plastics.

The applicant has suggested HSN code 6210 for Wearon sterile apron. HSN 6210 refers to garments, made up of fabrics of heading 5602, 5603, 5903, 5906, 5907. These headings refer to felt, manmade filaments, textile fabrics, rubberised textile fabrics and impregnated, coated or covered textile fabrics respectively. Sterile apron manufactured by the applicant may exhibit the characteristics of garment but it is not at all made of any of the materials of heading no. 5602, 5603, 5903, 5906 and 5907. So any possibility of classification of sterile apron under HSN 6210 is completely ruled out.

Cleancare OT shoe cover, Cleansheet procedure drapes and other Drape sheets: All of these are not at all garments whatsoever. They all are made of polymers of plastics and hence are classifiable under HSN 39269099. In our considered view, the argument of the suggested inclusion of these products into HSN 6210 is not maintainable since they are not garments and they are not made up of fabrics of heading 5602, 5603, 5903, 5906, 5907.

The above items may appear to be classifiable under HSN 621010, the specific entries being 62101010 [Personal protective garments for surgical and medical use (felt or non-woven) conforming to IS 17423] and 62101020 (surgical gowns and drapes conforming to IS 17334). But it should be taken into consideration that 621010 refers to garments, made up of fabrics of heading no. 5602 or 5603. These two headings refer to felt and man-made filaments. The applicant's products are made of plastics and polymers of plastics and do not qualify for garments from any consideration. So this classification is not applicable to the products as noted above.

Handcare sterile and non-sterile EVA gloves: These items find specific entries under HSN 39262011 or 39262019 depending on whether it is disposable or not respectively.

4.8 There remain four more products under consideration of this application which are basically used as covers of different equipments for healthcare and surgical procedures. The said products are **Clearprobe endocavity or transvaginal probe cover, Ultrasound cover, Laparoscopy camera cover and Interoperative cable cover**. It is to be noted that all these are made of plastic and polymers of plastic and do not seem to be specifically covered by any HSN.

The applicant has explained the functions and purpose of these four products. Clearprobe

endocavity or transvaginal probe cover is used as cover solely with ultrasound probes for endocavity or transvaginal imaging. As cover it maintains sterility and prevents cross-infection. Ultrasound cover serves the same purpose. Laparoscopy camera cover protects the laparoscopy camera. Interoperative cable cover acts like protective sheath for cables and cords of various medical equipments. The applicant argues that these products are to be treated as instruments or appliances used in medical, surgical, dental or veterinary sciences and as such are to be covered by HSN 9018.

4.9 The referred products act merely as covers of certain medical and surgical instruments and appliances as narrated by the applicant. Neither from the understanding of a common man nor from the understanding of the General Interpretative Rules of the Harmonised System can these products be regarded as instruments or appliances.

At this point we have scope to examine whether the above noted covers can be treated as accessories to the specific medical and surgical equipments. The Concise Oxford Dictionary defines accessory as an additional or extra thing, a small attachment or fitting, a small item of dress. The Webster Dictionary defines it as a wing of secondary subordinate importance, an object or device not essential in itself but adding to the beauty, convenience or effectiveness of something else.

In common commercial context, accessory is a supplementary item that enhances, complements, or adds convenience to a main product, but is not essential for its primary function. Examples include a laptop sleeve for a computer, a carrying case for a tool, or a belt for an outfit. We can identify the features of accessory as under:

- It is an extra item added to or sold with a main product.
- It enhances function or aesthetics of a product. It can make a product more useful, efficient or decorative.
- It is not a core component of a product. It is not the primary and essential part without which the main product will not function.

The term and concept of accessory has been matter of judicial pronouncements since long.

The concept of accessory has been the bone of contention in the following cases:

The Deputy Commissioner of Agricultural Income-Tax And Sales Tax (Law), Board Of Revenue (Taxes), Ernakulam v. Union Carbide India Limited before the Kerala High Court

Kores (India) Ltd., Kanpur v. State of U.P. before the Uttar Pradesh High Court

N.A.V Naidu v. Commissioner of Commercial Taxes before the Karnataka High Court

to be classified as an accessory, it must not be essential for the functioning of the main product and should merely enhance its convenience or effectiveness.

In the case of **The Deputy Commissioner of Agricultural Income-Tax And Sales Tax (Law), Board Of Revenue (Taxes), Ernakulam v. Union Carbide India Limited**, the **Kerala High Court** cited some similar cases regarding the issue of accessory and concluded *“the principle which can be drawn from the above decisions appears to be that a thing is a part of the other only if the other is incomplete without it. A thing is an accessory of the other only if the thing is not essential for the other but only adds to its effectiveness.”*

(emphasis added)

The Supreme Court of India in the case of Mehra Bros vs Joint Commercial Officer, Madras reiterated the same legal standing. While delivering judgement on the taxability of car seat cover the Apex Court observed *“in our view the correct test would be whether the article or articles in question would be an adjunct or an accompaniment or an addition for the convenient use of another part of the vehicle or adds to the beauty, elegance or comfort for the use of the motor vehicle or as a supplementary or secondary to the main or primary importance.”*

In our considered view, in the light of the above judicial pronouncements the Clearprobe endocavity or transvaginal probe cover, Ultrasound cover, Laparoscopy camera cover and Interoperative cable cover can be considered as accessories of the respective ultrasound scanner and laparoscopy camera. These two are covered under HSN 9018 which is included in Chapter 90.

As accessories to the above instruments the covers referred to in the application will come under HSN 90330000, the description being ‘Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of chapter 90’.

In view of the foregoing discussion, we rule as under:

RULING

The proper classification and tax rate of the products mentioned in the application is as under:

Sl. No.	Commercial product manufactured by the applicant	HSN Code	Schedule & serial no.	Tax rate
1	Handcare sterile Eva gloves	39262011	Schedule II/ Serial no. 127	9% CGST + 9% SGST
2	Handcare non-sterile Eva gloves	39262011	Schedule II/ Serial no. 127	9% CGST + 9% SGST
3	Wearon sterile apron	39262029	Schedule II/ Serial no. 127	9% CGST + 9% SGST
4	Cleancare OT shoe cover	39269099	Schedule II/ Serial no. 127	9% CGST + 9% SGST
5	Drape sheet	39269099	Schedule II/ Serial no. 127	9% CGST + 9% SGST
6	Clearprobe endocavity/ transvaginal probe cover	90330000	Schedule II/ Serial no. 582	9% CGST + 9% SGST
7	General purpose ultrasound probe cover	90330000	Schedule II/ Serial no. 582	9% CGST + 9% SGST
8	Laparoscopy camera cover	90330000	Schedule II/ Serial no. 582	9% CGST + 9% SGST
9	Intraoperative cable cover	90330000	Schedule II/ Serial no. 582	9% CGST + 9% SGST
10	Cleansheet procedure drape	39269099	Schedule II/ Serial no. 127	9% CGST + 9% SGST

Sd/-

(SHAFEEQ S)

Member

West Bengal Authority for Advance Ruling

Sd/-

(JAYDIP KUMAR CHAKRABARTI)

Member

West Bengal Authority for Advance Ruling

Place: Kolkata

Date: 13th February, 2026

To,

Hi Care Remedy Private Limited,

2, Behala Industrial Estate, 620 Diamond Harbour Road,

Behala, Kolkata – 700034

Copy to:

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- (1) The Principal Chief Commissioner, CGST & CX, 180, Shantipally, R.B.Connector, Kolkata-700107
- (2) The Commissioner of State Tax, West Bengal, 14, Beliaghata Road, Kolkata-700015
- (3) The Commissioner, Kolkata North Commissionerate, 180, Shantipally, R.B.Connector, Kolkata-700107
- (4) The Charge Officer, Budge Budge Charge, 620, Diamond Harbour Road, Kolkata-700034
- (5) Office Copy