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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

% Date of decision: 09.04.2024

+ W.P.(C) 4757/2024& CM APPL. 19478/2024

FRESENIUS MEDICAL CARE  
INDIA PRIVATE LIMITED

.... Petitioner

versus

UNION OF INDIA & ORS.

..... Respondents

**Advocates who appeared in this case:**

For the Petitioner: Mr. Gaurhar Mirza, Ms. Hiral Gupta, Ms. Sukanya Singh and Ms. Neharika, Advocates.

For the Respondents: Mr. Gibran Naushad, SSC for R-2 and 5.  
Mr. Anurag Ojha, SSC with Mr. Subham Kumar, Advocate for R-3, 4, 6 and 7.

**CORAM:-**

**HON'BLE MR. JUSTICE SANJEEV SACHDEVA**

**HON'BLE MR. JUSTICE RAVINDER DUDEJA**

**JUDGMENT**

**SANJEEV SACHDEVA, J. (ORAL)**

1. Petitioner seeks a direction to the respondents to clarify that the Integrated Goods and Services Tax ["IGST"] rate applicable to the petitioner for import of dialysis machines is 5% as per HSN code 90189031 in terms of office memorandum dated 13.10.2023.

2. Learned counsel for respondents submits that he has taken instructions and submits that dialysis machines covered under HSN code 90189031 are liable to be taxed at 5% in terms of notification dated 13.10.2023. He further submits that IGST rate of 5% is also



applicable for “Artificial Kidney” and “Disposable sterilized dialyzer” (serial No. 254-55 respectively).

3. He submits that insofar as case of petitioner is concerned, subject to verification of HSN code, the same would be exigible to tax at 5% in terms of said notification.

4. Petition is accordingly disposed of binding the respondents to their statement.

**SANJEEV SACHDEVA, J**

**RAVINDER DUDEJA, J**

**APRIL 09, 2024/vp**