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After the pandemonium years of the pandemic, the bio- medical waste management and handling industry has gained significant value since the demand for such service providers by Government hospitals, Municipal hospitals and all other forms of clinical establishments has significantly arisen. In fact, bio- medical waste handling and management is also seen as a crucial function for safely disposing hazardous medical waste which is generated in an insurmountable manner in the healthcare industry. In the initial few years of GST implementation, there was an outright exemption granted to the entire bio-medical waste management and handling industry. However, such blanket exemption was subsequently withdrawn. From 13th July, 2022 onwards, there seem to be competing entries of classification for such services creating an immense confusion in respect of the taxability of the services. Before moving forward, it is necessary to reproduce relevant portions of Serial No. 32 of No.....