

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	International Homoeo Research Pvt Ltd
Address	Flat no. 1, Ram Mohan Mullick Garden Lane, Beliaghata, Kolkata, Pincode-700010
GSTIN	19AABCI1087R1ZY
Case Number	WBAAR 20 of 2025-26
ARN	AD1908250145124
Date of application	September 02, 2025
Jurisdictional Authority (State)	Beliaghata Charge

Jurisdictional Authority (Central)	Burrabazar Division, North Commissionerate
Order number and date	14/WBAAR/2025-26 dated 14.11.2025
Applicant's representative heard	Mr. Sanjay Kar, 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 is manufacturer of Medicaments consisting single constituents (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia. Homeopathic pharmacopoeias are official books of standards that provide detailed monographs for the preparation and quality control of homeopathic medicines. These pharmacopoeias are essential for ensuring the consistency, purity, and efficacy of homeopathic remedies. The manufacturing process of a homeopathic pharmacopoeia involves a meticulous and multi-disciplinary approach, encompassing research, documentation, and standardization.

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:

(i) The applicant shall be grateful if you will please provide us with your considered opinion as to the rate of GST of 5% prescribed under serial no. 181A of I Schedule under chapter heading and sub-heading tariff item 30 namely Homeopathic Pharmacopoeia of India vide notification no. 01/2017-Central Tax (Rate), dated 28-06-2017 is applicable to homeopathic medicines which are

single ingredient medicines with different potencies but in these cases two or more constituents are not mixed.

(ii) The applicant shall be grateful if you will please provide us with your considered opinion as to the rate of GST of 12% prescribed under serial no. 63 of II Schedule under chapter heading and sub-heading tariff item 3004 namely Homoeopathic siddha vide notification no. 01/2017-Central Tax (Rate), dated 28-06-2017 is applicable to homoeopathic medicines which are combination medicines consisting of two or more ingredients.

(iii) In Schedule I under serial no. 181A chapter heading and sub-heading tariff item 30 has been mentioned and in schedule II under serial no. 63 chapter heading and sub-heading tariff item 3004 has been mentioned. We would like to bring to your kind notice that at the time of uploading GST Returns we are required to mention HSN 3004 in all the cases. The applicant shall be grateful if you will please provide us with your considered opinion as to the correct HSN Code in these cases.

(iv) Whether charging of full rate of GST Tax @ 5% for the goods (HSN- 30049014)“ Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia” is correct?

(v) Whether charging of full rate of GST Tax @ 12% for the goods (HSN – 30049014) “Medicaments consisting of two or more constituents which have been mixed together for Therapeutic or Prophylactic uses” is correct?

1.4 The questions on which the advance ruling is sought for is 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.

1.6 The application is, therefore admitted.

1.7 The applicant details drafting of the process with examples:

Preliminary Research and Monograph Selection: The process begins with a comprehensive review of existing homoeopathic literature, including material medica, repertories, and clinical studies. The goal is to identify and select new or existing homoeopathic remedies that require an official monograph.

Drug Substance Preparation (Mother Tincture/Trituration): This is a critical step where the raw material is processed into a potentizable form, known as the mother tincture or mother trituration. The monograph provides specific instructions for this process. **Example (Mother Tincture):** The monograph for *Belladonna* might prescribe: **Method:** Maceration or percolation. **Ratio:** 1 part fresh plant to 2 parts of an alcohol-water mixture (e.g., 70% alcohol). **Procedure:** "Chop the fresh plant finely, mix with the alcohol-water mixture, and allow to stand in a sealed container for a minimum of two weeks in a cool, dark place, shaking daily. Filter and press the residue to obtain the mother tincture." **Example (Trituration):** For an insoluble substance like *Calcium carbonicum*, the monograph would detail the trituration process: **Method:** Hahnemann's method of trituration. **Ratio:** 1 part of the substance to 9 parts of lactose (a 1:10 ratio for the 1X potency) **Procedure:** "Place 1 gram of *Calcium carbonicum* and 9 grams of lactose in a porcelain mortar. Triturate for 1 hour, scraping the powder from the sides of the mortar every few minutes. This process is repeated for subsequent potencies (2X, 3X, etc.), always using 1 part of the previous potency and 9 parts of fresh lactose."

Potentization and Dilution: The pharmacopoeia provides clear instructions for the potentization process, which involves serial dilution and succussion (shaking) or trituration. The different scales (decimal X, centesimal C, and fifty-millesimal LM) are defined here. **Example (Centesimal Scale):** The monograph for *Arnica montana* 30C would specify: "To prepare *Arnica* 1C, take 1 part of the mother tincture and 99 parts of dispensing alcohol. Place in a vial and give 10 powerful downward succussions against a firm surface. "To prepare *Arnica* 2C, take 1 part of *Arnica* 1C and 99 parts of fresh dispensing alcohol. Succuss 10 times. Repeat this process for each subsequent potency, up to 30C."

The applicant also manufactures the Medicaments **consisting of two or more constituents** which have been mixed together for Therapeutic or Prophylactic uses. Therefore kindly confirm the HSN Code and full rate of GST tax of these two products.

1.8 The applicant mentions relevant pages of schedule I of notification no. 01/2017- Central Tax (Rate), dated 28-06-2017 and relevant pages of schedule II.

Homeopathy consists of various groups of medicines including homeopathic potentised preparations, mother tinctures, and triturated tablets. These are all single composition medicines derived strictly in accordance with the Homeopathic Pharmacopoeia of India and other recognized texts such as the British, German, and American Homeopathic Pharmacopoeias. As per GST guidelines, single-ingredient medicines manufactured as per these authoritative sources are taxable at the rate of 5 percent.

1.9 The applicant has consistently followed this rule. All their single-ingredient homeopathic products such as mother tinctures, biochemic tablets, and trituration's are billed under 5 percent GST, which is as per the rate applicable to generic, unbranded homeopathic medicines falling under the said pharmacopoeia guidelines. These products are not marketed under any proprietary brand names or combinations and are manufactured purely as per classical formulas.

1.10 However, when the applicant manufactures and sell combination medicines consisting of two or more ingredients, these products are clearly billed and marketed under brand names. As these compositions are not listed in the pharmacopoeia and are considered proprietary or branded formulations, applicant applies 12 percent GST on all such products. This practice is not only followed by the applicant but is an industry-wide standard across all major homeopathic manufacturers in India.

1.11 The applicant humbly submits that proper interpretation of GST law is that for single ingredients medicines rate of GST is 5% and for combination or mixed ingredients of two or more constituents the rate of GST is 12%.

1.12 Proper interpretation of GST law is that for single ingredients medicines with different potentials rate of GST is 5%. With respect to potentised homeopathic medicines, which form the largest part of our product portfolio, we manufacture over 900 different varieties with different potencies. To avoid excessively long and impractical billing details, we have categorized these

potencies into three groups: Lower Potencies (such as 1X, 2X, 3X, 6X, 6, 12, 30), 200 Potency, and Higher Potencies (such as 1M, 10M, 50M, CM). These products are all single-ingredient medicines and are billed accordingly under the 5 percent GST category.

1.13 Under the circumstances, Advance Ruling is sought for single ingredients medicines with different potentials actual rate of GST is 5% as per Schedule I serial no 181A under chapter heading and sub-heading tariff item 30 vide notification no. 01/2017-Central Tax (Rate), dated 28-06-2017 and as per our interpretation of GST laws 12% rate of GST is applicable for medicines consisting of two or more ingredients mixed or unmixed.

1.14 The concerned officer from the revenue has not expressed any view on the merit of the issue raised by the applicant.

1.15 This authority fixed a date for personal appearance on 14.10.2025 for hearing the application for advance ruling on merit. Since the authority could not hear the case on the stipulated date, the hearing was further adjourned to 17.10.2025.

In personal hearing the Authorised Representative of the applicant stated that in view of the change of GST rates with effect from 22.09.2025, the applicant intends to withdraw the application for advance ruling.

The applicant has uploaded a submission vide Reply No. ZD191025034424 dated 31.10.2025. It is learnt from the submission that the applicant does not want to pursue with the application for advance ruling filed by him for the reason stated by his representative during the course of hearing.

1.16 In view of the above noted fact the application for advance ruling is hereby disposed of as withdrawn.

Sd/-

(SHAFEEQ S.)

Member

West Bengal Authority for Advance Ruling

Sd/-

(JAYDIP KUMAR CHAKRABARTI)

Member

West Bengal Authority for Advance Ruling

Place: Kolkata

Date: 14.11.2025

To,

International Homoeo Research Pvt Ltd

Flat no. 1, Ram Mohan Mullick Garden Lane,

Beliaghata, Kolkata, Pincode-700010

Copy to:

(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 Charge Officer, Beliaghata Charge, 14, Beliaghata Road, Kolkata-700015

(4) The Commissioner, CGST & CX, North Commissionerate, 180, Shantipally,
R.B.Connector, Kolkata-700107

(5) Office Copy