

WEST BENGAL AUTHORITY FOR ADVANCE RULING

GOODS AND SERVICES TAX ACT

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	SETT DEY AND CO HOMOEOPATHIC LAB
Address	27/3, S. N. BANERJEE STREET, BARANAGAR, Kolkata, West Bengal, PINCODE- 700036
GSTIN	19ADCF5364E1ZY
Case Number	WBAAR 17 of 2025-26
ARN	AD190825007763S
Date of application	August 19, 2025
Jurisdictional Authority (State)	Cossipur Charge
Jurisdictional Authority (Central)	Shyambazar Division, Kolkata North Commissionerate
Order number and date	21/WBAAR/2025-26 dated 10.12.2025
Applicant's representative heard	Mr. R.C. Agarwal, Advocate

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. Further your RTP also manufacture the Medicaments **consisting of two or more constituents** which have been mixed together for Therapeutic or Prophylactic uses. Therefore the applicant intends to know the HSN Code and full rate of GST tax of these two 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:

(i) The applicant is charging the full rate of GST @ 5% for the goods **Medicaments** (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems ) **consisting single constituents** 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 falling under HSN 30039014 as mentioned in Schedule I of Notification No 34/2017-Central Tax ( Rate ) dated 13.10.2017.

(ii) Further your RTP is charging the full rate of GST Tax @ 12% for the goods **Medicaments** (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems ) **consisting of two or more constituents** 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 falling under HSN 30049014.

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.

1.6 The application is, therefore admitted.

### **Submission of the Applicant**

2.1 The applicant is manufacturing **Medicaments consisting single constituents** 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.

**Further** the applicant also manufacturing the **Medicaments consisting of two or more constituents** which have been mixed together for Therapeutic or Prophylactic uses 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.

Therefore the applicant wants to know what is the correct full rate is of GST and there HSN of these two products.

2.2 The categories of medicine which are manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 or Homeopathic pharmacopoeia or the German Homeopathic Pharmacopoeia and sold under the name as specified in such books or pharmacopoeia are as follows:

1) Potentisation: These medicines are available in 3X, 3, 6, 12, 18, 30, 200, 1M, 10M, 50M, CM potencies and are available in 2.5ml, 5ml, 10ml+2ml, 20ml, 30ml+2ml, 100ml and 450ml pack size. These medicines are available in both liquid and Globules form.

2) Mother Tincture & Mother Solution: These medicines are available in 5ml, 10ml+2ml, 20ml, 30ml+2ml, 100ml and 450ml pack size. And available only in liquid form and denoted by power “Q” or “Φ” and “MS” and are categorized in different groups such as “A”, “B”, “C”, “D”, “D2”, “D3”, “E”, “F”, “G”, “H”, “H2”, “I”, “J” in accordance with their prices.

3) Biochemic, Tablet and Powder: These medicines are available in 5gm, 10gm, 15gm, 20gm, 30gm, 120gm and 450gm pack size & denoted by 1X, 2X, 3X, 6X, 12X, 30X, 200X powder and available in both tablet and powder form.

4) Trituration: This medicine is available in 5gm, 10gm, 15gm, 20gm, 30gm, 120gm and 450gm pack size & denoted by 1X, 2X, 3X, 6X power and available in both tablet and powder form.

5) Ointment and Gel: The Ointment and Gel manufactured from single ingredients like Arnica, Aesculus, Calendula, Cantharis, Echinacea, Graphites, Hamamelis, Sulphur and Thuja and are available in 21 gm pack size.

### **3.Submission of the Revenue**

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

### **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. The jurisdictional authority has not expressed any view in this respect.

4.2 As per the statement furnished, the applicant is a manufacturer of medicaments manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 or Homoeopathic Pharmacopoeia of India or USA or UK or Germany. These medicaments are either of single constituent or of two or more constituents.

The applicant has raised the following two questions:

1. What is the HSN code and tax rate of medicaments manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First

Schedule to the Drugs and Cosmetics Act, 1940 or Homoeopathic Pharmacopoeia of India or USA or UK or Germany having single constituent?

2. What is the HSN code and tax rate of medicaments manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 or Homoeopathic Pharmacopoeia of India or USA or UK or Germany having two or more constituents?

4.3 As per the statement furnished and the submissions made in course of hearing, the applicant is charging GST @ 5% on the goods Medicaments (including those used in Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems ) consisting single constituent and 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 Homoeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homoeopathic Pharmacopoeia on the ground that it falls under HSN 30039014 as mentioned in Schedule I of Notification No. 34/2017 – Central Tax (Rate) Dated 13.10.2017.

It is stated that the applicant is charging GST @ 12% for the goods Medicaments (including those used in Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems ) consisting of two or more constituents 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 Homoeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homoeopathic Pharmacopoeia falling under HSN 30049014.

4.4 At the very outset we should look at the related post amended Rate Schedule (Schedule I) of the referred goods after the 56<sup>th</sup> meeting of the GST Council. The relevant portion of the Rate Schedule I vide Notification No. 09/2025 – Central Tax (Rate) Dated 19.09.2025 is reproduced here.

S. No.	Chapter/Heading/ Sub-heading/Tariff item	Description of goods
(1)	(2)	(3)
229.	30	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
233.	3003	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale, including Ayurvedic, Unani, Siddha, homoeopathic or Bio-chemic systems medicaments
234.	3004	Medicaments (excluding goods of heading 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale, including Ayurvedic, Unani, homoeopathic siddha or Bio-chemic systems medicaments, put up for retail sale

Being Part of Schedule I, the goods mentioned under the above serial numbers are taxed @ 2.5% CGST + 2.5% SGST.

4.5 It appears from the above table that serial no. 229 refers to the medicaments that

- i) are 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 Homoeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homoeopathic Pharmacopoeia, as the case may be
- ii) are sold under the name as specified in such books or pharmacopoeia

Serial no. 233 as above refers to the medicaments that

- i) exclude goods of heading no. 3002, 3005 or 3006 of Schedule I
- ii) consist of two or more constituents which have been mixed together for therapeutic and prophylactic uses
- iii) are not put up in measured doses or in forms or packing for retail sale
- iv) include Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems medicaments

Again serial no. 234 refers to the medicaments that

- i) exclude goods of heading no. 3002, 3005 or 3006 of Schedule I

- ii) consist of mixed or unmixed products for therapeutic and prophylactic uses
- iii) are put up in measured doses or in forms or packing for retail sale including those in the form of transdermal administration systems
- iv) include Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems medicaments put up for retail sale

4.6 We should first define the term 'medicament'. The GST Act nowhere defines the term.

The word 'medicament' is derived from Latin word *medicamentum* meaning drug, remedy, or medicine. According to Merriam-Webster Dictionary, medicaments refer to substance used in therapy. According to vocabulary.com, medicament is something that treats or prevents or alleviates the symptoms of disease. The Collins dictionary defines medicament as a medicine or remedy in a specified formulation.

In the pharmacy context, a medicament is a chemical substance or formulated preparation used for the prevention, diagnosis, treatment, or relief of disease and symptoms. It is a broad term encompassing various forms, such as tablets, capsules, liquids, or creams, and is used to describe anything that acts as a medicine.

The applicant manufactures the followings:

- A) Medicines available in liquids or globules created by potentisation
- B) Medicines available in tablets and powder forms created by trituration
- C) Medicines in the form of mother tinctures which is concentrated liquid preparation , often from plants and animals by extracting the source material with a solvent like alcohol or water
- D) Bio-chemic tablets and powders
- E) Ointment or gel

Going by the definition of medicaments, all the above noted things will come under the term 'medicaments' as described in the table *supra*.

4.7 As per the understanding of the applicant, the medicaments have been divided into two categories for the purpose of charging GST.

The first category of medicaments (including those used in Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems) consists of single constituents and 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 Homoeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homoeopathic Pharmacopoeia.

The second category of medicaments consists of two or more constituents and 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 Homoeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homoeopathic Pharmacopoeia.

4.8 Here we will refer to the relevant HSN codes and related entries to be found in the Customs Tariff Act, 1975.

<b>Tariff Item</b>	<b>Description of Goods</b>
3003	Medicaments (excluding goods of Heading 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale
3004	Medicaments (excluding goods of Heading 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration system) or in forms or packings for retail sale

The relevant further sub-headings of both the entries are reproduced as under:

<b>Tariff item</b>	<b>Description of goods</b>
3003 90	- <i>Other</i>
	--- <i>Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems medicaments :</i>
3003 90 14	---- <i>Of Homoeopathic system</i>
3004 90	- <i>Other</i>
	--- <i>Ayurvedic, Unani, Siddha, Homoeopathic or Bio-chemic systems medicaments :</i>
3004 90 14	---- <i>Of Homoeopathic system</i>

The Chapter Note 3 of Chapter 30 has clarified the mixed and unmixed products in the following way:

3. For the purposes of headings 3003 and 3004 and of Note 4(d) to this Chapter, the following are to be treated:

(a) as unmixed products:

(1) unmixed products dissolved in water;



- (2) all goods of Chapter 28 or 29; and
  - (3) simple vegetable extracts of heading 1302, merely standardised or dissolved in any solvent;
- (b) as products which have been mixed:
- (1) colloidal solutions and suspensions (other than colloidal sulphur);
  - (2) vegetable extracts obtained by the treatment of mixture of vegetable materials; and
  - (3) salts and concentrates obtained by evaporating natural mineral waters.

4.9 It is evident from Paragraph No. 4.8 that medicament manufactured by the applicant that consists of two or more constituents mixed together for therapeutic or prophylactic uses and that is not put up in measured doses or in forms or packing for retail sale will be covered by Tariff item no. 30039014 and accordingly it will come under entry no. 233 of Schedule I of Notification No. 1/2017 Central Tax (Rate) Dated 28.06.2017, as amended up to date.

The rest of the medicaments manufactured by the applicant whether consisting of mixed or unmixed products will be covered by Tariff item no. 30049014 and accordingly it will come under

entry no. 234 of Schedule I of Notification No. 1/2017 Central Tax (Rate) Dated 28.06.2017, as amended up to date if it is put up in measured doses or in forms or packing for retail sale. It will include the medicaments manufactured by the applicant exclusively in accordance with the formulae described in Homoeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homoeopathic Pharmacopoeia, as the case may be, and when sold under the name as specified in such pharmacopoeia.

In both the cases as above, the rate of applicable of GST is 2.5% CGST + 2.5% SGST.

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

### **RULING**

**Question 1:** What is the HSN code and tax rate of medicaments manufactured

exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 or Homoeopathic Pharmacopoeia of India or USA or UK or Germany having single constituent?

**Answer:** It is covered by Tariff item no. 30049014 and accordingly it will come under entry no. 234 of Schedule I of Notification No. 1/2017 Central Tax (Rate) Dated 28.06.2017, as amended up to date.

The rate of applicable of GST is 2.5% CGST + 2.5% SGST.

**Question 2:** What is the HSN code and tax rate of medicaments manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 or Homoeopathic Pharmacopoeia of India or USA or UK or Germany having two or more constituents?

**Answer:** It is covered by Tariff item no. 30039014 and accordingly it will come under entry no. 233 of Schedule I of Notification No. 1/2017 Central Tax (Rate) Dated 28.06.2017, as amended up to date when it is not put up in measured doses or in forms or packing for retail sale.

It is covered by Tariff item no. 30049014 and accordingly it will come under entry no. 234 of Schedule I of Notification No. 1/2017 Central Tax (Rate) Dated 28.06.2017, as amended up to date when it is put up in measured doses (including those in the form of transdermal administration systems) or in forms or packing for retail sale.

In both the cases the rate of applicable of GST is 2.5% CGST + 2.5% SGST.

(SHAFEEQ S.)

Member

West Bengal Authority for Advance Ruling

(JAYDIP KUMAR CHAKRABARTI)

Member

West Bengal Authority for Advance Ruling

Place: Kolkata

Date: 10<sup>th</sup> December 2025

To,  
SETT DEY AND CO HOMOEOPATHIC LAB  
27/3, S. N. BANERJEE STREET, BARANAGAR,  
Kolkata, West Bengal, PINCODE- 700036

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, Cossipur Charge, Jalasampad Bhavan, Block-DF,  
Sector-I, Salt Lake, Kolkata-700 091
- (4) The Commissioner, CGST & CX, Kolkata North Commissionerate,  
Shantipally, R.B.Connector, Kolkata-700107
- (5) Office Copy