

**AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICE TAX
UTTAR PRADESH**

4, Vibhuti Khand, Gomti Nagar, Lucknow-

ADVANCE RULING NO. UP ADRG 66 /2020

DATED 2/10/2020

PRESENT:

1. Shri Abhishek Chauhan

Joint Commissioner, Central Goods and Service Tax

Audit Commissionerate, Lucknow

.... Member (Central Tax)

2. Shri Dinesh Kumar Verma

Joint Commissioner, State Goods and Service Tax

.....Member (State Tax)

1.	Name of the Applicant	M/s Eris Pharmaceuticals Pvt Ltd
2.	GSTIN or User ID	09AAFCE9086N1ZS
3.	Date of filing of Form GST ARA-01	16.07.2020
4.	Represented by	Mr. Ashish Kumar Bansal (C.A.)
5.	Jurisdictional Authority-Centre	Range-XX
6.	Jurisdictional Authority-State	Kanpur, Sector-29
7.	Whether the payment of fees discharged and if yes, the amount CIN	Yes RBIS20060900425880

**ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017 & UNDER SECTION 98
(4) OF THE UPGST ACT, 2017**

1. M/s Eris Pharmaceuticals Private Limited, E-36, PANKI INDUSTRIAL AREA, SITE-3, Kanpur, Uttar Pradesh – 208022 (here in after referred to as the applicant) is a registered assessee under GST having GSTN: **09AAFCE9086N1ZS**. The applicant is manufacturer and wholesaler of Pharmaceuticals and Nutraceuticals.

2. The applicant has sought advance ruling on following questions-

- (1) Whether ‘Topical Antiseptic Solution/Topical Antiseptic Hand Sanitiser’ is classifiable under HSN code 3004 90 87 (medicament) or 3808 94 00 (disinfectant).
- (2) What is rate of tax payable on ‘Topical Antiseptic Solution/Topical Antiseptic Hand Sanitiser’ under Central Goods and Services Tax Act, 2017; Uttar Pradesh Goods and Service Tax Act, 2017 ?

3. As per declaration given by the applicant in Form ARA-01, the issue raised by the applicant is neither pending nor decided in any proceedings under any of the provisions of the Act, against the applicant.

4. As per statement of facts submitted by the applicant-

- (1) The applicant intends to get the said product manufactured under third party manufacturing by different vendors under drug license. The product would be

supplied through pharma distribution channel i.e chemist shop or direct supplies to hospitals.

- (2) The Composition of Topical Antiseptic solution/Topical Antiseptic Hand sanitiser is as Under
- | | |
|---------------------------------------|----------|
| ▪ Chlorhexidine Gluconate Solution Ip | 2.5% v/v |
| Eq to Chlorhexidine Gluconate | 0.5% w/v |
| ▪ Ethanol IP | 70% v/v |
| ▪ Excipients | q.s. |
- (3) The said Topical Antiseptic solution/Topical Antiseptic hand Sanitiser is described on label as Chlorhexidine Gluconate and Ethanol Antiseptic Solution and topical antiseptic hand sanitiser that kills germs like bacteria, fungi molds and viruses .
- (4) Topical Antiseptic Solution/Topical Antiseptic hand Sanitiser cannot be used for general cleaning as it does not remove dirt, soil etc .
- (5) Topical Antiseptic solution/Topical Antiseptic hand sanitiser cannot be used for general maintenance of skin
- (6) The label of the product also contains following information
- Easy to use Hand rub effective against bacteria including tubercule bacillus, fungi , Viruses incl HBV and HIV virus
 - Superior antimicrobial action with excellent skin compatibility and emollience
- (7) The directions for use as described on label are as under
- Use Undiluted
- (A) For Rapid Hand Antisepsis : Dispense Sufficient solution to moisten hands and finger nails rub vigorously over all surfaces for 30 seconds
 - (B) For Skin Antisepsis : Dispense sufficient solution in hands and rub on hands and forearms for 1.5 to 3 minutes giving particular attention to fingertips and areas around the nails
- (8) The precautions and contradiction as mentioned on label are as under
- Precautions /Contradictions
 - Avoid direct contact with eyes
 - Keep out of reach of children
 - Contraindicated in case of known hypersensitivity to Chlorhexidine
 - Do not mix with detergent or other chemicals
 - Do not use with water or towel
- (9) Chlorhexidine Gluconate (also known as CHG) is an approved Antiseptic as per Indian pharmacopeia. **The National Guidelines for Infection Prevention and control in health care facilities issued by Ministry of health and Family welfare recommends use of Chlorhexidine Gluconate with alcohol for various activities like surgical hand scrub, surgical site preparation etc as under**
- A) **“Advantages of ABHR (alcohol based hand rub)**
- Easily accessible at point of care
 - Excellent antimicrobial activity against Gram-positive and Gram-negative bacteria, M. tuberculosis and a wide range of fungi
 - Generally good antimicrobial activity against enveloped viruses “ pg 36
- B) **“Surgical hand scrub**
- Hand scrubbing with an antiseptic agent before beginning a surgical procedure reduces the number of microorganisms, and inhibits the growth of microorganisms on hands under the gloves. **Chlorhexidine** or povidone-iodine-containing soaps are the most commonly used products for surgical

hand scrub. The antimicrobial efficacy of alcohol-based formulations is superior to that of all other currently available methods of preoperative surgical hand preparation."

C) "Skin preparation

- Prepare clean skin with an **antiseptic (70% alcohol, tincture of iodine, an iodophor or chlorhexidine gluconate)** before insertion of a peripheral venous catheter.
- Prepare clean skin with a **>0.5% chlorhexidine preparation with alcohol** before insertion of a central venous catheter or peripheral arterial catheter and during dressing changes. If there is a contraindication to chlorhexidine, use tincture of iodine, an iodophor or 70% alcohol.
- Antiseptics should be allowed to dry according to the manufacturer's recommendation before placing the catheter." Pg no 100

D) "Bundle of care for prevention of CLABSI

Skin cleaning with **alcohol-based chlorhexidine** (rather than iodine).

Change dressings and disinfect site with **alcohol-based chlorhexidine** every 5–7 days (change earlier if soiled)" Pg no 101"

E) "Preparation of the surgical site: **alcohol-based antiseptic solutions based on CHG(chlorhexidine)** for surgical site skin preparation in patients undergoing surgical procedures (CHG is a better choice than povidone-iodine because of rapid onset and persistent antimicrobial activity)." Pg no 143

F) "Intraoperative factors

Site preparation

- Thoroughly wash and clean the surgical site to remove gross contamination before performing antiseptic skin preparation.
- Use an appropriate **chlorhexidine-alcohol based antiseptic agent for skin preparation.**
- Apply preoperative antiseptic skin preparation in concentric circles moving toward the periphery. The prepared area must be large enough to extend the incision or create new incisions or drain sites, if necessary."

(10) **Topical Antiseptic Solution/Hand Sanitisers therefore have following uses**

- a. Doctors/ health workers for presurgical antiseptic/anti microbial cleaning/ hand antisepsis,
- b. Antiseptic cleaning of patients skin/skin antisepsis before surgery/catheter insertion
- c. Antiseptic/ anti microbial cleaning/hand antisepsis by Doctors/health workers before/after treating patients of infectious disease .
- d. Patients/ general public also uses the product for anti septic cleaning of hands /skin before or during wounds dressing/post operative care . People may also use the product for antiseptic hand cleaning /hand antisepsis with an intention of disease causing micro organism .

5. The applicant have submitted statement containing the interpretation of law and facts in respect of questions raised as under-

- (1) HSN explanatory Notes issued by World Customs Organisation is reproduced below

xxxx

xxxx

"(IV) Disinfectants

Disinfectants are agents which destroy or irreversibly inactivate undesirable bacteria, viruses or other micro-organisms, generally on **inanimate objects**.

Disinfectants are used, for example, in hospitals for cleaning walls, etc., or sterilising instruments. They are also used in agriculture for disinfecting seeds and in the manufacture of animal feeds to control undesirable micro-organisms.

The group includes sanitisers, bacteriostats and sterilisers.”

Xxxx

Xxxx

- (2) Chapter Note 1 of Chapter 38 of The Customs Tariff Act 1975 is reproduced below

xxxx

xxxx

“1. **This Chapter does not cover:**

(a) separate chemically defined elements or compounds with the exception of the following :

.....

(b)

(c)

(d) medicaments (Heading 3003 or 3004);

(e)

xxxx

xxxx

- (3) In common parlance disinfectants are associated with hard chemicals which are not suitable for direct application on living tissue.

- (4) Ministry of health and family welfare advisory against spraying of disinfectant on human body. It has a mention that “Disinfectants are chemicals that destroy disease causing pathogens or other harmful microorganisms. It refers to substances applied on inanimate objects owing to their strong chemical properties. Chemical disinfectants are recommended for cleaning and disinfection only of frequently touched areas/surfaces by those who are suspected or confirmed to have COVID-19. Precautionary measures are to be adopted while using disinfectants for cleaning – like wearing gloves during disinfection.”

- (5) The HSN Explanatory notes, common parlance, dictionary meaning and Ministry of health advisory all have one thing in common that disinfectants are strong chemicals used for disinfecting inanimate objects, inert surfaces and due to the presence of strong chemicals are not suitable for direct application on human/living tissue. Therefore Topical Antiseptic Solution/hand sanitiser “which is presented as fit for direct application on hands and skin cannot merit classification as disinfectant under heading 3808 94 00 . Even the broader heading 3808 refers to substances like insecticides , fungicides , pesticides etc which are not regarded as fit for direct application on human body . Reliance is placed on decision of CEGAT in case of Bengal chemicals and Pharamceuticals (P ltd 1991 (53) ELT 140

“ . There is no dispute that phenol is a disinfectant. We have held earlier in the appellant’s own case reported in 1990 (48) E.L.T. 436 that phenol does not fulfil the function of prevention of disease in human beings or animals and serves only a sanitation purpose. Disinfection has been defined as the killing of disease causing (pathogenic) agents by direct application of chemical or

physical methods and disinfectants are agents such as creosote or alcohol, applied to inanimate objects to kill micro-organisms. It does not have prophylactic uses of prevention of disease so to come within the meaning of prophylactic contained in Stedman's Medical Dictionary. It is therefore not a "medicament" under Note 2(i)(a) of Chapter 30."

- (6) Relevant part of Explanatory Notes to the Heading 3004 is reproduced below. This heading covers medicaments consisting of mixed or unmixed products, provided they are :

(a)

(b)

The heading also covers the following products, provided they are put up as prescribed in paragraph (a) or (b) above :

- (1) Organic surface-active products and preparations, with active cation (e.g., quaternary ammonium salts), having antiseptic, disinfectant, bactericidal or germicidal properties.

(2)

(3)

- (7) As already explained by virtue of chapter Note 1(d) of chapter 38 medicaments are excluded from chapter 38. Further as already explained that disinfectants are hard chemicals used for killing microorganisms on inanimate objects. Therefore Topical antiseptic solution/Topical Antiseptic hand Sanitiser cannot be regarded as disinfectant or other items of heading 3808 like pesticides, insecticides etc which are not used directly on human body. Hence the same cannot be excluded for heading 3004.

- (8) All the above uses are for prevention of infectious disease or in other words can be regarded as for "Prophylactic Use". The heading 3004 of Customs Tariff Act 1975 specifically includes Mixed or unmixed products for therapeutic or prophylactic use. Therefore the said Topical Antiseptic Solution/hand Sanitiser merit classification under heading 3004 and more particularly under 3004 90 87. Reliance is placed on

- i) Decision of Supreme Court in case of ICPA Health Products (p) Ltd vs CCE Vadodra (2004 (167) ELT 20 (SC))
- ii) Decision of CESTAT Mumbai in case of Hagel Capsules Inds. Ltd vs CCCE, Mumbai 2002 (142) ELT (599) (Tri Mumbai) maintained by Supreme Court 2003 (156) ELT A105.

- (9) It is pertinent to mention that both in case of ICPA supra and Hagel supra the products in question were similar to applicants' product containing Chlorhexidine gluconate which is a known and well established antiseptic agent. The Antiseptics are distinguished from disinfectants as antiseptics are used to killing disease causing micro organism on living tissue whereas disinfectants are used to kill micro organism on inanimate objects i.e. non living things /surfaces. Therefore Topical Antiseptic solution/Topical antiseptic hand sanitiser merit classification under HS code 3004 90 87 and not under 3808 94 00.

(10) Topical Antiseptic hand sanitiser is distinguishable from a hand sanitiser not having antiseptic ingredients . Presence of Active pharmaceutical substance Chlorhexidine gluconate (CHG) which is a known antiseptic agent along with alcohol leads to superior antimicrobial action and is therefore recommended by various authorities for use by Doctors, health workers in operation theatres / ICU and various health settings for pre and post operative care .

(11) In light of above facts and submission and judicial decision “Topical Antiseptic Solution/Topical antiseptic Hand sanitiser” Supplied by the applicant merits classification under Hs code 3004 90 87 . Accordingly supply of the same is covered by Serial number 63 of schedule II of Notification number 01/2017 -Central Tax Rate dated 28-06-2017.

6. The application for advance ruling was forwarded to the Jurisdictional GST Officer to offer their comments/views/verification report on the matter. The Additional Commissioner, Grade-1, Commercial Tax, Kanpur Zone-Second, Kanpur vide his letter dated 26.08.2020 has opined that-

1.- Hand Sanetiser is used for disinfecting/sanitising hand and HSN code of Disinfectants has been specified as 38089400 under Notificatio No. 01/2017-Central Tax dated 28.06.2017. As such, HSN code of Hand Saitiser falling in the category of Disinfectant is 38089400.

2.- Topical Antiseptic solution/Topical Hand Senitiser falling under the category of disinfectant is alcohol based sanitiser. As per Ministry of Finance Press Note dated 15.07.2020, the rate of GST on the same is 18%. Advance Ruling Authority of Goa has also ruled GST rate of 18 % on the same.

7. The Assistant Commissioner, CGST & Central Excise Division, Kanpur Dehat vide his letter dated 25.09.2020 has also opined that classification of Topical Antiseptic Solution/ Topical Antiseptic Hand Sanitiser is under HSN 3808.

8. The applicant was granted a personal hearing on 09.10.2020 which was attended by Shri Ashish Kumar Bansal, Chartered Accountant/Authorized representative. During personal hearing, he reiterated the submissions made in the application of advance ruling and explained the composition of product.

DISCUSSION AND FINDING

9. At the outset, we would like to make it clear that the provisions of both the CGST Act and the UPGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the UPGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, a reference to such a similar provision under the CGST Act / UPGST Act would be mentioned as being under the ‘CGST Act’.

10. We have gone through the submissions made by the applicant and have examined the explanation submitted by them. At the outset, we find that the issue raised in the application is squarely covered under Section 97(2)(a) of the CGST Act 2017 being a matter related to classification of goods. We therefore, admit the application for consideration on merits.

11. We observe that the applicant has sought advance ruling on the issue-

- (1) Whether 'Topical Antiseptic Solution/Topical Antiseptic Hand Sanitiser' is classifiable under HSN code 3004 90 87 (medicament) or 3808 94 00 (disinfectant).
- (2) What is rate of tax payable on 'Topical Antiseptic Solution/Topical Antiseptic Hand Sanitiser' under Central Goods and Services Tax Act, 2017; Uttar Pradesh Goods and Service Tax Act, 2017?

12. As per Section 9(1) of the CGST Act, 2017, the levy of tax is on the supply of goods or services "at such rates" as may be notified by the Government on the recommendations of the Council. Accordingly, **Notification No. 1/2017-Central Tax (Rate) dated 28-Jun-2017** has been issued to notify the rates. Entry No. 87 of Schedule III of the said notification which stipulates the rate of 18% reads as under:

S.No	Chapter/Heading/Sub-Heading/Tariff Item	Description of Goods
87	3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products

Entry No. 63 of Schedule II of the said notification which stipulates the rate of 12% reads as under:

S.No	Chapter/Heading/Sub-Heading/Tariff Item	Description of Goods
63	3004	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) 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

13. We proceed to examine as to whether the sanitizers will fall under entry no. 87 of Schedule III as "disinfectants and similar products" attracting GST @ 18% or whether the same shall fall under entry no. 63 of Schedule II as "medicaments" attracting GST @ 12%. The opening paragraph of the referred notification provides that the stipulated rate in the given Schedules shall apply on the supply of goods which should not only fall in the given tariff item, sub-heading, heading or Chapter but also meet the specified description. Also, last paragraph of the said notification states that "Tariff item", "sub-heading", "heading" and "Chapter" shall mean as specified in the First Schedule to the Customs Tariff Act, 1975 and the rules for the interpretation of the First Schedule to the said Act including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

14. To determine correct classification, we proceed to examine whether the sanitizers will fall under the heading "3808" provided under entry no. 87 or not and also whether the sanitizers will satisfy the description "Insecticides, rodenticides, fungicides, herbicides, anti-

sprouting products and plant-growth regulators, disinfectants and similar products” mentioned in the said entry. To determine the same we need to refer to the heading 3808 as specified under the Customs Tariff Act, 1975 and also refer to the rules of interpretation made in this regard.

15. We find that the Heading “3808” under the Customs Tariff Act, 1975 also covers the goods of the same description as provided under entry no. 87 except with the condition that such goods shall be put up in forms or packings for retail sale or as preparations or articles. Further Rule 1 of rules for the interpretation provides that the classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes. Now to determine the meaning of the term “disinfectants and similar products” as mentioned in the heading under 3808, we shall have to take recourse to the Explanatory Notes under HSN as issued by WCO. Supreme Court in the case of CCE v. Wood Craft Products Ltd. 1995 (77) E.L.T. 23 (S.C.) has approved the reference to the Explanatory Notes since the tariff is patterned on the HSN formulated by WCO for which the said notes are issued. Relevant portion of the said notes under heading 3808 in context of sanitizers is as under:

“(IV) Disinfectants

Disinfectants are agents which destroy or irreversibly inactivate undesirable bacteria, viruses or other micro-organisms, generally on inanimate objects.

Disinfectants are used, for example, in hospitals for cleaning walls, etc., or sterilising instruments. They are also used in agriculture for disinfecting seeds and in the manufacture of animal feeds to control undesirable microorganisms.

The group includes sanitisers, bacteriostats and sterilisers.”

16. As such, it is observed that although the term “disinfectants” appears to be limited to agents which are generally applied on inanimate objects, it also includes “sanitizers” expressly. Therefore the ambit of the terms used in the heading 3808 extends to even those goods such as sanitizers which are applied on the human hands and not just on an inanimate objects.

17. We find that the Ministry of Finance issued a press release dated 15.07.2020 clarifying that ‘hand sanitizers attract GST at the rate of 18%’. However, the party is of the view that Topical Antiseptic Sanitiser is classifiable under HSN 3004 attracting GST of 12%.

18. The term “medicaments” has not been defined in the **CGST Act, 2017** or the Rules. Explanatory Notes on HSN defines the said term under heading 3003 as under:

“This heading covers medicinal preparations for use in the internal or external treatment or prevention of human or animal ailments. These preparations are obtained by mixing together two or more substances.”

19. It can thus be observed that the term “medicaments” not only cover those medicinal preparations which are meant for the treatment of human ailments but also cover even those medicinal preparations which are meant to prevent human ailments.

20. The Explanatory Notes under heading 3003 in the context of “medicaments” stipulate that it shall not cover goods (such as herbal infusions or herbal “teas” or food supplements) which are meant to contribute to general health and prevent possible nutritional deficiencies. Therefore, we are of the view that based on the intent emanating from the Explanatory Notes that the goods meant for general hygiene which may prevent the host of illnesses or diseases will not be considered as a medicament.

21. Further, The term ‘medicament’ as defined in the *Oxford Dictionary* is ‘a substance used for medical treatment’ As per *McMillan Dictionary* medicament is ‘a substance used for treating an illness or injury’. The *American Heritage Medical Dictionary* defines it as ‘An agent that prompts recovery from injury or ailment; amedicine’. The term therapeutic as defined in the *Oxford Dictionary* is a treatment designed to help/treat an illness. As per *Collins Dictionary*, therapeutic treatment is designed to treat an illness or to improve a person’s health, rather than to prevent an illness. Similarly, the *dictionary meaning* of Prophylactic Uses is a substance or device used for preventing disease. In other words, to determine whether or not a product or a formulation is to be labelled as a ‘medicament’ it is necessary to consider its efficacy in treating or remedying an ‘injury’ an ‘ailment’ an ‘illness’ or a ‘disease’. Hence, it becomes imperative to look into the definition of ‘injury’. *Miller-Keane Encyclopaedia and Dictionary of Medicine, Nursing, and Allied Health, Seventh Edition* defines ‘injury’ as ‘harm or hurt; usually applied to damage inflicted on the body by an external force’. Again, in Medical terms ‘illness’ or ‘ailment’ is often defined as ‘a physical or mental disorder’. As such, the hand santiser is not a medicament being not used for treatment of illness or injury.

22. In Ciens Laboratories case {2013 (295) E.L.T. 3(S.C.)}, the Hon’ble Supreme Court has held that prior to adjudicating upon whether a product is a medicament or not, Courts have to see what the people who actually use the product understand the product to be. **If a product’s primary function is “care” and not “cure”, it is not a medicament.** Cosmetic products are used in enhancing or improving a person’s appearance or beauty, whereas medicinal products are used to treat or cure some medical condition. A product that is used mainly in curing or treating ailments or diseases and contains curative ingredients even in small quantities, is to be branded as a medicament.

23. The Hon’ble Supreme Court in the case of **Commissioner of Central Excise v. M/s Sarvotham Care Limited (2015 (322) E.L.T. 575 (S.C.)** has held that suggestion that shampoo should be used once a week and on other days, normal shampoos may be used, showed it was to be used like medicine, unlike other normal Shampoos. It was more so as it was not used for cleaning hair. Hence, shampoo was classifiable as medicine under sub-heading 3003.10 of Central Excise Tariff and not under sub-heading 3305.99 ibid as ‘preparation for use on hair’.

24. The Hon’ble Supreme Court in the case of **P.L. Pharmaceuticals Ltd. v. CCE (1995 Supp. (3) SCC 1)** has held that the product Selenium Sulfide Lotion will be classified as a Pharmaceutical Product under Chapter 30 because the dominant use of the product was medicinal and was sold only on medical prescription as a medicine for the treatment of disease known as Seborrhoeic Dermatitis.

25. We find that that even sanitizers are manufactured based on formulations Ethanol 70% (v/v) or Isopropyl alcohol 75% (v/v), Chlorhexidine Gluconate Solutuion Ip 2.5% v/v and Sanitizers can aid in the prevention of the human ailment in the form of COVID-19

disease; it does not qualify as medicaments because for the goods in question to be treated as "medicament", it should cure or prevent a specific ailment. Goods which are meant for general hygiene or well-being of a person which may incidentally lead to the prevention of a host of illnesses or ailments cannot be considered as a medicament. It is for this reason that goods like soaps, ordinary shampoos, etc. are not treated as medicaments. The World Customs Organization has also classified the Hand Sanitizer under HSN 3808.94.

26. In view of the above discussions, we, both the members unanimously rule as under;

RULING

27.

Question Whether 'Topical Antiseptic Solution/Topical Antiseptic Hand Sanitiser' is classifiable under HSN code 3004 90 87 (medicament) or 3808 94 00 (disinfectant)?

Answer:- The Topical Antiseptic Solution/Topical Antiseptic Hand Sanitiser" is classifiable under HSN code 3808 9400.

Question:- What is rate of tax payable on 'Topical Antiseptic Solution/Topical Antiseptic Hand Sanitiser' under Central Goods and Services Tax Act, 2017; Uttar Pradesh Goods and Service Tax Act, 2017?

Answer:- CGST rate on 'Topical Antiseptic Solution/Topical Antiseptic Hand Sanitiser is 9% as per entry no. 87 of schedule III of Notification No. 01/2017-CT(Rate) dated 28.06.2017. Similarly, SGST rate on 'Topical Antiseptic Solution/Topical Antiseptic Hand Sanitiser is 9%.

28. This ruling is valid only within the jurisdiction of Authority for Advance Ruling Uttar Pradesh and subject to the provisions under Section 103(2) of the CGST Act, 2017 until and unless declared void under Section 104(1) of the Act.



(Dinesh Kumar Verma)
Member of Authority for Advance
Ruling



(Abhishek Chauhan)
Member of Authority for Advance
Ruling

To,

M/s Eris Pharmaceuticals Private Ltd
E-36, Panki Industrial Area Site-3
Kanpur-208022

AUTHORITY FOR ADVANCE RULING –UTTAR PRADESH

Copy to –

1. The Chief Commissioner, CGST & Central Excise, Lucknow, Member, Appellate Authority of Advance Ruling.
2. The Commissioner, Commercial Tax, Uttar Pradesh, Member, Appellate Authority of Advance Ruling.
3. The Commissioner, CGST & C. Ex, Kanpur, 117/7, Sarvodaya Nagar, Kanpur, 208005.
4. The Deputy/Assistant Commissioner, CGST & Central Excise, Division-Kanpur Dehat, 117/7, Sarvodaya Nagar, Kanpur, 208005.
5. Through the Additional Commissioner, Gr-I, Commercial Tax, Kanpur Zone-Second, Uttar Pradesh to jurisdictional tax assessing officers.

Note: An Appeal against this advance ruling order lies before the Uttar Pradesh Appellate Authority for Advance Ruling for Goods and Service Tax, 4, VibhutiKhnad, Gomti Nagar, Lucknow – 226010, within 30 days from the date of service of this order.