

M/s. Dabur India Ltd.

Appellate Authority for Advance Ruling — Uttar Pradesh

Order No. 8/AAAR/2019 dated 19.08.2019

Q Questions Before the Authority

- Classification of the product Odomos being manufactured and supplied by them.

F Facts

The applicant is a manufacturer of various Fast-Moving Consumer Goods, including the product Odomos. They sought an advance ruling on the correct classification of Odomos, which the original Authority for Advance Ruling classified under HSN 38089191. The applicant appealed this decision, contending that the product should be classified as a medicament under sub-heading 3004 90 99.

H Ruling

Classification of Odomos

Classified under HSN
38089191

Covered under Chapter 38 of the Customs Tariff Act

The Appellate Authority for Advance Ruling upheld the original order, confirming that Odomos is correctly classified under Chapter 38 of the Customs Tariff Act. The authority rejected the applicant's contention that the product qualifies as a medicament, emphasizing its primary identity as a mosquito repellent.

R Reasoning

The authority applied the **General Rules for the Interpretation of Import Tariff**, noting that specific headings are preferred over residual ones. It determined that the product is marketed and commonly understood as a mosquito repellent, rather than a medicine used to cure illness. The authority observed that the product's regulation under the Drugs and Cosmetics Act does not automatically confer the status of a medicament for tax classification purposes. It concluded that the **common parlance test** and the product's intended use as a repellent support classification under heading 3808.

P Provisions Relied On

Section 99 of the Uttar Pradesh Goods and Service Tax Act, 2017

Section 100 of the Central Goods and Service Tax Act, 2017

Section 101 of the Central Goods and Service Tax Act, 2017

Customs Tariff Act, 1975

Drugs and Cosmetics Act, 1940

Insecticides Act, 1968



For the Practitioner

This ruling confirms that mosquito repellent creams are classified under **HSN 3808** rather than as medicaments under Chapter 30. It reinforces the principle that the **common parlance test** and the specific nature of the product's use take precedence over its regulatory status under the Drugs and Cosmetics Act. Practitioners should note that this decision limits the ability to claim lower tax rates applicable to pharmaceuticals for products primarily marketed as repellents.

Source

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority; where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: www.gstcouncil.gov.in -> up_aaar_08_2019-20_19.08.2019_dil.pdf

Prepared 13-10-2026.

About Patron Accounting LLP

Patron Accounting LLP is a CA and CS-led accounting and compliance firm working with businesses across India since 2019 — bookkeeping, GST, income tax, payroll, company and LLP compliance, audit and the certificates banks and regulators ask for.

Pune (HQ)

RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Delhi

3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Ahmedabad

Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp...

Mumbai

104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Gurugram

Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram...

Talk to us: **+91 94594 56700** | sales@patronaccounting.com | patronaccounting.com