

Shri. Gopal Gireesh, Veena Chemicals

Authority for Advance Ruling — Kerala

ORDER No. CT/4683/2018-C3

Dated **29.05.2018**

Q Questions Before the Authority

- Whether implants for joint replacements falling under HSN Code 90213100 are covered under Serial No. E(9) of List 3 of Entry 257 of Schedule I of Notification No. 01/2017-Central Tax (Rate) attracting GST at 5%, or under Serial No. 221 of Schedule II attracting GST at 12%.

F Facts

The applicant is a retail dealer engaged in the distribution and trading of implants for joint replacements purchased from M/s Johnson & Johnson Pvt Ltd. The products fall under HSN Code 90213100 (Artificial Joints). The applicant sought an advance ruling to clarify whether these items attract 5% GST under the specific entry for assistive devices or 12% GST under the general entry for artificial body parts.

H Ruling

Classification and GST rate for implants for joint replacements under HSN Code 90213100

Covered under Serial No. E(9) of List 3 of Entry 257 of Schedule I of Notification No. 01/2017-Central Tax (Rate) attracting GST at 5%

The Authority held that implants for joint replacements falling under HSN Code 90213100 are covered under Serial No. E(9) of List 3 of Entry 257 of Schedule I of Notification No. 01/2017-Central Tax (Rate). Consequently, the applicable GST rate on these products is **5%**.

R Reasoning

The entry at Serial No. E(9) of List 3 of Entry 257 of Schedule I specifically covers instruments and implants for joint replacement, whereas Serial No. 221 of Schedule II is a general entry covering artificial parts of the body. Applying **Rule 3(a) of the General Rules for Interpretation** of the First Schedule to the Customs Tariff Act, 1975, the heading providing the **most specific description** must be preferred over a general description. Therefore, implants for joint replacements specifically qualify under Schedule I attracting 5% GST.

P Provisions Relied On

Section 97 of the Goods and Services Tax Act, 2017

Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017 (Schedule I, Entry 257, List 3, E(9); Schedule II, Entry 221)

Rule 3 of General Rules for Interpretation of First Schedule to the Customs Tariff Act, 1975

Notification No. 50/2017-Customs dated 30.06.2017

! For the Practitioner

This ruling confirms that joint replacement implants under HSN 90213100 benefit from the concessional 5% GST rate under the specific entry for assistive/rehabilitation devices. Practitioners can rely on this order to apply the **principle of specific over general interpretation** when classifying orthopaedic implants against broader medical device entries.

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 -> [kerala-ct 4683-18-c3-gg vc.pdf](#)

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