

M/s. Advanced Hair Restoration India Private Limited

Authority for Advance Ruling — Keralam

ADVANCE RULING No. KER 37/2025

Dated **24.11.2025**

Q Questions Before the Authority

- Whether exemption is eligible on the healthcare services of treatment to psoriasis in skin and head, dandruff, dermatitis, anti-fungal treatment and folliculitis in accordance with Notification No.12/2017/Central Tax Rate dated 28.6.2017?

F Facts

The applicant is a clinical establishment providing healthcare services including treatment for skin conditions like psoriasis, dandruff, dermatitis, and folliculitis. They employ qualified medical officers and dermatologists to provide these treatments. The applicant sought a ruling on whether these specific services qualify for GST exemption under the relevant notification.

H Ruling

Exemption eligibility for treatment of psoriasis, dandruff, dermatitis, anti-fungal infections, and folliculitis

Yes, these services are exempted

Exemption is under Sl. No. 74 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017

The Authority ruled that the healthcare services provided by the applicant for the specified dermatological conditions are exempt from GST. It concluded that these services fall within the definition of healthcare services provided by a clinical establishment. However, the ruling clarifies that purely cosmetic procedures, such as hair transplants not intended to restore anatomy or function, remain ineligible for this exemption.

R Reasoning

The Authority determined that the applicant qualifies as a clinical establishment and the services provided constitute healthcare services as defined in Notification No. 12/2017-Central Tax (Rate). The conditions treated are recognized medical ailments requiring professional diagnosis and therapeutic care, thus falling under the scope of illness or abnormality. The ruling relies on the definitions of healthcare services and clinical establishment provided in the notification. It distinguishes these therapeutic treatments from cosmetic or aesthetic procedures, which are explicitly excluded from the exemption.

P Provisions Relied On

Section 97(2) of the CGST Act

Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017

Clause 2(zg) of Notification No. 12/2017-Central Tax (Rate)

Clause 2(s) of Notification No. 12/2017-Central Tax (Rate)



For the Practitioner

This ruling confirms that **therapeutic dermatological treatments** provided by a clinical establishment are eligible for GST exemption. It provides a clear distinction between medical treatment for recognized ailments and **purely cosmetic procedures** like hair transplants, which do not qualify for the exemption unless they are reconstructive. Practitioners can use this to support the tax-exempt status of clinical skin treatments while noting the strict exclusion of aesthetic services.

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 -> [advanced hair restoration india private limited.pdf](#)

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