M/s Newtramax Healthcare, Chaman Vatika, Nahan Road, Puruwala, Sirmour, HP. GSTIN 02AAFFN5565L1Z3

Authority for Advance Ruling — Himachal Pradesh

Order number not printed in the scanned document. Dated 15-11-2019. T… Dated **15.11.2019**

Q Questions Before the Authority

- Whether the product/s being manufactured by the applicant fall under HSN 2106 or 3004?

F Facts

The applicant is a registered person manufacturing and supplying pharmaceutical formulations under a loan licence to manufacture Schedule C and Schedule C1 drugs under the Drugs and Cosmetics Act, 1940. Manufacturing takes place at the premises of M/s Tirupati Medicare Ltd at Paonta Sahib, under a licence valid from 26 May 2015 to 25 May 2020 covering 25 items. Items 20 and 21, Protein Powder with Vitamins and Minerals, carry labels stating 'Dosage: As directed by the physician' and 'for Prophylactic Use only', and the applicant had so far classified them under HSN 2106.

H Ruling

Whether the products manufactured under the drug licence (including Sr. Nos. 20 and 21, Protein Powder with Vitamins and Minerals) fall under HSN 2106 or 3004	****HSN 3004****	Applies to all goods listed in the drug licence issued by the competent authority and labelled as per Drugs and Cosmetics Act, 1940 standards.

The Authority held that all goods the applicant manufactures under its drug licence, including the Protein Powder with Vitamins and Minerals at Sr. Nos. 20 and 21, can be classified under HSN 3004. This applies where the goods are labelled as per the standards prescribed under the Drugs and Cosmetics Act, 1940.

R Reasoning

The Authority read the heading 3004 description, which covers medicaments consisting of mixed or unmixed products for therapeutic or prophylactic uses, against the facts. It relied on the applicant holding a valid drug licence with approvals from the competent drug authority, and on the products being listed in the Schedule C fixed dose category (serial 138). It also relied on the labels, which bear the drug manufacturing licence number, ingredients, and the wording 'for Prophylactic Use only'. The order does not analyse HSN 2106 in any depth, and its reasoning is brief.

P Provisions Relied On

Prepared as a reading aid. Where this summary and the original order differ, the order governs.

Section 96 of the CGST/HPGST Act, 2017 (constitution of the Authority)

Section 97(2)(d) of the CGST/HPGST Act, 2017 (admission of the application)

Second proviso to Section 98(2) of the CGST/HPGST Act, 2017 (personal hearing record)

Drugs and Cosmetics Act, 1940, Schedule C and Schedule C1 (licence and labelling standards)

HSN heading 3004 (description of medicaments)

! For the Practitioner

Pharmaceutical manufacturers holding a drug licence for protein or vitamin-mineral products labelled for prophylactic use may find this useful support for classifying them under HSN 3004 rather than 2106. The ruling binds only the applicant and rests heavily on its licence and labels. It does not decide the GST rate for HSN 3004 goods, does not address whether such products are foods or supplements under other laws, and is not binding on other states' officers.

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 -> ar iro newtramax.pdf

Prepared 14-11-2026.

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