

Nuclear Healthcare Limited

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-02/2017/B- 06 Mumbai, dt. 21/02/2018

Dated **21.02.2018**

Q Questions Before the Authority

- Whether the product 'Fludeoxyglucose' or 'FDG' can be classifiable under Chapter 3006 3000 of the Central Excise Tariff Act, 1985?
- Whether chemicals used as pharmaceuticals that are inorganic or/ and of organic nature shall merit classification only under Chapter 28 & 29 and not under Chapter 30 which has been specifically carved out for chemical pharmaceuticals by makers of law?

F Facts

The applicant manufactures Fludeoxyglucose (18F-FDG), a radiopharmaceutical used in medical imaging (PET scans). They sought an advance ruling on the correct classification of this product, contending it should be classified as a diagnostic reagent under Chapter 30. The applicant argued that as a pharmaceutical, it should fall under Chapter 30 rather than Chapter 28, which covers radioactive elements and isotopes.

H Ruling

Classification of FDG	Not Chapter 3006 3000	The product is classified under Chapter 28
General question on pharmaceutical classification	Not entertained	Question was too general for an advance ruling

The Authority ruled that the product is not classifiable under Chapter 3006 3000. Regarding the second question, the Authority held that it was of a general nature and could not be entertained under section 98 of the GST Act.

R Reasoning

The Authority relied on the HSN Explanatory Notes, specifically General Note 1 of Section VI, which mandates that all radioactive chemical elements and isotopes, and compounds thereof, are classified under heading 28.44, even if they could fall under other headings. Since 18F-FDG is a compound of the radioisotope 18F, it must be classified under heading 28.44. The Authority determined that the specific provisions for radioactive materials override the general classification for pharmaceutical goods under Chapter 30. Consequently, the applicant's contention for classification under Chapter 30 was rejected.

P Provisions Relied On

Section 97 of the Central Goods and Services Tax Act, 2017

Section 98 of the Central Goods and Services Tax Act, 2017

Central Excise Tariff Act, 1985

General Note 1 of Section VI of the HSN

! For the Practitioner

This ruling confirms that radiopharmaceuticals containing radioactive isotopes are to be classified under **Chapter 28** as radioactive compounds, rather than as diagnostic reagents under Chapter 30. It serves as a warning that specific tariff notes for radioactive materials take precedence over general pharmaceutical classifications. Practitioners should note that the Authority refused to provide a broad ruling on the classification of all pharmaceutical chemicals, limiting the decision to the specific product in question.

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 -> [maharashtra gst-ara-02 2017 b-02 dt 21.02.18.pdf](#)

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