

GIB/AP/M/S LAURUS/28.03.18/AAR-94

Advance Ruling Category : Rate

State : Andhra Pradesh

Order No.: GIB/AP/M/S LAURUS/28.03.18/AAR-94

Name of Entry :

M/s Laurus Labs

Date : 28-03-2018

Product/ Service Involve :

Drugs and Medicine

Breif Issue :

Whether the applicant is eligible or not, to claim a lower rate of GST i.e. 5% under SI. No. 180 of schedule -I of the rate schedule under Notification No, 01/2017 - Central Tax (Rate) dated 28.06.2017 read with corrigendum dated 30.06.2017 on supply of 1. EFAVIRENZ 2. EMTRICITABINE 3. SUNTIMB MALATE 4. RALTEGRAVIR POTASIUM 5. LATANOPROST, which also falls under SI. No. of Schedule III.

Decision of Advance Ruling Authority :

The applicant is entitled to claim the benefit of lower rate of GST i.e. 5% under SI. No. 180 of schedule -I of the rate schedule under Notification No, 01/2017 - Central Tax (Rate) dated 28.06.2017 read with corrigendum dated 30.06.2017 on supply of 1. EFAVIRENZ 2. EMTRICITABINE 3. SUNTIMB MALATE 4. RALTEGRAVIR POTASIUM 5. LATANOPROST