

GIB/WB/AKANSHA HAIR/17.01.18/AAR-74

Advance Ruling Category : Classification

State : West Bengal

Order No.: GIB/WB/AKANSHA HAIR/17.01.18/AAR-74

Name of Entry :

Akansha Hair & Skin Care Herbal Unit Pvt Ltd

Date : 17-01-2018

Product/ Service Involve :

Classification of skin care preparations...Whether its skincare preparations are medicaments

Breif Issue :

To decide whether a product is medicament or not two test are required:

- I. Whether the item is commonly understood as a medicament which is called the common parlance test
- II. Are the ingredients used in the product mentioned in the authoritative textbooks on Ayurveda

Decision of Advance Ruling Authority :

Preparations for the care of the skin namely, Rupam (Pimple Pack) and Pailab (Anti-Crack Cream), in the list submitted by the Applicant of the Application are classifiable as Medicament under heading 3004 remaining products mentioned in the list submitted by them are not offered primarily as medicaments and, therefore, not to be included under heading 3004.