



The Indian Pharmaceutical Association (IPA)

(Society Regn No. Bom. 10 of 1960 GBBSD • Public Trust Regn. No. F- 746 (Bom) dt. 4.4.1960)

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MISSION

The Indian Pharmaceutical Association (IPA) is the national professional body of pharmacists engaged in various facets of the profession of pharmacy. The IPA is committed to promote the highest professional and ethical standards of pharmacy, focus the image of pharmacists as competent healthcare professionals, sensitize the community, government and others on vital professional issues and support pharmaceutical education and sciences in all aspects

IPA/110/61

June 21, 2017

2016 - 2018

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Immediate

Past President

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Commissioner GST

Policy Cell, Goods & Service Tax,

Central Board of Excise & Customs,

Department of Revenue, Ministry of Finance,

Government of India

North Block, New Delhi - 110001

Sub:- Request for considering revision in GST Rate fixed for “**Empty Gelatin Capsules and HPMC Capsules**”.

Ref:- GST Tariff – Product HSN Code – 96020030

Respected Sir,

We would like to introduce our association, The Indian Pharmaceutical Association (IPA) as the oldest premier association of pharmaceutical professionals in India, with a member base of over 13,000, spread across the length and breadth of the nation. IPA operates in India through 20 state branches and more than 46 local branches. The members represent various facets of pharmaceutical profession viz., industry, regulatory, community and hospital pharmacy practices and education. As a member of the Drug Technical Advisory Board, India, IPA is actively involved in advising the government on matters of professional importance. IPA is affiliated with international pharma associations like FIP, FAPA, CPA, AAPS, AAiPS, and is working with international bodies such as WHO and WHPA for carrying out various collaborative professional activities that include organizing training programmes for pharmacy professionals from industry, academics, regulatory and practice. IPA makes representations to the authorities on matters of professional interest and works constantly towards upgrading the standards of pharmacy professional services offered by the pharmacists. IPA's major objective is to position pharmacists as one of the important healthcare providers in our country.

On behalf of The Indian Pharmaceutical Association (IPA), we would like to suggest as most of the pharmaceutical formulations are classified to attract GST of 0 %, 5% or 12%, therefore we propose that GST on inputs like “**Empty Hard Gelatin Capsules and HPMC Capsules**” to be either kept at 12% or 18% so that the prices of drugs are within the common persons reach without much effecting the current prices of formulations. This will give the revenue neutrality in line with meeting the government objectives.



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The GST Rate for the said product as approved by GST council in the meeting held on 18th and 19th May 2017 is 28% (Sr. No. 96) which is much higher as compared to the current effective indirect tax rate.

We request the honorable council through your good selves to consider our request to revise the GST rate to 12% or 18% for "**EMPTY HARD GELATIN CAPSULES and HPMC Capsules**" from 28% listed.

We look forward to your kind consideration to our request.

With best and warm regards.

Kaushik Desai
Hon. Gen. Secretary

CC - Shri Arun Jaitley, Finance Minister, Ministry of Finance
Hon'ble Smt. N. Sitharaman, Minister of Commerce & Industry, Govt. of India
Help Desk, GST Council, Govt. of India