

Janak Vaghani

Classification – Medicament- Insecticides-Mosquito Repellents. Dettol antiseptic liquid HSN 3004.90, Harpic Toilet Cleaner and Lizol Floor Cleaner HSN 3808 and Mortein Mosquito Coil, Mat and Liquid Vaporizer HSN 8516 79 20. Entry 36(8)(h)(vi), 44(5) of Schedule III and 27(4) and 66 of Notification SRO 82/06 dated 21.01.2006 of the Kerala Value Added Tax Act,2003. The SC held that the goods; - Dettol is used as an antiseptic liquid and is used in hospitals for surgical use, medical use and midwifery use, due to its therapeutic & prophylactic properties. Therefore, the same can be said to be an item of medicamen.....