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Classification of Goods-Drugs and Medicine-Medicated Goods Nycil Prickly Heat Powder-Not a Medicine. Nycil Prickly Heat Powder although medicated is covered by Talcum Powder in view of specific entry. Entry 20-(A) of Part C and Entry 1(iii) of Part-F of First Schedule to The Tamil Nadu General Sales Tax Act, 1959. Entry 79 and 127 of the First Schedule to The Kerala General Sales Tax Act, 1963. HSN 33049190. Whether a Prickly Heat Powder a talcum powder is cosmetics or medicated goods to be covered under the drugs and medicine was a subject matter of litigation under sales tax act of various states and central excise Act. One such issue was before the Supreme Court to decide whether it is a talcum powder or drugs and medicine under the Kerala General Sales Tax Act and Tamil Nadu Sales Tax Act respectively. The SC held as.....