



Medicine HSN Code 3004

GST rate reference sheet for India

Quick reference for pharmacies, distributors, wholesalers and GST billing teams

CURRENT GENERAL RATE

5%

Most qualifying drugs and medicines

including qualifying HSN 3004 medicaments, unless a specific Nil-rate entry applies

Effective for revised goods rates from 22 September 2025

INTRA-STATE SUPPLY

CGST 2.5% + SGST/UTGST 2.5%

Total GST: 5%

INTER-STATE SUPPLY

IGST 5%

Subject to correct classification and rate entry

What qualifies under HSN 3004?

Medicaments (excluding goods of headings 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic use, put up in measured doses or in forms or packings for retail sale. The tariff description also includes qualifying Ayurvedic, Unani, Siddha, Homoeopathic and Bio-chemic system medicaments.

Examples that may qualify when product facts and tariff description support it:

Tablets

Capsules

Syrups

Certain injections

Medicinal creams / ointments

Qualifying traditional-system medicines

Quick rate decision

1. Confirm that the actual product meets the 3004 tariff description.
2. Check the named Nil-rate list on page 3 and match the exact product.
3. If no Nil-rate entry applies, verify the current taxable rate entry (generally 5% for qualifying medicines).
4. Record the effective date and apply CGST + SGST/UTGST or IGST according to the supply.

Classification caution

Do not assign HSN 3004 or the 5% rate from the word "medicine" alone. Check the product's ingredients, formulation, therapeutic/prophylactic use, presentation, full tariff description and any specific exemption. Supplements, vitamins, cosmetics, diagnostic products, vaccines, dressings and other healthcare goods may fall under another tariff heading or a different entry. A product-specific classification review may be needed.

LATEST REVIEW: checked against the 56th GST Council rate changes and the 57th Council recommendations published 8 October 2026. The 57th meeting focused mainly on process reforms; no medicine-specific HSN 3004 rate revision was identified in its published recommendations. Recheck notifications before invoicing.



Check the heading before applying a rate

Use this as a triage guide, not a substitute for classifying the actual product. Chapter descriptions below are simplified; use the full tariff and current GST rate/exemption notification for the final decision.

HSN heading	Broad product description	Classification checkpoint	Rate approach
3004	Medicaments for therapeutic/prophylactic use in measured doses or retail packs. Excludes goods of 3002, 3005 and 3006.	Verify use, composition, dosage form/retail presentation and full tariff item.	Generally 5%; check named Nil-rate exemption.
3003	Mixed medicaments for therapeutic/prophylactic use, not put up in measured doses or retail packs.	Distinguish from a finished measured-dose/retail-pack product under 3004.	Check exact rate and any specific exemption.
3002	Specified biological products, including certain blood, antisera and immunological products.	Do not move a vaccine/biological automatically to 3004; review product and tariff notes.	Check exact rate entry/exemption.
3005	Wadding, gauze, bandages and similar medical articles, including specified medicated dressings.	Product article may be a dressing rather than a medicament.	Check current entry for the exact article.
3006	Pharmaceutical goods specifically listed in Chapter 30 Note 4.	Use only where the product matches a specific 3006 description.	Check exact rate entry/exemption.
Other / uncertain	Supplements, vitamins, cosmetics, diagnostic products, devices or mixed product kits may classify elsewhere.	Review ingredients, intended use, claims, presentation and full tariff schedule.	Do not assume 5% or 3004 from retail channel/name.

Five-step rate check before billing

1. Identify the exact product and read its ingredients / formulation and label.
2. Confirm whether it meets heading 3004 or another Chapter 30 / tariff heading.
3. Check Notification 9/2025-Central Tax (Rate) for taxable rates and Notification 10/2025-Central Tax (Rate) for listed exemptions.
4. Match any Nil-rate entry exactly; do not extend a named exemption to a similar-sounding product.
5. Confirm the effective date, supply type (CGST + SGST/UTGST vs IGST), and any later amendment.

Named Nil-rated medicine exceptions

The GST Council's 2025 rate-change schedules list the following Chapter 30 drugs/medicines for Nil rate. These are specific named entries, not a blanket exemption for all medicines or all HSN 3004 products. Verify exact product identity and current notification wording.

REDUCED FROM 5% TO NIL

Chapter 30: Agalsidase Beta; Imiglucerase; Eptacog alfa activated recombinant coagulation factor VIIa

REDUCED FROM 12% TO NIL | 33 NAMED DRUGS/MEDICINES | CHAPTER 30

- Onasemnogene abeparvovec
- Asciminib
- Mepolizumab
- Pegylated Liposomal Irinotecan
- Daratumumab
- Daratumumab subcutaneous
- Teclistamab
- Amivantamab
- Alectinib
- Risdiplam
- Obinutuzumab
- Polatuzumab vedotin
- Entrectinib
- Atezolizumab
- Spesolimab
- Velaglucerase Alpha
- Agalsidase Alfa
- Ruriectocog Alpha Pegol
- Idursulphatase
- Alglucosidase Alfa
- Laronidase
- Olipudase Alfa
- Tepotinib
- Avelumab
- Emicizumab
- Belumosudil
- Miglustat
- Velmanase Alfa
- Alirocumab
- Evolocumab
- Cystamine Bitartrate
- CI-Inhibitor injection
- Inclisiran

Important: Council schedule references Chapter 30 for these named entries; it does not mean each one is HSN 3004.

Official references (click to open)

[GST Council 56th meeting rate schedules \(incl. HSN 3004 and Nil lists\)](#)
[CBIC Notification 9/2025 - Central Tax \(Rate\), revised goods rates](#)
[CBIC Notification 10/2025 - Central Tax \(Rate\), exempt goods list](#)
[GST Council FAQ on 56th Council decisions and notification references](#)
[57th GST Council recommendations, 8 October 2026 \(latest review\)](#)

Reference only; verify the current notification and product classification before issuing an invoice.