



‘Artificial Ceramic Teeth’ fitment as cosmetic-treatment, ‘Dental Veneers for smile-designing’ not ‘Health-care’ service

Maharashtra AAR holds that Zirconium Oxide Ceramic Dental Blanks in different sizes as sold by the Applicant are classifiable under Heading 69091200 as ‘Ceramic Ware’ for use in laboratory, etc. taxable at 18% as per Entry no. 185B of Schedule III of Notification no.1/2017 dated June 28, 2017; Applicant is engaged in manufacture, sale and exports of various ceramic products known as Industrial or Technical ceramic and also operates a dental clinic wherein all dental treatment including the fitment of artificial ceramic teeth, crowns, bridges, dental restoratives etc. are carried out by qualified Dentists who can be considered as Authorized Medical Practitioners, since Dentistry is a part and parcel of Medical Practice; On going through the Zircon Industry Association, observes that Zircon is the primary mineral, which is a co-product from the mining and processing of ancient heavy material sand deposits, and is used in many different applications including advanced ceramics and biomedical implants and therefore, can be treated as ceramic ware; Opines that, services of providing Artificial Teeth, Crown, Bridges, etc. falls under SAC 999312 as ‘Human Health and Social Care services’, attracting NIL rate of GST as per Notification no 12/2017 dated June 28, 2017, only when the same are provided as health-care services and not as cosmetic services; Also, holds that, services of bleaching of teeth and dental veneers for smile designing provided by Applicant falls under SAC 999722 as Cosmetic treatment as it is done to enhance smile and cannot be considered as services by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy and thus, falls under exclusion part of ‘Healthcare Services’; Rejects Applicant’s plea that said product is used in dentistry for artificial teeth and should therefore be covered under the same HSN as artificial teeth i.e. 9021 of the GST Tariff clarifying that the product when it leaves the factory are in various shapes like squares and circles etc. and not in shape of teeth, not ready to be used as Artificial Teeth.