

GIB/KA/COLUMBIA ASIA HOSPITALS/27.07.18/AAR-23

Advance Ruling Category : Classification

State : Karnataka

Order No.: GIB/KA/COLUMBIA ASIA HOSPITALS/27.07.18/AAR-23

Name of Entry :

M/s COLUMBIA ASIA HOSPITALS PRIVATE LIMITED

Date : 27-07-2018

Product/ Service Involve :

Health Care Services

Breif Issue :

Issue & Facts Of The Case

M/s Columbia Asia Hospitals Private Limited, (called as the ‘Applicant’ hereinafter), having its registered office at The Icon, 2nd Floor, No.8, 80 feet Road, HAL III Stage, Indiranagar, Bengaluru 560075 has filed an application for Advance Ruling under Section 97 of CGST Act, 2017, KGST Act, 2017 read with Rule 104 of [CGST Rules 2017](#) 85 KGST Rules 2017, in form GST ARA-01 discharging the fee of Rs.5,000-00 each under the CGST Act and the KGST Act.

2. The Applicant is a private limited company engaged in providing health care services categorizing them as In-patient (IP) and Out-patient (OP) services. The Company is also engaged in supply of medicines (pharmacy) to in-patients and out-patients. It also operates Restaurant / Canteen services in its premises which is used for supplying food and other eatable items to its patients and their attendants.

“Whether the activities performed by the employees at the corporate office in the course of or in relation to employment such as accounting, other administrative and IT system maintenance for the units located in the other states as well i.e. distinct persons as per Section 25(4) of the Central Goods and Services Tax Act, 2017 (CGST Act) shall be treated as supply as per Entry 2 of Schedule I of the CGST Act or it shall not be treated as supply of services as per Entry 1 of Schedule III of the CGST Act?”.

Decision of Advance Ruling Authority :

Decision-

The activities performed by the employees at the corporate office in the course of or in relation to employment such as accounting, other administrative and IT system maintenance for the units located in the other states as well i.e. distinct persons as per Section 25(4) of the Central Goods and Services Tax Act, 2017 (CGST Act) shall be treated as supply as per Entry 2 of Schedule I of the CGST Act.

