

## **GIB/KA/TATHAGAT/21.03.18/AAR-09**

**Advance Ruling Category :** Exemption

**State :** Karnataka

**Order No.:** GIB/KA/TATHAGAT/21.03.18/AAR-09

**Name of Entry :**  
TATHAGAT HEALTH CARE CENTRE LLP

**Date :** 21-03-2018

**Product/ Service Involve :**  
Cardiology related, life saving, health care services to the patients

**Breif Issue :**

Whether GST is leviable on the rent payable by a Hospltal, catering llfe saving servlces?'

**Decision of Advance Ruling Authority :**

The impugned service of Rental or leasing services involving own or leased non-residential property is classified under the heading (SAC) 997212 and is taxable under GST.

Also there is no provision available in the Act which allows exemption on an input service if the output service provided by the taxable person is exempt.

GST is leviable on the rent paid / payable for premises, taken on lease by the applicant.