

GIB/TN/SHIFA HOSPITAL/23-09-2019/AAR-301

Advance Ruling Category : Classification

State : Tamil Nadu

Order No.: GIB/TN/SHIFA HOSPITAL/23-09-2019/AAR-301

Name of Entry :

Shifa Hospital

Date : 23-09-2019

Breif Issue :

Facts & Issue Of The Case :

The applicant is registered under GST Act, and is engaged in providing health care services to both patients and in-patients. The applicant has sought advance ruling on the following Question:

- Whether the medicines, consumables and implants used in the course of providing health care services to in patients for diagnosis or treatment would be considered as “composite Supply” and accordingly eligible for exemption under the category “HEALTH CARE SERVICES” ?

It has been stated that the exemption is applicable to a “Clinical Establishment” when services by the way of diagnosis or treatment or care for illness, etc. are undertaken by such establishment under the directions of a medical doctor.

Decision of Advance Ruling Authority :

Decision :

- Medicines, consumables and implants used in the course of providing health care services to in patients by the applicant is a composite supply of In patient services Classifiable under SAC 999311.
- As defined in para 2 (zg) of Notification No. 12/2017-C.T. (rate) dated 28.06.2017 as amended and notification No. II (2) /CTR/532(d-15)/2017 vide G.O (Ms) No. 73 dated 29.06.2017, supply of health care services or inpatient services by the applicant is exempted from CGST and SGST as per Sl. No 74 of the above notification respectively.