

GIB/KL/ABBOTT HEALTHCARE/14.12.2018/AAAR-57

Appellate Advance Ruling Category : Classification of Supply

State : Kerala

Order No.: GIB/KL/ABBOTT HEALTHCARE/14.12.2018/AAAR-57

Name of Entry :
ABBOTT HEALTHCARE PRIVATE LIMITED

Date : 14-12-2018

Breif Issue :

FACTS OF THE CASE:

The appellant is a company engaged in the sale of pharmaceutical products, diagnostic kits etc. The appellant has adopted the business model of placing their own medical instruments at the premises of unrelated hospitals or laboratories and supplied the pharmaceutical products, reagents, diagnostic kits etc., to be used in such equipment by executing an agreement.

ISSUE OF THE CASE:

Whether the placement of specified medical instruments to unrelated customers like hospitals, labs etc., for their use without any consideration, for a specific period constitute supply?

Whether such movement of goods constitutes otherwise than by way of supply under GST?

Decision of Advance Ruling Authority :

DECISION:

It has to be considered as to whether any new arguments or facts have been brought on record by the Appellant, during the personal hearing, which would require the modification of the Advance Ruling Order of the original authority in the instant case. The submission on merits, including the concomitant facts, made during the Personal Hearing and presented as a summary of the agreements entered into by the relevant parties have already been discussed in detail by the original authority and we do not find any reason to modify the Order.

A thorough perusal of the facts of the said case, make it evident that it is not pari-materia, either on facts or on law, with the matter under consideration of this authority. In brief, the appellant has failed to provide any fresh cogent arguments or new evidence to further their

case to modify the ruling of the advance ruling authority in the instant case. We are of the opinion that the ruling of the original authority that the placement of the specified medical instruments in the instant case constitutes a composite supply is legally correct and proper.

The appeal is disallowed.

The present appeal has been filed against [order no.KER/15/2018 dated 26.09.2018](#)