

## **GSTIndia.biz/KAR/TATHAGAT/2018/05.09.18/AAR-13**

**Appellate Advance Ruling Category :** Taxability

**State :** Karnataka

**Order No.:** GSTIndia.biz/KAR/TATHAGAT/2018/05.09.18/AAR-13

**Name of Entry :**

Tathagat Heart Care Centre

**Date :** 05-09-2018

**Product/ Service Involve :**

Rent

**Breif Issue :**

The Appellant is a cardiology specialist hospital and has filed an Appeal against Advance Ruling regarding levy of GST on rent paid by hospital.

**Decision of Advance Ruling Authority :**

The AAAR upheld the ruling rendered under provisions of 98(4) the GST Act 2017 by Advance ruling authority vide order KAR ADRG 04/2018 dated 21-03-2018 of GST is leviable on the rent paid /payable for the premises taken on lease.