

Alcon Resort Holdings Private Ltd.

Authority for Advance Ruling — Goa

GOA/GAAR/6/2018-19 dated 22/01/2019

Q Questions Before the Authority

- Whether the service provided by the applicant (including all incidental services) amounts to a composite service under the classification of health care services exempt under Entry No. 74 of Notification 12/2017 – Central Tax.

F Facts

The applicant operates a centre named Devaaya Ayurveda & Nature Cure, providing health care services through Ayurveda, Naturopathy, and Yoga. Patients receive treatments for various conditions, including neuro-muscular problems, chronic allergies, and metabolic issues. The services include consultation, diagnosis, therapy, and the provision of medicines and diet under the supervision of qualified doctors.

H Ruling

Exemption status of health care services

Exempt

Classified as a composite supply of health care services

The authority held that the services provided by the applicant qualify as health care services. Consequently, these services are eligible for exemption under Entry No. 74 of Notification No. 12/2017 – Central Tax.

R Reasoning

The authority determined that the applicant qualifies as a clinical establishment and that the services provided are health care services as defined in the notification. It concluded that the supply of medicines, consumables, and implants in the course of treatment is naturally bundled with the health care services. Therefore, the entire arrangement constitutes a **composite supply** eligible for the **NIL rate of tax** under the specified notification.

P Provisions Relied On

Section 97(2) of the CGST/GGST Act, 2017

Section 98 of the CGST/GGST Act, 2017

Notification No. 12/2017 – Central Tax (Rate) dated 28th June, 2017

! For the Practitioner

This ruling confirms that holistic wellness centres providing integrated medical treatments under doctor supervision can qualify as clinical establishments for GST exemption purposes. It clarifies that the supply of medicines and diet as part of a treatment plan is considered a **naturally bundled composite supply**. Practitioners can use this to support claims for exemption for similar integrated health care models, provided they meet the clinical establishment criteria.

Source

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority: where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: www.gstcouncil.gov.in -> [goa-gaar-6 dt.22.01.2019 arhpl.pdf](#)

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