M/s CHINTA POLU PHILIP, SECTOR-1, KHAMTARAI, BEHIND TAGOR NAGAR, RAIPUR (C.G.), GSTIN 22ANWPP8570H1ZC

Authority for Advance Ruling — Chhattisgarh

No. STC/AAR/07/2018, Raipur, dated 26.11.2018 (date taken from the sig… Dated **26.11.2018**

Q Questions Before the Authority

- What is the GST rate applicable to 'Dietary Services' supplied to CIMS Hospital?

F Facts

The applicant sought an advance ruling on the GST rate applicable to 'Dietary Services' provided to CIMS Hospital, under an application dated 13.09.2018. The order does not describe the contract, the services, or the consideration in any detail. The application was not filed in the prescribed form and the full fee was not paid.

H Ruling

The Authority **rejected the application** without reaching the merits. The application was not in the prescribed format (GST ARA-01) and the applicant had not deposited the full fee of Rs. 10,000. The applicant had been reminded twice, by letters dated 20.09.2018 and 16.10.2018, before rejection.

R Reasoning

The Authority recorded that the application was not in the form specified as GST ARA-01 under section 97(1) of the Chhattisgarh GST Act, 2017. It also recorded that the applicant had not paid the full fee of Rs. 10,000, namely Rs. 5,000 under the SGST Act and Rs. 5,000 under the CGST Act, as required by circular No. 25/25/2017-GST. The order treats these defects as going to validity and rejects the application under section 98 of the Chhattisgarh GST Act, 2017 on that basis. The order records that the application was not filed as per the State and/or Central GST Acts and rules. No finding on the classification or rate for dietary services is recorded.

P Provisions Relied On

Section 97(1) of the Chhattisgarh GST Act, 2017 (prescribed format, GST ARA-01)

Section 97(2) of the Chhattisgarh GST Act, 2017 (category shown in the Registrar's monthly report)

Section 98 of the Chhattisgarh GST Act, 2017 (procedure for the Authority, under which the application was rejected)

Circular No. 25/25/2017-GST dated 21.12.2017 (fee of Rs. 10,000, Rs. 5,000 SGST and Rs. 5,000 CGST)

Prepared as a reading aid. Where this summary and the original order differ, the order governs.

! For the Practitioner

This order is useful mainly as a warning on filing. An application to the Chhattisgarh AAR that is not in form GST ARA-01, or that is unaccompanied by the full fee, may be rejected without a hearing on the question raised, even after reminders. The order does not decide the GST rate or classification of dietary services supplied to hospitals, and a practitioner should not cite it on that point. For the merits, a fresh application that complies with the form and fee requirements would be needed.

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 -> chhtgrh-07_2018-26.11.18-cpp.pdf

Prepared 27-10-2026.

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