M/s Cliantha Research Limited, Opposite Pushparaj Towers, Near Judgers Bunglows, Bodakdev, Ahemdabad-380054 (GSTIN: 09AACCB45351Z5)

Authority for Advance Ruling — Uttar Pradesh

Order No. 35, dated 29.07.2019 (Authority for Advance Ruling, Uttar Prad… Dated **29.07.2019**

Q Questions Before the Authority

- Whether the "Clinical Research" services provided by the applicant to entities located outside India are liable to CGST and SGST or IGST, or are eligible to be treated as an export of service under section 2(6) of the IGST Act, 2017?

F Facts

The applicant is a GST-registered entity engaged in providing clinical research and analysis services to entities in India and outside India. It sought a ruling on whether its clinical research services to foreign recipients attract CGST/SGST or IGST, or qualify as export of services under section 2(6) of the IGST Act. The scan gives inconsistent dates for the application (15.04.2019, 02.05.2019, and an ARN filed on 9 April 2019). By e-mail dated 23.07.2019, the applicant withdrew the application because it proposed to change its existing business model and would file a fresh application instead.

H Ruling

The Authority dismissed the application as withdrawn, in view of the applicant's withdrawal letter. **No ruling was given on the merits of the export-of-services or IGST question.** The order records that both members unanimously so ruled.

R Reasoning

The applicant had sought a personal hearing on 24.07.2019 and, before that, withdrew its application by e-mail dated 23.07.2019, citing a change in its business model and an intention to file afresh. The Authority treated the withdrawal as determinative and disposed of the proceeding on that basis. The order does not analyse the substantive question. Its discussion records only the question as framed and the withdrawal. The scan does not show any reasoning on section 2(6) of the IGST Act.

P Provisions Relied On

Section 98 of the CGST Act, 2017 (advance ruling proceedings)

Section 2(6) of the IGST Act, 2017 (definition of export of services), as framed in the question; not analysed in the order

! For the Practitioner

This order is a withdrawal disposal and settles nothing on the export-of-services treatment of clinical research services. It is useful mainly to confirm that the question was raised and left undecided at the Uttar Pradesh AAR. A practitioner advising a clinical research provider on export treatment should not cite it as authority. It is worth reading only if the applicant's later fresh application or its outcome is being tracked.

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 -> up_aar_35_29.07.2019_crl.pdf

Prepared 06-11-2026.

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