M/s Eurofins Advinus Ltd (Formerly Known as Advinus Therapeutics Ltd.,)

Authority for Advance Ruling — Karnataka

Advance Ruling No. KAR ADRG 14/ 2019 Dated **25.07.2019**

Q Questions Before the Authority

- Whether providing research report on activity carried out as a study of a chemical or biological entity that is still in research stage and not yet a product, and is supplied by a party located outside India, is export of service as per subsection 2 of section 13 of the IGST Act, 2017 and is considered as zero rated supply of service?

F Facts

The applicant is engaged in research and development, scientific consultancy and technical testing in pharmacology, toxicology, biology, chemistry and related fields, involving both in vitro and in vivo studies. The question concerns research reports on studies of chemical or biological entities still at the research stage, which are supplied by a party located outside India.

H Ruling

The Authority did not answer the question on its merits. The applicant sought to withdraw its application by letter dated 15.07.2019, and the Authority disposed of the application as **withdrawn** . No view is expressed on whether the supply is an export of service or zero-rated.

R Reasoning

The order records that the applicant's authorised representative appeared on 01.03.2018 and argued the matter, but the applicant later requested by letter dated 15.07.2019 that the application be withdrawn. The Authority accepted the request and passed a ruling disposing of the application as withdrawn. Because no decision was made on the substantive question, the order gives no analysis of section 13(2) of the IGST Act, 2017. The order is proceeded under section 97 of the CGST and KGST Acts, rule 104 of the CGST and KGST Rules, and subsection (4) of section 98 of both Acts.

P Provisions Relied On

Section 97 of the Central Goods and Services Tax Act, 2017 and the Karnataka Goods and Services Tax Act, 2017 (advance…

Rule 104 of the CGST Rules, 2017 and the KGST Rules, 2017 (form GST ARA-01)

Subsection (4) of section 98 of the CGST Act, 2017 and the KGST Act, 2017 (order disposing of the application)

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

Subsection (2) of section 13 of the IGST Act, 2017 (place of supply of export of services, cited in the question only)

! For the Practitioner

This order is useful only to confirm that the application was withdrawn and that no ruling exists on the export-of-service question for pre-clinical research reports supplied from outside India. A practitioner cannot rely on it as authority on whether such supplies are zero-rated under section 13(2) of the IGST Act. It also does not decide whether research on entities not yet classified as products counts as a service of export. The full order should be read only if the factual background or the procedural history of the withdrawal matters for the case.

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 -> krntk_aar_14_2019_eal_25.07.2019.pdf

Prepared 06-11-2026.

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