

M/s. Jiva Sciences Private Limited

Authority for Advance Ruling — Tamil Nadu

Advance Ruling No. 51/ARA/2026

Dated 06.08.2026

Q Questions Before the Authority

- Whether "Semen Sorting Services" would qualify as an exempt service under GST, similar to the exemption granted to semen doses?
- Can we classify "Semen Sorting Services" under SAC code 9986?
- In the absence of a specific notification or classification, under which HSN/SAC code should "Semen Sorting Services" be categorized?

F Facts

The applicant provides sex-sorting services for bovine semen by deploying proprietary technology in a laboratory setting to separate X and Y chromosome-bearing sperm cells. Raw semen collected from bulls at semen stations is delivered to the applicant's lab, where it undergoes biological processing and separation. The unpacked processed material is then returned to the semen stations for final packaging into doses used in artificial insemination.

H Ruling

Exemption status of Semen Sorting Services	No	Not exempt from payment of GST
Classification under SAC code 9986	No	Falls under SAC code 998349
Applicable HSN/SAC code	SAC code 998349	Residuary scientific and technical services entry

The Authority held that semen sorting services do **not qualify for exemption** under GST and cannot be classified under SAC 9986 as animal husbandry support services. The specialized laboratory process is classifiable under **SAC 998349** as other technical and scientific services nowhere else classified. Consequently, the service attracts GST at the standard rate of **18%**.

R Reasoning

The authority examined SAC 9986 and Notification No. 11/2017-Central Tax (Rate), which covers support services to agriculture and animal husbandry, including intermediate job work processes directly supporting livestock rearing. It observed that the applicant operates an independent, high-technology laboratory service separating sperm cells, which constitutes specialized biological testing and value-addition rather than direct support to animal rearing or farm operations. Because the service does not fit SAC 9986, it falls under Heading 9983 for scientific and technical services. Within Heading 9983, as there is no specific entry for cell sorting, it is appropriately categorized under the residuary entry **SAC 998349**, taxable at **18% GST** under Serial No. 21(ii) of

Notification No. 11/2017-Central Tax (Rate).

P Provisions Relied On

Section 97(2) of CGST Act, 2017 / TNGST Act, 2017

Section 98 of CGST Act, 2017 / TNGST Act, 2017

Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017

SAC 9986

SAC 998349

! For the Practitioner

This ruling establishes that specialized biological processing and lab-based biotech services in the livestock sector do **not qualify as animal husbandry support services** under SAC 9986. Practitioners advising biotech labs must treat off-farm technical services as taxable under **SAC 998349 at 18% GST**, even when the ultimate end-product enjoys GST exemption. The decision does not restrict or alter the tax exemption applicable to the final supply of bovine semen doses itself.

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 -> [jiva_science_aar_order.pdf](#)

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