

M/s JIVA SCIENCES PRIVATE LIMITED

Authority for Advance Ruling — Gujarat

GUJ/GAAR/R/2026/09

Dated 03.03.2026

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 semen sorting services to Semen Stations by separating X and Y chromosome-bearing sperm cells from bovine semen using proprietary technology. The processed semen is returned to the Semen Stations for final packaging and distribution for artificial insemination. The applicant sought a ruling on the classification and taxability of these services.

H Ruling

Exemption status	Yes, exempt from payment of GST	Based on classification as support services for animal husbandry
Classification under SAC 9986	Classified under SAC 9986	As an intermediate production process related to animal rearing
Alternative classification	Not relevant	In view of answers to Question No. 1 & 2

The Authority ruled that the semen sorting services provided by the applicant are classified under SAC 9986 and are exempt from GST. It determined that the activity constitutes an intermediate production process related to the rearing of animals, which is covered under the relevant exemption notification. Consequently, the services do not fall under the residual category of professional and technical services.

R Reasoning

The Authority reasoned that the applicant's service is an intermediate production process related to the rearing of animals, which falls under **Heading 9986**. It relied on Entry No. 24, Sl. No. (i) of **Notification No. 11/2017-Central Tax (Rate)**, which provides a Nil rate for such services. The Authority rejected the Department's contention that the service should be classified under the residual SAC 998399, noting that a specific classification takes precedence over a general one. Furthermore, it noted that the legislative intent is to exempt activities related to the artificial insemination of livestock.

P Provisions Relied On

Section 2(68) of the CGST Act, 2017

Heading 9986

Notification No. 11/2017-Central Tax (Rate) dated June 28, 2017

Notification No. 2/2017-CT(R) dated 28.06.2017

Notification No. 10/2025-CT(R) dated 17.09.2025

! For the Practitioner

This ruling provides clarity for service providers in the bovine breeding sector, confirming that **specialized semen sorting services** qualify for the same GST exemption as semen doses. It establishes that such activities are correctly classified as **support services for animal husbandry** under SAC 9986 rather than as general technical services. Practitioners can use this to argue against the classification of similar intermediate agricultural support services under residual tax categories.

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 -> 09_jiva_sciences_pvt_ltd_0001.pdf

Prepared 12-10-2026.

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