Smt. Anju Parakh, C-138, Sector-1, Devendra Nagar, Raipur, Chhattisgarh, GSTIN 22AESPP0220P1ZB

Authority for Advance Ruling — Chhattisgarh

No.STC/AAR/06/2019, Nawa Raipur Atal Nagar, dated 21.01.2020 (printed… Dated **21.01.2020**

Q Questions Before the Authority

- Whether GST is applicable on medical services, namely providing vaccination from the applicant's clinic, as framed in the application dated 11.09.2019 under Section 97 of the Chhattisgarh GST Act, 2017.
- The order records that the applicant's representative contended that the service of vaccination from a professional paediatrician's clinic falls under health care and is exempt from GST. This contention was not decided on its merits.

F Facts

The applicant, a professional paediatrician, provides vaccination services from her clinic in Raipur and sought an advance ruling on whether GST applies to that service. Her representative argued that the service is health care and therefore exempt. The application was received on 11.09.2019 but was incomplete, was not in Form GST ARA-01, and carried only the SGST fee of Rs. 5,000 with no CGST fee paid.

H Ruling

The Authority declined to entertain the application at this stage because the applicant did not comply with the mandatory filing procedure for advance rulings. The order does not decide whether GST applies to the vaccination service or whether any exemption is available. The Authority noted that the applicant may seek a refund of the amount paid and apply afresh in compliance with the Act and Rules.

R Reasoning

The Authority relied on Section 97(1) of the CGST Act, which permits an advance ruling application in the prescribed form and manner with the prescribed fee. Rule 104(1) requires Form GST ARA-01 with a fee of Rs. 5,000 under each of the CGST and SGST Acts, paid through the electronic cash ledger under Section 49. The applicant paid only the SGST fee and filed a defective, incomplete form. The Authority held that GSTN and Infosys email communications cannot override the statute, the Rules, or the procedure. Because the non-compliance was brought to the applicant's notice by letter dated 20.09.2019 and at the personal hearing held under Rule 98(2) on 27.12.2019, the Authority concluded that the application could not be admitted.

P Provisions Relied On

Section 97(1) of the CGST Act, 2017 (and the corresponding Chhattisgarh GST Act provision)

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

Section 98 of the CGST Act, 2017 (proceedings of the Authority)

Rule 98(2) of the CGST Rules, 2017 (personal hearing)

Rule 104(1) of the CGST Rules, 2017 (Form GST ARA-01 and fee of Rs. 5,000)

Rule 107A of the CGST Rules, 2017 (manual filing)

Section 49 of the CGST Act, 2017 (payment through electronic cash ledger)

Circular No. 25/25/2017-GST dated 21.12.2017 (manual filing procedure and payment of fee under CGST and SGST)

! For the Practitioner

This order is useful as a warning on procedure: an advance ruling application must be filed on Form GST ARA-01 with the Rs. 5,000 fee paid under both the CGST and the SGST Act, and portal or helpdesk emails will not cure a defect. It does not decide whether vaccination services by a clinic are taxable or exempt, so it gives no substantive guidance on the health-care exemption argument. A practitioner should read the full order for the Authority's procedural reasoning before relying on it for any fee or filing point.

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 -> ch_aar_06_2019_21.01.2020_ap.pdf

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