

Tamil Nadu Nurses and Midwives Council

Authority for Advance Ruling — Tamil Nadu

Advance Ruling No.17/ARA/2023 Dated: 19.06.2023

Q Questions Before the Authority

- Whether GST is applicable on various fees collected by TN Nurses and Midwives Council a Government Authority?

F Facts

The applicant is a statutory body constituted under the Tamil Nadu Nurses and Midwives Act, 1926, to regulate the nursing profession and maintain a register of nursing professionals. They collect various fees from institutions and students for services such as registration, recognition, and inspection. The applicant sought an advance ruling on the taxability of these fees under the GST Act.

H Ruling

Applicability of GST on fees collected

Application rejected

Rejected due to pending proceedings/investigation by DGGI

The Authority for Advance Ruling rejected the application without deciding the merits of the taxability question. It held that because an investigation by the DGGI was already pending against the applicant regarding the same subject matter, the application is barred under the first proviso to Section 98(2) of the CGST Act.

R Reasoning

The Authority examined the records and found that the DGGI, Chennai Zonal Unit, had initiated an investigation and issued an incident report determining tax liability against the applicant prior to the filing of the application. Under the first proviso to Section 98(2) of the CGST Act, the Authority is prohibited from admitting an application where the question raised is already pending or decided in any proceedings. The Authority rejected the applicant's argument that 'proceedings' should be interpreted narrowly to exclude investigations or summons under Section 70. Consequently, the application was deemed inadmissible.

P Provisions Relied On

Section 98(2) of the CGST Act

Section 70 of the CGST Act

Section 73 of the CGST Act

Section 74 of the CGST Act



For the Practitioner

This ruling serves as a procedural reminder that an **advance ruling application is inadmissible** if any investigation or proceedings are already pending against the applicant on the same issue. It clarifies that the term 'proceedings' in the context of Section 98(2) is broad and includes investigations initiated by authorities like the DGGI. Practitioners should ensure no active departmental inquiries exist before filing for an advance ruling to avoid summary rejection.

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 -> 17_aar_2023tamilnadu_nurses.pdf

Prepared 20-10-2026.

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