

Tamil Nadu Medical Council

Authority for Advance Ruling — Tamil Nadu

Advance Ruling No. 18/ARA/2023 Dated: 19.06.2023

Q Questions Before the Authority

- Whether GST is applicable on various fees collected by Tamil Nadu Medical Council a Government Authority?

F Facts

The applicant is a statutory body constituted under the Madras Medical Registration Act, 1914, responsible for the registration of medical practitioners and maintaining medical registers in Tamil Nadu, Pondicherry, and Andaman & Nicobar Islands. The applicant collects various fees for these services and sought an advance ruling on the applicability of GST on such fees. During the pendency of the application, it was revealed that the DGGI had initiated an investigation against the applicant regarding the non-payment of GST on these registration fees.

H Ruling

Applicability of GST on fees collected by the Council

Application rejected

Rejected due to pending investigation proceedings

The Authority rejected the application for an advance ruling. It held that since the question raised in the application is already pending in proceedings before the DGGI, the application is not admissible under the first proviso to Section 98(2) of the CGST Act.

R Reasoning

The Authority relied on the first proviso to Section 98(2) of the CGST Act, which mandates that the Authority shall not admit an application where the question raised is already pending or decided in any proceedings. It noted that the DGGI had initiated an investigation and issued summons under Section 70 of the CGST Act, which constitutes the commencement of proceedings. Consequently, the Authority concluded that it lacked the jurisdiction to rule on the merits of the taxability issue while such investigation is ongoing.

P Provisions Relied On

Section 98(2) of the CGST Act, 2017

Section 70 of the CGST Act, 2017

Section 103(1) of the CGST Act, 2017

Section 104 of the CGST Act, 2017



For the Practitioner

This ruling serves as a **procedural bar** for applicants who have ongoing investigations or summons issued by tax authorities. It confirms that the AAR will not entertain applications if the subject matter is already under investigation, regardless of the applicant's arguments regarding the definition of 'proceedings'. It does not provide any guidance on the actual taxability of fees collected by statutory bodies.

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 -> 18 aar 2023tamilnadu medical conuncil.pdf

Prepared 20-10-2026.

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