NATION TAX MARKET	KERALA AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX DEPARTMENT TAX TOWER, THIRUVANANTHAPURAM	KERALA GST State Goods & Services Tax

BEFORE THE AUTHORITY OF : Shri. Jomy Jacob IRS &
: Shri. Mansur. M.I.

Legal Name of the applicant	OPSIN HEALTHCARE PRIVATE LIMITED
GSTIN	32AACCO7448P1ZY
ARN	AD3207230008669
Address	29/728, PRABHATHAM, PALKULANGARA, PETTAH, THIRUVANANTHAPURAM, 695024
Advance Ruling sought for	1. Availment of input tax credit against the invoices issued by the landlord before the period of getting GST Registration to landlord ie, whether the input tax credit is available or not to the assesee? 2. Whether there is further audit query if the ITC is availed by the assessee?
Date of Personal Hearing	08-08-2025
Authorized Representative	Shri.Gopalakrishnan Jagadish, Advocate

ADVANCE RULING No.KER/34/2025 Dated 10.10.2025

1. M/s Opsin Healthcare Pvt. Ltd. (hereinafter referred to as the applicant), operating hospitals at Pandalam and Mavelikkara, reported that the Mavelikkara unit functions in a rented building. Until June 2022, rent was paid without GST as the landlord was unregistered. The landlord obtained GST registration on 15.06.2022 but subsequently issued two tax invoices dated 30.06.2022 for the period from 01.04.2021 to 31.03.2022 and for the period from 01.04.2022 to 30.06.2022. These invoices were marked as B2C and did not mention the hospital's GSTIN. However, in GSTR-2A of the applicant, the invoices appeared as B2B supply.

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2. In this Rulings, a reference hereinafter to the provisions of the CGST Act, Rules or the Notifications issued thereunder shall include a reference to the corresponding provisions of the KSGST Act, Rules or the Notifications issued thereunder.

3. The details of the questions on which advance ruling is sought are given above and are not being reproduced here.

4. The contentions of the applicant: The applicant has not submitted any specific contentions with regard to the question and has merely put the situation which has resulted in seeking an advance ruling.

5. Comments of the Jurisdictional Officer

The application was forwarded to the jurisdictional officer as per provisions of Section 98(1) of the CGST Act. The jurisdictional officer has not offered any comments and hence it is presumed that the jurisdictional officer has no specific comments to offer. It is also construed that there are no proceedings pending on the issue against the applicant.

6. Personal Hearing:

6.1 The applicant was granted opportunity for personal hearing on 10.09.2024 and a rehearing was conducted on 08.08.2025 due to the change of Central and State members. Shri. Shri.Gopalakrishnan Jagadish, Advocate represented the applicant in personal hearing. In the hearing, the representative of the applicant reiterated the submissions made in the Advance Ruling application.

7. Discussion and Findings:

7.1 The applicant, M/s Opsin Healthcare Pvt. Ltd., operates hospitals at Pandalam and Mavelikkara. The Mavelikkara unit functions in rented premises. The landlord of the said premises was unregistered under GST until 15 June 2022, during which period rent was paid without levy of GST. Subsequently,

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upon obtaining GST registration with effect from 15 June 2022, the landlord issued two tax invoices, both dated 30 June 2022—one covering the period from 01 April 2021 to 31 March 2022, and another covering the period from 01 April 2022 to 30 June 2022. These invoices were marked as B2C, without mentioning the GSTIN of the applicant, but appeared as B2B supplies in the applicant's GSTR-2A. The applicant has sought an advance ruling on two issues: (i) whether input tax credit (ITC) is admissible on the GST charged in the aforesaid invoices issued by the landlord for periods prior to obtaining GST registration; and (ii) whether availing such ITC would attract any further audit query or departmental scrutiny.

7.2 The legal framework with regard to the question under consideration is specified under Section 16 and 31 of the CGST Act, 2017 along with Rule 36 and 47 of CGST Rules, 2017. The relevant restrictive clauses are as follows.

i. As per Section 16 (2) (a) of the CGST Act, 2017, Notwithstanding anything contained in this section, no registered person shall be entitled to the credit of any input tax in respect of any supply of goods or services or both to him unless, (a) he is in possession of a tax invoice or debit note issued by a supplier registered under this Act, or such other tax paying documents as may be prescribed;

ii. As per Section 16 (4) of the CGST Act, 2017, A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the [thirtieth day of November] following the end of financial year to which such invoice or [7][****] debit note pertains or furnishing of the relevant annual return, whichever is earlier.

iii. Section 31(2), CGST Act (Timely issue of tax invoice for services): A registered person supplying taxable services must issue a tax invoice within the prescribed period (which the rules specify), either before or after providing the service. Essentially, invoices for services have to be raised within a set time window from the date of supply.

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iv. As per Section 31 (3) of the CGST Act, 2017, Notwithstanding anything contained in sub-sections (1) and (2)-(a) a registered person may, within one month from the date of issuance of certificate of registration and in such manner as may be prescribed, issue a revised invoice against the invoice already issued during the period beginning with the effective date of registration till the date of issuance of certificate of registration to him;

v. Rule 36, CGST Rules (Invoice as basis for ITC): ITC can be availed only on the basis of an invoice issued in accordance with Section 31 (among other documents like debit note, etc.). This ties the validity of ITC to the validity of the tax invoice under the invoicing rules.

vi. As per Rule 47 of the CGST Rules, 2017, The invoice referred to in rule 46, in the case of the taxable supply of services, shall be issued within a period of thirty days from the date of the supply of service:

The interplay of these provisions makes it evident that the eligibility of ITC depends not merely on the tax payment reflected in the returns but on the substantive conditions of law namely, that the supply must have been made by a registered person through a valid tax invoice issued within the prescribed time.

7.3 In the instant case, the landlord obtained GST registration only with effect from 15 June 2022. For the period prior to this date, he was an unregistered person and therefore was not a "taxable person" under the GST law. Consequently, the invoices issued for rent relating to the period 01 April 2021 to 31 May 2022 cannot be regarded as valid tax invoices for the purpose of availing input tax credit, since Section 16(2)(a) clearly requires possession of a tax invoice issued by a supplier registered under the Act. Furthermore, both invoices in question were issued on 30 June 2022, well beyond the thirty-day period prescribed under Rule 47 for issuance of invoices for services rendered. The first invoice, covering the period April 2021 to March 2022, is therefore invalid for ITC as it was issued far beyond the permissible time limit. The second invoice, covering April to June 2022, likewise includes April and May 2022 rent when the supplier was still unregistered, and hence ITC is inadmissible for those months.

7.4 It may be noted that Section 31(3)(a) allows a newly registered person to issue revised invoices within one month from the date of registration, but only in respect of supplies made from the effective date of registration till the date of issue of the certificate. Thus, even under this provision, the landlord could not retrospectively issue valid GST invoices for supplies made prior to 15 June 2022. Further, Section 32 of the CGST Act prohibits any unregistered person from collecting tax in respect of such supplies. Therefore, the GST charged for the period prior to the effective date of registration has no statutory sanction and cannot constitute "tax" eligible for credit. Accordingly, the Authority is of the view that ITC cannot be availed on rent pertaining to the period prior to June 2022, and only that portion of the invoice corresponding to June 2022, when the landlord was duly registered and the invoice was issued within time, would qualify for ITC, subject to the conditions laid down under Section 16(4) regarding the time-limit for availment.

7.5 With regard to the rent pertaining to June 2022, the landlord was a registered supplier during that month, and the invoice dated 30 June 2022 was issued within the time prescribed under Rule 47 of the CGST Rules. Hence, the invoice satisfies the essential conditions of Section 16(2)(a) for eligibility of input tax credit. However, such credit can be availed only within the time-limit specified under Section 16(4) of the CGST Act, i.e., on or before 30 November of the succeeding financial year or before filing of the annual return for the relevant year, whichever is earlier. Accordingly, the applicant is eligible to claim ITC only on the portion of GST paid for June 2022 rent, provided that such credit was availed on or before 30 November 2023. If the ITC was not availed within the said period, it becomes time-barred and hence ineligible. The mere reflection of the invoice in the applicant's GSTR-2A does not, by itself, validate the credit unless the other statutory conditions under the Act and Rules are duly satisfied.

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7.6 The applicant has submitted that the impugned invoices appear in its GSTR-2A as B2B supplies. However, the mere reflection of an invoice in GSTR-2A does not automatically confer eligibility for input tax credit unless all substantive conditions prescribed under the Act and Rules are met. The auto-population of an invoice in the recipient's return is only a facilitative mechanism to ensure matching of supplies and cannot substitute compliance with Section 16(2) and Rule 36. Therefore, in the present case, while the presence of the June 2022 invoice in GSTR-2A supports the fact that the supplier has reported the transaction, the applicant can claim ITC only for that portion which is otherwise eligible under law that is, the rent for June 2022 billed by a registered supplier through a valid and timely invoice. The reflection of the earlier, ineligible invoices in GSTR-2A does not override the statutory bar on availing ITC for periods when the supplier was unregistered or the invoice was not issued in accordance with the provisions of the Act.

7.7 The second question raised by the applicant is, *"Whether there is further audit query if the ITC is availed by the assessee."* The phraseology of the question is not precise; however, it appears that the applicant seeks to ascertain whether availing such ITC would result in any future audit or departmental verification. The Authority notes that this issue does not relate to the determination of tax liability, classification, valuation, admissibility of ITC, or any other matter enumerated under Section 97(2) of the CGST Act, 2017. Consequently, the question does not fall within the jurisdictional ambit of an advance ruling. The Authority, therefore, refrains from making any observation on this aspect, as the possibility or conduct of audit is an administrative matter governed by the provisions of Chapter XIV of the CGST Act and not a subject for advance determination under Section 97(2).

7.8 In view of the foregoing discussion and the analysis of statutory provisions, the Authority concludes that the applicant is eligible to avail input tax credit only to the extent of GST paid on rent for the month of June 2022, provided that such credit was availed within the time-limit prescribed under Section 16(4) of the

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CGST Act. The invoices relating to the period prior to the landlord's registration are not valid documents for availing ITC, as the supplier was unregistered during that period and the invoices were issued beyond the prescribed time limit under Rule 47. The second question regarding the likelihood of an audit does not fall within the purview of matters specified under Section 97(2) and hence cannot be answered in an advance ruling.

8. In the light of the facts and legal position as stated above, the following ruling is issued:

RULINGS

Question 1: Availment of input tax credit against the invoices issued by the landlord before the period of getting GST Registration to landlord ie, whether the input tax credit is available or not to the assesee?

Ruling: The applicant is eligible for Input Tax credit on the invoice in question for the tax period only covering the month of June 2022, provided that the ITC in respect of the supply was availed prior to 30-November-2023. With regard to the period prior to June 2022, the applicant is not eligible for ITC against the invoices in question.

Question 2: Whether there is further audit query if the ITC is availed by the assessee

Ruling: This question is outside the purview of Advance Ruling since it is not covered under Section 97(2) of the CGST Act, 2017.

Jomy Jacob IRS
Addl. Commissioner of Central Tax
Member

Mansur M.I.
Joint Commissioner of State Tax
Member

OFFICE OF THE COMMISSIONER STATE G.S.T.D KERALA ★ THIRUVANANTHAPURAM ★

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To

M/s OPSIN HEALTHCARE PRIVATE LIMITED
29/728,
PRABHATHAM,
PALKULANGARA, PETTAH,
THIRUVANANTHAPURAM
KERALA- 695024

Copy submitted to:

1. The Chief Commissioner of Central Tax and Central Excise, Thiruvananthapuram Zone, C.R.Building, I.S.Press Road, Cochin- 682018. [E-mail ID: cccochin@nic.in; ccu-cexcok@nic.in]
2. The Commissioner of State Goods and Services Tax Department, Tax Towers, Karamana, Thiruvananthapuram – 695002.
3. The Commissioner of Central Tax and Central Excise, Thiruvananthapuram Commissionerate, GST Bhavan, Statue, Thiruvananthapuram. (E-mail id: commr-tvmhqrs@gov.in)

Copy to :

1. The Additional Commissioner, TPS, HQ, Thiruvananthapuram.
2. The Deputy Commissioner, ITMD, Thiruvananthapuram.
3. The Superintendent, Central Tax, Veli Range, Thiruvananthapuram North Division.
4. The Assistant Commissioner/State Tax Officer, Tax payer services Circle, Pattom, Thiruvananthapuram.

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