

**PUNJAB AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICE TAX, BHUPINDRA ROAD PATIALA
147001, PUNJAB**

ORDER NO. AAR/GST/PB/026

DATED: 01.11.2022

(An Appeal against this order lies with the Appellate Authority in terms of Section 99 and Section 100 of the CGST Act, 2017 and Section 99 and Section 100 of the PGST Act, 2017 within a period of thirty days from the date of communication of this order.)

Present:

1. Ms. Varinder Kaur, Additional Commissioner of Central Tax (Central Tax)
2. Mr. Viraj Shyamkarn Tidke, Additional Commissioner of State Tax-1 (State Tax).

Application Details:

GSTIN		03AAJFN6308H1ZF
Legal Name		M/s NASA BRAIN & SPINE CENTRE
Trade Name		M/s NASA BRAIN & SPINE CENTRE # 128, KAPURTHALA ROAD, GURU NANAK NAGAR, JALANDHAR-144001.
Nature of activity (present/proposed) in respect of which advance ruling sought.		
A	Category	Health Services Provider
B	Description in brief	The Applicant is running a hospital rendering medical services with professionals like doctors, pathologists, nursing staff, lab technicians etc. The patients are admitted to the hospital when they are extremely ill or have severe physical trauma. The hospital provide treatment to the patients as per the requirement including performing surgeries and in-house admission which include lodging, care, medicine, surgical items, other medical consumables and food as part of treatment under supervision till discharge from the hospital. Inpatients need medical treatment as per the scheduled procedures prescribed on the basis of continuous advancement in the field of medical treatment. The patients need utmost care and supervision

		for administering medicines food both timely and as per prescription. The hospital, therefore, provide these services to patients as healthcare services. The medicines, surgical items and other medical consumables are supplied through the pharmacy to inpatients only on the medical prescription by the doctors of the hospital. pharmacy is meant exclusively for dispensing medicines, surgical items and other medical consumables to the inpatients.
Issue(s) on which advance ruling is sought.		Determination of the liability to pay tax on any goods or services or both.
Questions(s) on which advance ruling is sought.		Whether the supply of medicines and allied items through the pharmacy of the hospital run by the applicant hospital and exclusively for the inpatients of the hospital attracts liability under GST.
Personal Hearing Date		-
Hearing Attended by		-
Date of Notice(s) issued		28.02.2022 & 27.09.2022
Order Date		01.11.2022

1. M/s NASA BRAIN & SPINE CENTRE, GSTIN: 03AAJFN6308H1ZF as detailed in the table above and hereinafter referred to as 'applicant', had submitted an application for advance ruling in form GST ARA-01 dated 21.10.2019 seeking Advance Ruling on the questions detailed in the table above.

2. Proceedings Under Section 98 of CGST/PGST Act:

The applicant had deposited only Rs. 5,000/- fee under SGST while filling Advance Ruling Application. In this regard, notices dated 28.02.2022 and 27.09.2022 were issued to the applicant to deposit the requisite fee of Rs. 5,000 for CGST as prescribed under the Act. But the applicant has not deposited the prescribed requisite fee of Rs. 5,000/- under CGST.

3. QUESTION(S) ON WHICH ADVANCE RULING IS SOUGHT:

The Applicant is running a hospital rendering medical services with professionals like doctors, pathologists, nursing staff, lab technicians etc. The patients are admitted to the hospital when they are extremely ill or have severe physical trauma. The hospital provide treatment to the patients as per the

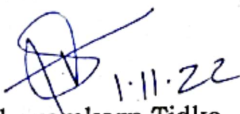
requirement including performing surgeries and in-house admission which include lodging, care, medicine, surgical items, other medical consumables and food as part of treatment under supervision till discharge from the hospital. Inpatients need medical treatment as per the scheduled procedures prescribed on the basis of continuous advancement in the field of medical treatment. The patients need utmost care and supervision for administering medicines food both timely and as per prescription. The hospital, therefore, provide these services to patients as healthcare services. The medicines, surgical items and other medical consumables are supplied through the pharmacy to inpatients only on the medical prescription by the doctors of the hospital. pharmacy is meant exclusively for dispensing medicines, surgical items and other medical consumables to the inpatients.

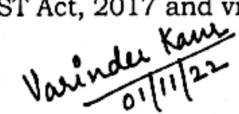
1. Whether the supply of medicines and allied items through the pharmacy of the hospital run by the applicant hospital and exclusively for the inpatients of the hospital attracts liability under GST.

4. DISCUSSIONS AND FINDINGS:

The requisite fee for filling Advance Ruling application is Rs. 10,000/- (Rs. 5,000 each for CGST and SGST), but the applicant has deposited only Rs. 5,000/- under SGST Act. Despite giving couple of opportunities, the applicant has not deposited the required pending fee of Rs. 5,000 under CGST Act. Thus, the application is hereby filed without any Advance Ruling.

Note: The provisions of CGST Act, 2017 and PGST Act, 2017 are almost same except a few provisions. Unless specific reference is made to such dissimilar provisions in the two acts, reference to provisions of CGST Act, 2017 would mean a reference to the same provisions of PGST Act, 2017 and vice versa.


Viraj Shayamkarn Tidke
Member, SGST


Varinder Kaur
Member, CGST

Through Regd. Post

To

M/s NASA BRAIN & SPINE CENTRE
128, KAPURTHALA ROAD,
GURU NANAK NAGAR,
JALANDHAR-144001
No. PB/AAR/2022/192-197

Dated: 03/11/2022

Copy to:



1. The Special Secretary, Goods and Service Tax Council, 5th floor, Tower-II, Jeevan Bharti Bldg., Connaught Place, New Delhi w.r.t. F. No. 193/Advance Ruling/ GSTC/2017 dated 01.05.2018.
2. The Commissioner of State Taxes, Punjab.
3. Principal Commissioner, CGST Commissionerate Ludhiana, GST Bhawan, F-Block, Rishi Nagar, Ludhiana.
4. The Commissioner, CGST Commissionerate Jalandhar, CR Building, Model Town Road, Jalandhar.
5. The Assistant Commissioner of State Taxes, Jalandhar-2.