

**AUTHORITY FOR ADVANCE RULING –UTTAR PRADESH**  
**4, Vibhuti Khand, Gomti Nagar, Lucknow**

**PROCEEDING OF THE AUTHORITY FOR ADVANCE RULING U/S. 98 OF  
THE GOODS AND SERVICES TAX ACT, 2017**

Sub:- GST ACT, 2017 – Advance Ruling U/s 98 – liability to tax under GST Act in respect to application dated 02.05.2019 from M/s Cliantha Research Limited, Ahemdabad – Order– Reg.

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1) M/s Cliantha Research Limited, Opposite Pushparaj Towers, Near Judges Bungalows, Bodakdev, Ahemdabad- 380054 (here in after called ‘the applicant’) is a registered assessee under GST having GSTN: 09AACCB45351Z5.

2) The applicant is engaged in the business of providing services of clinical research and analysis to entities located within India and outside India.

3) The Applicant has submitted application for Advance Ruling dated 15.04.2019 enclosing duly filled Form ARA-01(the application form for Advance Ruling) along with annexure and attachment.

4) The Applicant in his application sought clarification and Advance Ruling as follows : –

a) Whether the “Clinical Research” services provided by them to entities located outside India is liable to CGST and SGST or IGST or is it eligible to be treated as an export of service under section 2(6) of the IGST Act, 2017?

5) The application for advance ruling was forwarded to the Jurisdictional GST Officer to offer their comments/views/verification report on the matter, which were received in the office e-mail dated 23.07.2019.

6) The applicant was granted a personal hearing on 24.07.2019 at 12:00 Hrs.

### **DISCUSSION AND FINDING**

7) We have gone through the submissions made by the applicant and examined the detailed explanation submitted by them. We observe that the question sought by the applicant is-

a) Whether the "Clinical Research" services provided by them to entities located outside India is liable to CGST and SGST or IGST or is it eligible to be treated as an export of service under section 2(6) of the IGST Act, 2017?

8) The applicant vide their e-mail dated 23.07.2019 requested for withdrawal of Advance Ruling Application filed by them vide ARN: AD090419005856P on 9<sup>th</sup> April, 2019 and submission of physical documents on 03.05.2019 and they are proposing to change the existing business model, therefore they would like to consider filing a fresh application.

In view of the above, both the members unanimously rule as under;

### **RULING**

Question :- Whether the "Clinical Research" services provided by them to entities located outside India is liable to CGST and SGST or IGST or is it eligible to be treated as an export of service under section 2(6) of the IGST Act, 2017?

Answer :- In view of the withdrawal letter of M/s Cliantha Research Limited, the application of the party is dismissed as withdrawn.

  
Vivek Kumar Jain  
Member of Authority for Advance  
Ruling

  
Sanjay Kumar Pathak  
Member of Authority for Advance  
Ruling

To,

M/s Clantha Research Limited,  
Opposite Pushparaj Towers,  
Near Judgers Bungalows, Bodakdev,  
Ahemdabad- 380054

**AUTHORITY FOR ADVANCE RULING –UTTAR PRADESH**

Order No. 35

Date: 29.07.2019

Copy to –

1. The Chief Commissioner, CGST & Central Excise, Lucknow, Member, Appellate Authority of Advance Ruling.
2. The Commissioner, Commercial Tax, Uttar Pradesh, Member, Appellate Authority of Advance Ruling.
3. The Commissioner, CGST & CX, Noida Commissionerate, Uttar Pradesh.
4. The Deputy Commissioner, CGST & Central Excise, Division-II, Noida, C-56/42, Sector-62, Noida Uttar Pradesh;
5. Through the Additional Commissioner, Commercial Tax, Noida, Uttar Pradesh to jurisdictional tax assessing officers.