

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

ORDER NO. AAR/GST/PB/24

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	03AAICG1537B1ZB
Legal Name	M/s GVNR Health Pvt. Ltd.
Trade Name	M/s GVNR Health Pvt. Ltd. Global Healthcare, Mall Road, Bathinda - 151001
Issue(s) on which advance ruling is sought.	Classification of any goods or services or both
Personal Hearing Date	-
Hearing Attended by	-
Date of Application	28.09.2021
Order Date	01.11.2022

1. M/s GVNR Health Pvt. Ltd., Global Healthcare, Mall Road, Bathinda-151001 (GST Registration No. 03AAICG1537B1ZB) is engaged in the business of operations and management of Hospitals, Nursing Homes etc. The registered person operates and runs the Hospitals/ Nursing homes in different places on revenue sharing model.

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

The applicant has not submitted his application in prescribed format for Advance Ruling i.e. (ARA-01). Also he has not submitted the required fee i.e. Rs.10,000 (5000/- under CGST, Act and 5000/- under PGST, Act). In this regard notice dated 25.03.2022 & 27.09.2022 were issued directing the applicant to file the application in prescribed format along with requisite fee of Rs. 10,000/- (5,000 each for SGST and CGST) as prescribed under the act.



Despite giving couple of opportunities applicant has neither submitted application in proper format nor deposited the requisite fee.

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


M/s GVNR Health Pvt. Ltd., Global Healthcare, Mall Road, Bathinda-151001 (GST Registration No. 03AAICG1537B1ZB) is engaged in the business of operations and management of Hospitals, Nursing Homes etc. The registered person operates and runs the Hospitals/ Nursing homes in different places on revenue sharing model.

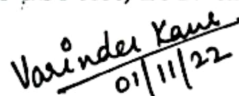
1. Whether the amount which is shared by the new person to the old person from the receipts of Health care services attracts GST in the hands of old person?

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 not deposited the requisite fee. Despite giving multiple opportunities, the applicant has not deposited the required fee of Rs. 10,000 under (Rs.5,000 each for CGST and SGST). Thus, the application is hereby filed without any 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 GVNR Health Pvt. Ltd.
Global Healthcare, Mall Road,
Bathinda - 151001

No.PB/AAR/2022/182-186

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. The Principal Commissioner, CGST Commissionerate Ludhiana, GST Bhawan, F-Block, Rishi Nagar, Ludhiana.
4. The Assistant Commissioner of State Taxes, Bathinda.