

GOA AUTHORITY FOR ADVANCE RULING.

(Constituted under section 96 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) read with Rule 103 of the Goa Goods and Services Tax Rules, 2017)

BEFORE THE BENCH OF

- (1) Shri. Ashok V. Rane, Addl Commissioner of State Tax
(2) Shri. Jai Kumar Meena, Addl Commissioner of Central Tax

Advance Ruling No. GOA/GAAR/6 of 2018-19/ **3749**

1.	Name of the Applicant	Alcon Resort Holdings Private Ltd
2.	Trade Name of the Applicant	Devaaya Ayurveda & Nature Cure Centre
3.	Address	Alcon Chambers, 2 nd Floor, Next To Navhind Times, D.B. Marg, Panaji – Goa
4.	GSTIN	30AABCA6880E3Z0
5.	Date of Application	14/11/2018
6.	Under Section 97(2) of the CGST/GGST Act, 2017 under which question raised	Whether the service provided by the applicant (including all incidental services) amounts to a composite service under the classification of health care services exempt under Entry No. 74 of Notification 12/2017 – Central Tax
7.	Date of Hearing	27/12/2018
8.	Persons Present for Hearing	C.A. Preeti. P. Mahatme C.A. Kishor Bandekar

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PROCEEDING

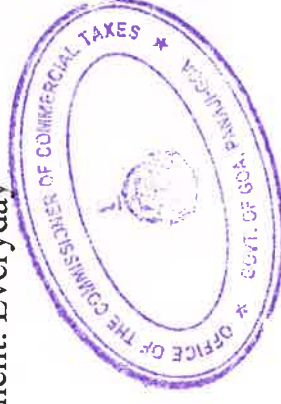
(Under Section 98 of the Goa Goods and Services Tax, Act 2017)

The present advance ruling application has been filed by M/s. Alcon Resort Holdings Private Ltd. under section 97 of the Goa Goods and Services Tax Act, 2017 and the Central Goods and Services Tax, Act 2017 (hereinafter referred to as the Act) seeking an Advance Ruling in respect of the following question: “Whether the service provided by the applicant (including all incidental services) amounts to a composite service under the classification of health care services exempted under Entry No. 74 of the **Notification No. 12/2017 – Central Tax**”.

The applicant is a Company registered under Companies Act, 1956, holding GSTIN 30AABCA6880E3Z0. The applicant is having an established Centre under the Name and Style “Devaaya Ayurveda & Nature Cure Centre” for providing health care treatment services to the patients through Ayurveda, Naturopathy and Yoga. The applicant provides health services for both International and Indian patients for Neuro muscular problems, post chemo therapy, post radio therapy treatment, skin problem like psoriasis and chronic allergies, metabolic issues like obesity and other life style problems and orthopedic problems like Rheumatoid Arthritis, osteoarthritis etc.

During the personal hearing, the authorised representatives of the applicant have explained the business activities of the applicant. They stated that after completion of check in process, their guests schedule their appointment with doctors for consultation. During the consultation, *Dosha analysis (Nadi Pariksha)* i.e. the body composition assessment of the guest is conducted and detailed case history including present medication and recent investigation report on their ailment is recorded.

Based on the health issues mentioned and analysis by the doctors, the applicant starts with *Shaman or Shodhan Chikitsa* to their guests. Sham means specifying therapies or Shodhan means Panchakarma, Detox, Colon Hydro Therapies through Ayurveda, Naturopathy and Yoga. The applicant has a team of doctors specialized in Naturopathy, Yoga and Ayurveda for the same. As per their analysis medications, diet restrictions and daily treatment are planned. The applicant also has an in-house pharmacy from where Ayurvedic products are dispensed for treatment. Everyday



treatment and follow up treatment are done to know the progress and responsiveness for the line of treatment prescribed. They also stated that they do not have any Restaurant or Bar for the guests and special diets, fruit, vegetables and juices are served as per the doctor's prescription only.

Now the issue/s before us to decide are:

- a. Whether the Applicant qualifies as a clinical establishment?
- b. Whether the services provided by the applicant qualify to be health care services which are exempted vide SL.No.74 of the Notification No. 12/2017- Central Tax (Rate) dated 28th June, 2017?

We proceed to answer the questions as under:

Clause 2(s) of the Notification No. 12/2017- Central Tax (Rate) dated 28th June, 2017 defines clinical establishment as under:

“clinical establishment” means a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;

Clause 2(zg) of the Notification No. 12/2017- Central Tax (Rate) dated 28th June, 2017 defines “Health Care Services” as under:

(zg) “health care services” means any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;




In the instant case, the applicant provides health care services by way of appropriate diagnosis, appropriate medicines as well as relevant consumables or implants as part of treatment under supervision of qualified doctors till discharge. Therefore, medicines, implants etc. used in the course of providing health care services to in-patients is undoubtedly naturally bundled in the ordinary course of business.

Hence, the stay for various treatments, supply of medicines, consumables and implants used in the course of providing health care services to in-patients for diagnosis or treatment are naturally bundled and are provided in conjunction with each other, would be considered as 'Composite Supply' and eligible for exemption under the category of 'health care services'. Accordingly, this authority holds that;

ADVANCE RULING UNDER SECTION 98 OF THE CGST/GGST ACT, 2017

The applicant qualifies to be a clinical establishment and the services offered / provided by the Applicant qualify to be Health Care Services. The intra-state supplies of the said services attract NIL rate of tax as per SL.No.74 of the Notification No. 12/2017- Central Tax (Rate) dated 28th June, 2017.


(Ashok V. Rane)

Member





(Jai Kumar Meena)
Member

Dated: - 22/01/2019

Place: - Panaji – Goa

To,
M/s. Alcon Resort Holdings Private Ltd.,
Alcon Chambers, 2nd Floor,
Next To Navhind Times,
D.B. Marg, Panaji – Goa,



Copy to

1. The State Tax Officer, Panaji Ward, Panaji -- Goa;
2. The Dy. Commissioner of State Tax, Panaji Ward,
3. The Commissioner of State GST, Panaji – Goa;
4. The Commissioner of Central GST, Panaji – Goa.

