



Healthcare services for members by multi-super speciality hospital, exempt from GST

Gujarat AAR holds that healthcare services under ‘Diamond Plan’ merit exemption under Sl. No. 74 of notification No. 12/2017-C.T. (Rate), dated June 28, 2017; Applicant proposed to establish a multi-super speciality hospital and provide healthcare services to its members under a plan called “Health Care Service (Diamond Plan)” which would include healthcare services to families i.e., Member, Spouse & up to 2 children (age below 21 years) for next 20 years for which a lump-sum amount would be charged; Applicant submitted that the healthcare services provided by the applicant are in recognized systems of medicines in India in terms of section 2(h) of the Clinical Establishments Act, 2010 which are exempted from GST vide Sr. No. 74 of the of Notification No. 12/2017- Central Tax (Rate) dated June 28, 2017; The Authority thus observes that healthcare services provided by a clinical establishment is exempt relying on excerpt 5 of the CBIC Circular No. 32/06/2018-GST dated February 12, 2018.



Mohan & Chandrasekhar
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