
Updates/GST/Advance Ruling/Legal-16/2022
Dt. 01/11/2022

(Advance Rulings in Gujarat from 1st Oct. to 31th Oct., 2022)

Advance Ruling Branch
Gujarat State Tax Department



Rulings given by Authority of Advance Rulings (AAR)

M/s. Shree Ambica Geotex Pvt. Ltd.

Sr. no.	Advance Ruling sought for	Ruling
1.	<p><u>Whether the product, namely, Geomembranes merits classification under Heading 5911, Sub Heading 59111000 or Sub Heading 59119090, as Textile products</u>, coated, covered or laminated with plastic, used for technical purposes?</p>	<p>➤ <u>Geomembrane merits classification at HSN 5911</u>, tariff item 59111000.</p>

Rulings given by Appellate Authority of Advance
Rulings (AAAR)

M/s Shalby Limited

Sr. no.	Advance Ruling sought for	Ruling
1.	<p>Whether the <u>medicines, consumables and implants used in the course of providing health care services</u> to in-patients for diagnosis or treatment for patients opting with or without packages along with allied services i.e. (room rent/food/doctor fees etc.) provided by hospital would be <u>considered as “Composite Supply”</u> and accordingly <u>eligible for exemption under the category “Health Care Services”</u>.</p>	<p>➤ In view of the suppression of facts, the Appellate Authority for Advance ruling <u>rejected the appeal</u> filed by appellant M/s Shalby Limited <u>and upheld the Advance Ruling</u> No. GUJ/GAAR/R/31/2021 dated 19.07.2021 of the Gujarat Authority for Advance Ruling.</p> <p>➤ <u>Invocation of section 104 of CGST Act by the GAAR and declaring advance ruling dated 20.01.2021 void-ab-initio was legal.</u></p>

Thanks

Note:

- a) The above rulings are available on the department's website for reference.**
- b) Please contact the Advance Ruling Branch in case of any ambiguity in the above rulings.**