
Updates/GST/Advance Ruling/Legal-21-04/2023
Dt. 31/01/2023

(Advance Rulings in Gujarat from 1st Jan. to 31th Jan., 2023)

Advance Ruling Branch
Gujarat State Tax Department



Rulings given by Authority of Advance Rulings (AAR)

M/s. Divyajivan Healthcare Pvt. Ltd.

Sr. no.	Advance Ruling sought for	Ruling
1.	Whether <u><i>lump-sum amount received for Health care Services to be provided for 20 years</i></u> by the applicant as “Diamond Plan” <u><i>is exempted</i></u> from Goods and Services Tax as per Sr. No. 74 of Notification No. 12/2017- Central Tax.	➤ The applicant has not submitted any type of documents with regard to Diamond Plan which contained in detail nature and characteristics of services provided under Diamond Plan. The application of the <u><i>applicant is not maintainable.</i></u>

Rulings given by Appellate Authority of Advance
Rulings (AAAR)

M/s Shilchar Technologies Limited

Sr. no.	Advance Ruling sought for	Ruling				
1.	Whether supply of <u>Aluminium Foil Type Winding Inverter Duty Transformer</u> classifiable under Chapter Heading 8504 and parts of Transformer supplied/to be supplied for initial setting up of solar project falls under Sr. no. 234 in Schedule-I to Notification No. 01/2017-Central Tax (Rate) dated 28 th June, 2017 and <u>liable to Central GST 2.5% along with State GST at the rate of 2.5%.</u>	<p>➤ The appellant is <u>liable for payment of GST on the total value of both the Purchase Order</u> i.e. supply of goods and supply of services <u>in terms of Explanation inserted vide Entry No. 234</u> to Notification No. 01/2017- Central Tax (Rate) dated 28.06.2017 vide Notification No. 24/2018- Central Tax (Rate) dated 31.12.2018 and liable to be taxed, upto 30.09.2021, as under:</p>				
		S. N	Particulars	% of value	Rate	Effective Rate of Tax
		1	Goods	70	5 %	3.5 %
		2	Services	30	18 %	5.4 %
		Total :				8.9%

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.**