



सत्यमेव जयते

आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER
केंद्रीय वस्तु एवं सेवाकर, वड़ोदरा-II
CENTRAL GOODS AND SERVICE TAX, VADODARA - II
केंद्रीय वस्तु एवं सेवाकर, भवन, सुभानपुरा, वड़ोदरा-390 023
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ट्रेड नोटिस नं : 11/2018/VAD-II

दिनांक : 07.08.2018

विषय : BOARD'S CIRCULARS RELATING TO GST - REG.

उपरोक्त विषय पर तकनीकी अधिकारी, भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, टैक्स रिसर्च यूनिट द्वारा निम्नलिखित परिपत्र जारी किये गए हैं। इन परिपत्रों की प्रतिलिपि सूचना, मार्गदर्शन एवं कार्यवाही के लिये प्राप्त करें।

क्रमांक	परिपत्र सं. एवं दिनांक	विषय
1.	परिपत्र न. 50/24/2018-GST दिनांक 31 जुलाई 2018	Withdrawal of Circular No. 28/02/2018-GST dated 08.01.2018 as amended vide Corrigendum dated 18.01.2018 and Order No. 02/2018-Central Tax dated 31.03.2018-m/r.
2.	परिपत्र न. 51/25/2018-GST दिनांक 31 जुलाई 2018	Applicability of GST on ambulance services provided to Government by private service providers under the National Health Mission(NHM)-m/r.

सभी सम्बन्धित संगठनों/कार्यालयों से अनुरोध है की वे परिपत्रों की जानकारी अपने सभी सदस्य निर्माताओं एवं व्यापारियों को दें।

संलग्न : यथोपरी।

(आशिर त्यागी)

आयुक्त

वड़ोदरा II आयुक्तालय

दि. 07.08.2018

फा.सं.IV/16-41/Vad-2/T/Trade Notice/2017-18

प्रतिलिपि :

1. उपायुक्त/सहायक आयुक्त, मण्डल - हलोल-I, हलोल-II, हलोल-III, सावली-देसर, मंजुसर, भरुच-I, भरुच-II, अंकलेश्वर-I, अंकलेश्वर-II, झगडिया, पनोली केंद्रीय वस्तु एवं सेवाकर एवं सीमा शुल्क, वड़ोदरा-II।
2. सभी अनुभाग प्रमुख, मु. केंद्रीय वस्तु एवं सेवाकर एवं सीमा शुल्क, वड़ोदरा-II।
3. सहायक आयुक्त (सिस्टम), आयुक्तालय की वेबसाइट पर अपलोड करने हेतु।
4. आयुक्तालय में उपलब्ध ट्रेड एसोसिएशन की मेलिंग सूची के अनुसार (सिर्फ ईमेल के द्वारा)।
5. ऑफिस कॉपी / गार्ड फाइल.

F. No. 354/03/2018-TRU
Government of India
Ministry of Finance
Department of Revenue
Tax research Unit

**Room No. 146G, North Block,
New Delhi, 31th July 2018**

To,
The Principal Chief Commissioners/ Chief Commissioners/ Principal
Commissioners/ Commissioner of Central Tax (All) /
The Principal Director Generals/ Director Generals (All)

Madam/Sir,

**Subject: Withdrawal of Circular No. 28/02/2018-GST dated 08.01.2018 as amended
vide Corrigendum dated 18.01.2018 and Order No 02/2018-Central Tax dated
31.03.2018 – reg.**

The Circular No. 28/02/2018-GST, dated 08.01.2018 as amended vide Corrigendum dated 18.01.2018 was issued to clarify GST rate applicable on catering services, i.e., supply of food or drink in a mess or canteen in an educational institute. Also, Order No 02/2018-Central Tax dated 31.03.2018, was issued to clarify GST rate on supply of food and/or drinks by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, in trains or at platforms (static units).

2. Consequent to the decisions of 28th GST Council Meeting held on 21.07.2018, the contents of the Circular No. 28/02/2018-GST dated 08.01.2018 as amended vide Corrigendum dated 18.01.2018 have been incorporated in Sl. No. 7 (i) of the Notification No. 13/2018-Central Tax(Rate), dated 26.07.2018 amending the Notification No. 11/2017-Central Tax (Rate) dated 28th June 2017.

3. Also, the contents of the Order No 02/2018-Central Tax dated 31.03.2018 have been incorporated in Sl. No. 7(ia) of the Notification No. 13/2018-Central Tax(Rate), dated 26.07.2018 amending the Notification No. 11/2017-Central Tax (Rate) dated 28th June 2017.

4. Hence, Circular No. 28/02/2018-GST, dated 08.01.2018 as amended vide Corrigendum dated 18.01.2018 and Order No 02/2018-Central Tax dated 31.03.2018 is withdrawn w.e.f 27.07.2018. Difficulty if any, in the implementation of this Circular may be brought to the notice of the Board.

Yours Faithfully,

Harish Y N
OSD (TRU)
Email: harish.yn@gov.in

F. No. 354/220/2018-TRU
 Government of India
 Ministry of Finance
 Department of Revenue
 Tax research Unit

Room No. 146, North Block,
 New Delhi, 31st July, 2018

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/
 Commissioner of Central Tax (All) /
 The Principal Director Generals/ Director Generals (All)

Madam/Sir,

Subject: Applicability of GST on ambulance services provided to Government by private service providers under the National Health Mission (NHM) – Reg.

I am directed to invite your attention to the Circular No. 210/2/2018- Service Tax, dated 30th May, 2018. The said Circular has been issued in the context of service tax exemption contained in notification No. 25/2012- Service Tax dated 20.06.2012 at Sl. No. 2 and 25(a). The Circular states, inter alia, that the service of transportation in ambulance provided by State Governments and private service providers (PSPs) to patients are exempt under notification No. 25/2012- Service Tax dated 20.06.2012 and that ambulance service provided by PSPs to State Governments under National Health Mission is a service provided to Government by way of public health and hence exempted under notification No. 25/2012- Service Tax dated 20.06.2012.

2. The service tax exemption at Sl. No.2 of notification No. 25/2012 dated 20.06.2012 has been carried forward under GST in the identical form vide Sl. No. 74 of notification No. 12/2017- CT (R) dated 28.06.2017. The service tax exemption at serial No. 25(a) of notification No. 25/2012 dated 20.06.2012 has also been substantially, although not in the same form, continued under GST vide Sl. No. 3 and 3A of the notification No. 12/2017- CT (R) dated 28.06.2017. The said exemption entries under Service Tax and GST notification read as under.

Service Tax	GST
<u>Sl. No. 2:</u> (i) Health care services by a clinical establishment, an authorized medical practitioner or para-medics; (ii) Services provided by way of transportation of a patient in an ambulance, other than those specified in (i) above.	<u>Sl. No. 74:</u> Services by way of- (a) health care services by a clinical establishment, an authorized medical practitioner or para-medics; (b) services provided by way of transportation of a patient in an ambulance, other than those specified in (a) above.

<p><u>Sl. No. 25(a):</u> Services provided to Government, a local authority or a governmental authority by way of water supply, public health, sanitation conservancy, solid waste management or slum improvement and upgradation</p>	<p><u>Sl. No. 3:</u> Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.</p>
	<p><u>Sl. No. 3A:</u> Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent. of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.</p>

3. Functions of 'Health and sanitation' is entrusted to Panchayats under Article 243G of the Constitution of India read with Eleventh Schedule. Function of 'Public health' is entrusted to Municipalities under Article 243W of the Constitution read with Twelfth schedule to the Constitution. Thus ambulance services are an activity in relation to the functions entrusted to Panchayats and Municipalities under Articles 243G and 243 W of the Constitution.

4. In view of the above, it is clarified that the clarification contained in the Circular No. 210/2/2018- Service Tax dated 30th May, 2018 with regard to the services provided by Government and PSPs by way of transportation of patients in an ambulance is applicable for the purpose of GST also, as the said services are specifically exempt under notification No. 12/2017- Central Tax (Rate) dated 28.06.2017 vide Sl. No. 74.

5. As regards the service provided by PSPs to the State Governments by way of transportation of patients on behalf of the State Governments against consideration in the form of fee or otherwise charged from the State Government, it is clarified that the same would be exempt under-

- a. Sl. No. 3 of notification No. 12/2017- Central Tax (Rate) dated 28.06.2017 if it is a pure service and not a composite supply involving supply of any goods, and
- b. Sl. No. 3A of notification No. 12/2017- Central Tax (Rate) dated 28.06.2017 if it is a composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent of the value of the said composite supply.

6. Difficulty if any, in the implementation of this circular may be brought to the notice of the Board.

Yours Faithfully,



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Technical Officer (TRU)

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Enclosure:

Circular No. 210/2/2018- Service Tax (F. No. 137/51/2016- Service Tax, dated 30th May, 2018)