



**RAJASTHAN AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX, KAR BHAWAN, AMBEDKAR
CIRCLE, NEAR RAJASTHAN HIGH COURT
JAIPUR – 302005 (RAJASTHAN)**



ADVANCE RULING NO. RAJ/AAR/2023-24/16

Mahipal Singh Additional Commissioner	:	Member (Central Tax)
Mahesh Kumar Gowla Additional Commissioner	:	Member (State Tax)
Name and address of the applicant	:	M/s Instromedix Waste Management Private Limited, Fourth, Plot No.1, Office No.402, Gaurav Tower, Bardiya Shopping Centre, Indra Palace, Malviya Nagar, Jaipur, Rajasthan-302017
GSTIN of the applicant	:	08AAECH5757Q1Z5
Clause(s) of Section 97(2) of CGST/SGST Act, 2017, under which the question(s) raised	:	(b) applicability of a notification issued under the provisions of this Act; and (e) determination of the liability to pay tax on any goods or services or both
Date of Personal Hearing	:	16.11.2023 & 01.01.2024
Present for the applicant	:	Shri Abhay Gangwal, CA
Date of Ruling	:	31.01.2024

Note 1: Under Section 100 of the CGST/SGST Act, 2017, an appeal against this ruling lies before the Appellate Authority for Advance Ruling constituted under Section 99 of CGST/SGST Act, 2017, within a period of 30 days from the date of service of this order.

Note 2: At the outset, we would like to make it clear that the provisions of both the CGST Act and the SGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the SGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, a reference to such a similar provision under the CGST Act / SGST Act would be mentioned as being under the "GST Act".

The issue raised by M/s Instromedix Waste Management Private Limited, Fourth, Plot No.1, Office No.402, Gaurav Tower, Bardiya Shopping Centre, Indra Palace, Malviya Nagar, Jaipur, Rajasthan-302017 (hereinafter referred to as "the applicant"), which is registered with SGST, Circle-C, Jaipur-II Zone for supplying Waste & Scrap of Plastics (HSN Code 3915), Paper & Paperboard (HSN Code 4707), and Glass (HSN Code 7001) and for providing services of Non-hazardous waste treatment and disposal services (HSN Code 999433) & Sewage and waste collection, treatment and disposal and other environmental protection services (HSN Code 9994).

The applicant is fit to pronounce advance ruling as it falls under the ambit of the Section 97(2)(b)&(e) of GST Act, 2017, given as under:-

- (b) applicability of a notification issued under the provisions of this Act; and
- (e) determination of the liability to pay tax on any goods or services or both.

A SUBMISSION OF THE APPLICANT(in brief):-

The applicant seeks an Advance Ruling on:-

- (i) The applicability of GST, as mentioned in the clause (X) under point (A) of the S.No.742 of Notification No. 03/2022-Central Tax (Rate) dated 13.07.2022; and
- (ii) The coverage of services covered under SAC 999432-"Non-hazardous waste treatment and disposal services" for the applicable tax rate, as defined in the S.No.742 of Notification No. 03/2022-Central Tax (Rate) dated 13.07.2022.

B INTERPRETATION AND UNDERSTANDING OF APPLICANT ON QUESTION RAISED (in Brief):-

The applicant submitted his interpretation as under:-

1. The applicant is engaged in disposal and treatment of Bio-medical waste generated by the clinical establishments at the facility allotted by the state government. In this activity, the applicant is collecting the bio medical waste from the empanelled establishments and disposed of or treats the same at its facility and charges the fixed contracted amount as per the state guidelines. These services fall under Chapter Heading 999433 of the SAC codes as defined under GST laws.
2. Till 17.07.2022, all the services listed under Tariff Heading 9994 were exempted from tax.
3. Vide Notification No.03/2022-CE(Rate) dated 13.07.2022 (w.e.f. 18.07.2022), the disposal or treatment of bio medical waste was brought into the purview of GST and taxed CGST @6% and SGST @6% by inserting Entry No.32(ia) in Notification No.11/2017-Central Tax (Rate) (S.No.25), dated the 28.06.2017, as detailed below:-

TABLE

S. No.	Chapter Heading / Sub-Heading	Description of Goods	CGST rate
(1)	(2)	(3)	(4)
32(i)	9994	Services by way of treatment of effluents by a Common Effluent Treatment Plant.	6%
32(ia)	9994	Services by way of treatment or disposal of biomedical waste or the processes incidental thereto by a common bio-medical waste treatment facility to a clinical establishment.	6%
32(ii)	9994	Sewage and waste collection, treatment and disposal and other environmental protection services, other than (i) and (ia) above.	9%

*Inserted by Notification No.03/2022-CT(Rate)dated13.07.2022 (w.e.f. 18.07.2022)

4. The assessee seeks advance ruling on the coverage of the services covered under SAC 999432–Non-hazardous waste treatment and disposal services under Notification No.11/2017-Central Tax (Rate) (S.No.25), dated the 28.06.2017 as amended vide Notification No.03/2022-CE (Rate) dated13.07.2022.

C QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT: -

1. Whether the services of disposal and treatment of Bio-Medical Waste obtained from clinical establishments is liable to tax under Notification No.03/2022-Central Tax (Rate) dated 13.07.2022.
2. If yes, from which date, the registered dealer is liable to pay GST on the above services?
3. If yes, what is the rate of GST, which the registered dealer is required to pay on the services mentioned in Point 1 above?

D PERSONAL HEARING

In the matter, personal hearings were granted to the applicant on 16.11.2023 and 01.01.2024. Shri Abhay Gangwal, CA Authorized Representative of the applicant appeared for personal hearing. He reiterated the submission already made in written submission and also submitted an application regarding correction of old para for seeking advance ruling over coverage of services covered under SAC 999433-“Non-hazardous waste treatment and disposal services” to SAC 999432-“Hazardous waste treatment and disposal services”.

E COMMENTS OF THE JURISDICTIONAL OFFICER

The Jurisdictional office of Deputy Commissioner, State Tax, Circle-C Jaipur-II, Rajasthan, has given his comments vide his letter क्रमांक: सी.आ./वृत्त-सी/संभाग-11/जयपुर/2023-24/707 Dated- 30.11.2023 which is as under-

1. उपर्युक्त विषयान्तर्गत एवं प्रसांगिक पत्र के क्रम में निवेदन है कि निवेदन है कि करदाता मैसर्स INSTROMEDIX WASTE MANAGEMENT PRIVATE LIMITED GSTIN 08AAAECH5757Q1ZS दिनांक 20/04/2021 से पंजीकृत करदाता है। करदाता द्वारा Application for Advance Ruling बाबत जयपुर नगर निगम से अनुबन्ध की प्रति पेश की गयी। एवं साथ ही (INSTROMEDIX (INDIA) PVT LTD(seller)) एवं उनके (INSTROMEDIX WASTE MANAGEMENT PRIVATE LIMITED (purchaser) BUSINESS TRANSFER AGREEMENT की प्रति भी पेश की गयी जिसमें INSTROMEDIX (INDIA) PVT LTD (seller) के CIF Division (mean business division of Seller engaged in the business of Treatment of Bio-medical waste at its existing unit at Jaipur) Transaction (mean the sale of CIF division by the seller to the purchaser as a going concern for the lump sum consideration on a slump sale basis, as contemplated in MOU Slump Sell and this Agreement.) अनुबन्ध दिनांक 30.11.2020 से प्रभावी बाबत वर्णित है। इस प्रकार अवलोकन पर पाया गया कि बायो मेडिकल वेस्ट मैनेजमेंट एवं ट्रीटमेंट हेतु कामन ट्रीटमेंट फैसिलिटी स्थापना बाबत अनुबन्ध जयपुर नगर निगम एवं INSTROMEDIX (INDIA) PVT LTD के मध्य है। उक्त बाबत जानकारी करने पर मैसर्स INSTROMEDIX WASTE MANAGEMENT PRIVATE LIMITED GSTIN 08AAAECH5757Q1Z & service charges for the Receptions/Treatment & Disposal of Bio Medical Waste (HSN Code 999433) का कार्य प्राइवेट अस्पतालों में उनके द्वारा किया जाना एवं नगर निगम से अभी अनुबन्ध उनके नाम से प्राप्त नहीं होना बताया गया।

करदाता ने प्रस्तुत Form GST ARA - 01 के तहत Questions on which advance ruling is required बाबत जारी किये जा रहे बिलों की आंशिक प्रतियाँ पेश की, जिसमें invoice no. IWMP/LJPR/1555, DATED 01-11-2023 प्रश्नकर्ता करदाता मैसर्स INSTROMEDIX WASTE MANAGEMENT PRIVATE LIMITED GSTIN 08AAAECH5757Q1ZS द्वारा नारायण मल्टीस्पेशलिटी हास्पिटल को Service Income(JPR)(GST) service charges for the Receptions/Treatment & Disposal of Bio Medical Waste (HSN Code 999433) दर्शाकर CGST 6 प्रतिशत एवं SGST 6 प्रतिशत चार्ज कर जारी किया गया है। इस प्रकार प्राइवेट हास्पिटल्स को service charges for the Receptions/Treatment & Disposal of Bio Medical Waste (HSN Code 999433) दर्शाकर मैसर्स INSTROMEDIX WASTE MANAGEMENT PRIVATE LIMITED GSTIN 08AAAECH5757Q1ZS (प्रश्नकर्ता करदाता) द्वारा बिलिंग की जा रही है। (प्रश्नगत करदाता द्वारा उनके एवं नारायण मल्टीस्पेशलिटी हास्पिटल के बीच Contractual Agreement(2023-2024) की प्रति भी पेश की गयी है।)

इसी प्रकार invoice no. IIPL / JPR23/503, DATED 01-11-2023 करदाता मैसर्स INSTROMEDIX (INDIA) PVT LTD GSTIN 08AAACI1478H1ZK } द्वारा SUPERINTENDENT SMS HOSPITAL को Service Income(JPR)(GST) service charges for the Receptions/Treatment & Disposal of Bio Medical Waste.

(HSN Code 999433) दर्शाकर CGST 6 प्रतिशत एवं SGST 6 प्रतिशत चार्ज कर जारी किया गया है। इस प्रकार सरकारी हाँस्पिटल्स को service charges for the Receptions / Treatment & Disposal of Bio Medical Waste (HSN Code 999433) दर्शाकर मैसर्स INSTROMEDIX (INDIA) PVT LTD GSTIN 08AAACI1478H1ZK द्वारा बिलिंग की जा रही है। (प्रश्नगत करदाता द्वारा करदाता मैसर्स INSTROMEDIX (INDIA) PVT LTD एवं GOVT SAWAI MAN SINGH HOSPITAL Contractual Agreement की प्रति भी पेश की गयी है।)

इसी प्रकार invoice no. IWMP/LJN22/732, DATED 31-03-2023 प्रश्नकर्ता करदाता मैसर्स INSTROMEDIX WASTE MANAGEMENT PRIVATE LIMITED GSTIN 08AAAECH5757Q1ZS द्वारा करदाता INSTROMEDIX (INDIA) PVT LTD GSTIN 08AAACI1478H1ZK को Service Income(TAXABLE) (HSN Code 999433) दर्शाकर CGST 6 प्रतिशत एवं SGST 6 प्रतिशत दर्शाकर जारी किया गया है।

इस प्रकार करदाता द्वारा प्रश्नगत प्रश्न के क्रम में प्रस्तुत बिलों के अवलोकन पर पाया गया कि प्राइवेट हाँस्पिटल्स को service Disposal of Bio Medical Waste (HSN Code 999433) के तहत

प्रश्नकर्ता करदाता द्वारा बिलिंग की जा रही है। जबकि सरकारी हॉस्पिटल्स को service Disposal of Bio Medical Waste (HSN Code 999433) के तहत मैसर्स INSTROMEDIX (INDIA) PVT LTD GSTIN 08AAACI1478H1ZK के द्वारा बिलिंग की जा रही है। जिसकी प्रतियाँ सुलभ संदर्भ हेतु संलग्न हैं

करदाता द्वारा पूछे गये प्रश्न पर टिप्पणी निम्नानुसार है:

Q. 1 Whether the Services of disposal and Treatment of Bio Medical Waste Obtained from clinical establishments is liable to tax under the point(A) clause(X) inserted by the notification S.No. 742 | No. 03/2022-Central Tax (Rate) dated 13th July 2022 by the Ministry of Finance.

Ans.1 Government of India, Ministry of Finance (Department of Revenue) के Notification No. 12/2017- Central Tax (Rate) New Delhi, the 28th June, 2017 में Sl. No. 75 पर मेडिकल वेस्ट ट्रीटमेंट सर्विसेज बाबत Heading 9994 पर कर दर शून्य दर्शाकर निम्नानुसार ऐन्ट्री वर्णित थी :

1. No	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	(4)	(5)
(1)	(2)	(3)	(4)	(5)
5	Heading 9994	Services provided by operators of the common bio-medical waste treatment facility to a clinical establishment by way of treatment or disposal of biomedical waste or the processes incidental thereto.	Nil	Nil

Government of India, Ministry of Finance (Department of Revenue) के Notification No. 04/2022 -Central Tax (Rate) New Delhi, 13th July, 2022 द्वारा उपरोक्त अधिसूचना क्रमांक Notification No. 12/2017Central Tax (Rate) New Delhi, the 28th June, 2017 क Sl. No. 75 को समाप्त करते हुए दिनांक 18.07. 2022 से प्रभावी करते हुए निम्नानुसार संशोधन किया गया:-

(t) serial number 75 and the entries relating thereto shall be omitted;

साथ ही Government of India, Ministry of Finance (Department of Revenue) के Notification No. 11/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 690 (E), dated the 28th June, 2017, में अधिसूचना Notification No. 03/2022- Central Tax (Rate) New Delhi, दिनांक 13th July, 2022 द्वारा संशोधन करते हुए दिनांक 18.07.2022 से प्रभावी करते हुए निम्नानुसार संशोधन करते हुए कम संख्या 32 पर निम्नानुसार नई ऐन्ट्री (32 ia) को प्रभावी दिनांक 18.07.2022 से निम्नानुसार जोड़ा गया:- (X) against serial number 32, in column (3), - (a) after item (i) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

Description of Services	Rate (per cent.)	(5)
(3)	(4)	(5)
" (ia) Services by way of treatment or disposal of or the processes incidental thereto by a common bio-medical waste treatment facility to a clinical establishment.	6	";

यहाँ यह उल्लेखनीय है कि अधिसूचना क्रमांक 12/2017 दिनांक 28th June, 2017 की ऐन्ट्री संख्या 75 (करमुक्त)में "Services provided by operators" लिखित था, जबकि अधिसूचना क्रमांक 11/2017 दिनांक 28.06.2017 में किये गये संशोधन के पश्चात् संशोधित अधिसूचना क्रमांक 03/2022 दिनांक 13th July, 2022 (प्रभावी दिनांक 18.07.2022) द्वारा पश्नगत Services की जोड़ी गयी नई ऐन्ट्री (32 ia) (करयोग्य) में "Services by way of treatment or disposal " लिखित है, इस प्रकार पूर्व की ऐन्ट्री संख्या 75 में उल्लेखित Description of Services को नई अधिसूचना क्रमांक 03 / 2022, दिनांक 13.07.2022 में यथावत नहीं रखा जाकर बल्कि नई दर्शित Description of Services को 6 प्रतिशत से करयोग्य किया गया है। पूर्व की करमुक्त ऐन्ट्री को उक्त अधिसूचना से विलोपित कर दिये जाने के कारण अब अधिसूचना क्रमांक 12 / 2017 की विलोपित ऐन्ट्री सामान्य कर दर (9 प्रतिशत) से करयोग्य हो गयी है।

Q.2 If yes, from which date, the Registered Dealer is liable to pay GST Liability on above services ?

Ans.2 Government of India, Ministry of Finance (Department of Revenue) के Notification No. 11/2017 - Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 690(E), dated the 28th June, 2017, में अधिसूचना Notification No. 03/2022- Central Tax (Rate) New Delhi, दिनांक 13th July, 2022 द्वारा संशोधित (दिनांक 18.07.2022 से प्रभावी) नई ऐन्ट्री (32 ia) (प्रभावी दिनांक 18.07.2022) "Services provided by operators of the common bio-medical waste treatment facility to a clinical establishment by way of treatment or disposal of bio-medical waste or the processes incidental thereto. कर दर 6 प्रतिशत दिनांक 18.07.2022 से प्रभावी से करयोग्य है।

Q.3 If yes, what the Rate of at which Liability of GST is to be discharged by the Registered Dealer on services mentioned in Point 1 above?

Ans. 3 Government of India, Ministry of Finance (Department of Revenue) के Notification No. 11 / 2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 690(E), dated the 28th June, 2017 में अधिसूचना Notification No. 03/2022- Central Tax (Rate) New Delhi, दिनांक 13th July, 2022 द्वारा संशोधित (दिनांक 18.07.2022 से प्रभावी) नई ऐन्ट्री (32ia) (प्रभावी दिनांक 18.07.2022) "Services provided by operators of the common bio-medical waste treatment facility to a clinical establishment by way of treatment or disposal of bio-medical waste or the processes incidental thereto. कर दर 6 प्रतिशत दिनांक 18.07.2022 से प्रभावी से कर योग्य है।

F. FINDINGS, ANALYSIS & CONCLUSION:

- 1) We have carefully examined the statement of facts, supporting documents filed by the Applicant along with application, oral and written submissions made at the time of personal hearing and comments of State Tax Authority. We have also considered the issues involved, on which advance ruling is sought by the applicant, and relevant facts.
- 2) The question of Law raised by the applicant is as under-
 - (i) Whether the services of disposal and treatment of Bio Medical Waste obtained from clinical establishments is liable to tax under Notification No.03/2022-CT(Rate) dated 13.07.2022.
 - (ii) If yes, from which date, the Registered Dealer is liable to pay GST Liability on above services?
 - (iii) If yes, what is the Rate of GST at which Liability of GST is to be discharged by the Registered Dealer on services mentioned in Point 1 above
- 3) The Services of disposal and Treatment of Bio Medical Waste obtained from clinical establishments was exempted vide Entry No.75 of Notification No.12/2017-CT (Rate) dated 28.06.2017, as detailed below:-

S. No.	Chapter Heading	Description of Services

(1)	(2)	(3)	(4)	(5)
75	Heading 9994	Services provided by operators of the common bio-medical waste treatment facility to a clinical establishment by way of treatment or disposal of biomedical waste or the processes incidental thereto.	Nil	Nil

4) The said Entry No.75 was omitted vide Notification No.04/2022-CT (Rate) dated 13.07.2022 (effective from 18.07.2022).

5) The service of disposal and treatment of Bio Medical Waste obtained from clinical establishment (9994) was made taxable vide Notification No. 03/2022- CT (Rate) dated 13.07.2022 (effective from 18.07.2022), by amending Notification No.11/2017-CT (Rate) dated 28.06.2017

S. No.	Chapter Heading / Sub-Heading	Description of Goods	CGST rate
(1)	(2)	(3)	(4)
32(ia)	9994	Services by way of treatment or disposal of biomedical waste or the processes incidental thereto by a common bio-medical waste treatment facility to a clinical establishment.	6%

In view of the above, we hold that the services of disposal and treatment of Bio Medical Waste obtained from clinical establishments (9994) is taxable from 18.07.2022 and the rate leviable thereon is 12% (CGST-6% and SGST-6%).

In view of the foregoing, we rule as follows:-

RULING

(Under Section 98 of the CGST & RGST Act, 2017)

Q1. Whether the Services of disposal and Treatment of Bio Medical Waste obtained from clinical establishments is liable to tax under Notification No. 03/2022-CT (Rate) dated 13.07.2022.

Ans- Yes, the services of disposal and treatment of Bio Medical Waste obtained from clinical establishments is liable to tax under Notification No. 03/2022-CT (Rate) dated 13.07.2022.

Q2. If yes, from which date, the registered dealer is liable to pay GST on above services?

Ans- The registered dealer is liable to pay GST on the aforesaid service from 18.07.2022.

Q3. If yes, what is the rate of GST at which GST is to be paid by the registered dealer on the services mentioned in Point 1 above?

Ans- The rate of GST on the services mentioned in Point 1 above is 12% (CGST-6% and SGST-6%).


(Mahipal Singh)
MEMBER
CENTRAL TAX

o/c




(Mahesh Kumar Gowla)
MEMBER
STATE TAX

F. No. AAR/SF/2023-24/ 171-175

Date: 09.02.2024

SPEED POST

To,

M/sInstromedix Waste Management Private Limited,
Fourth, Plot No.1,Office No.402, Gaurav Tower,
Bardiya Shopping Centre, Indra Palace, Malviya Nagar,
Jaipur, Rajasthan-302017

Copy to: -

1. The Chief Commissioner, CGST and Central Excise (Jaipur Zone), NCRB, Statue Circle, Jaipur, Rajasthan-302005
2. The Chief Commissioner, State Tax, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme, Jaipur, Rajasthan-302005.
3. The Pr.Commissioner, CGST and Central Excise, Commissionerate-Jaipur, Rajasthan.
4. The Deputy Commissioner, State Tax, Circle-C, Jaipur-II, Divisional Kar Bhawan, Rajasthan.