

Whether the Services of disposal and Treatment of Bio Medical Waste obtained from clinical establishments is liable to tax under Notification No. 03/2022 CI (Rate) dated 13.07.2022. HELD Answered in affirmative (2) If yes, from which date, the registered dealer is liable to pay GST on above services? HELD liable to pay GST on the aforesaid service from 18.07.2022. (3) 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? HELD The rate of GST is 12%

**ADVANCE RULING NO. RAJ/AAR/2023-24/16, Dated 31st January, 2024**

RAJASTHAN

AUTHORITY FOR ADVANCE RULING

GOODS AND SERVICES TAX

KAR BHAWAN, AMBEDKAR CIRCLE,

NEAR RAJASTHAN HIGH COURT

JAIPUR - 302005 (RAJASTHAN)

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	:	08AAECH5757Q1ZS
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 B° treatment. In this 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 activity 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 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

SI No.	Chapter, Section or Heading	Description of Service	CGST Rate
(1)	(2)	(3)	(4)
32(i)	Heading 9994	(i) Services by way of treatment of effluents by a Common Effluent Treatment Plant.	6
32(ia)	Heading 9994	(ia) 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)	Heading 9994	(ii) 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) dated 13.07.2022 (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) dated 13.07.2022.

## **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 Dated- 30.11.2023

## 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:-

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(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 bio-medical 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

SI No.	Chapter, Section or Heading	Description of Service	CGST Rate
(1)	(2)	(3)	(4)
32(ia)	Heading 9994	(ia) 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 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 CI (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%).

31.01.2024

(Mahipal Singh)  
Member  
(Central Tax)

(Mahesh Kumar Gowla)  
Member  
(State Tax)