

Ashit Shah

9 Occupation Health Check-up Services Facts of the matter The applicant is running multi-specialty hospital and provides “Occupational Health check-up services” to the employees or personnel’s of corporates or business entities through the nursing staff, Doctors, Paramedical staff on hospital’s payroll. Applicant seeks the ruling on whether “Occupational Health check-up services” provided by them would be covered under S. No. 74 of N. No. 12/2017 – CTR and exempt from payment of tax? Observation by Authority Hon’ble AAR had observed that activity provided by the applicant would cover under S. No. 31 of Table under HSN 9993 “Human health and social care services” and liable to pay tax @ 18%. Observation by Appellate Authority.....