

CA Ashit Shah 23. Valuation Brief Facts The applicant has entered into a contract with M/s. Asian Institute of Gastroenterology Private Limited, for providing Housekeeping services. As per the MOU the applicant will provide Housekeepers and supervisor to maintain and assist the medical team of the Hospital in maintaining cleanliness, covering 24 Hours service on shift basis. It is the opinion of the applicant that as the salary / wages are fixed by the Hospital management and as EPF, ESI are statutory payments, therefore these amounts reimbursed by the Hospital management cannot form value of supply. Hence this application is filed for seeking the ruling on applicability of GST on the amount of wages / salaries, EPF/ ESI etc., reimbursed by the Hospital? Contention of the applicant In the pre GST period reimbursable expenses have been held not to form gross value of service provided.....