

Ashit Shah

32 GST on clinical bio medical waste disposal: Facts of the matter: Applicant is engaged in 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). 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. Till 17-07-2022, all the services listed under Tariff Heading 9994 were exempted from tax. Vide N. No. 03/2022 – CTR, dated 13-07- 2022 (w.e.f. 18.07.2022), the disposal or treatment of bio medical waste was brought into the pu.....