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# **GST THIS WEEK**

**TOP FOUR GST NEWS UPDATES THAT YOU MUST KNOW**

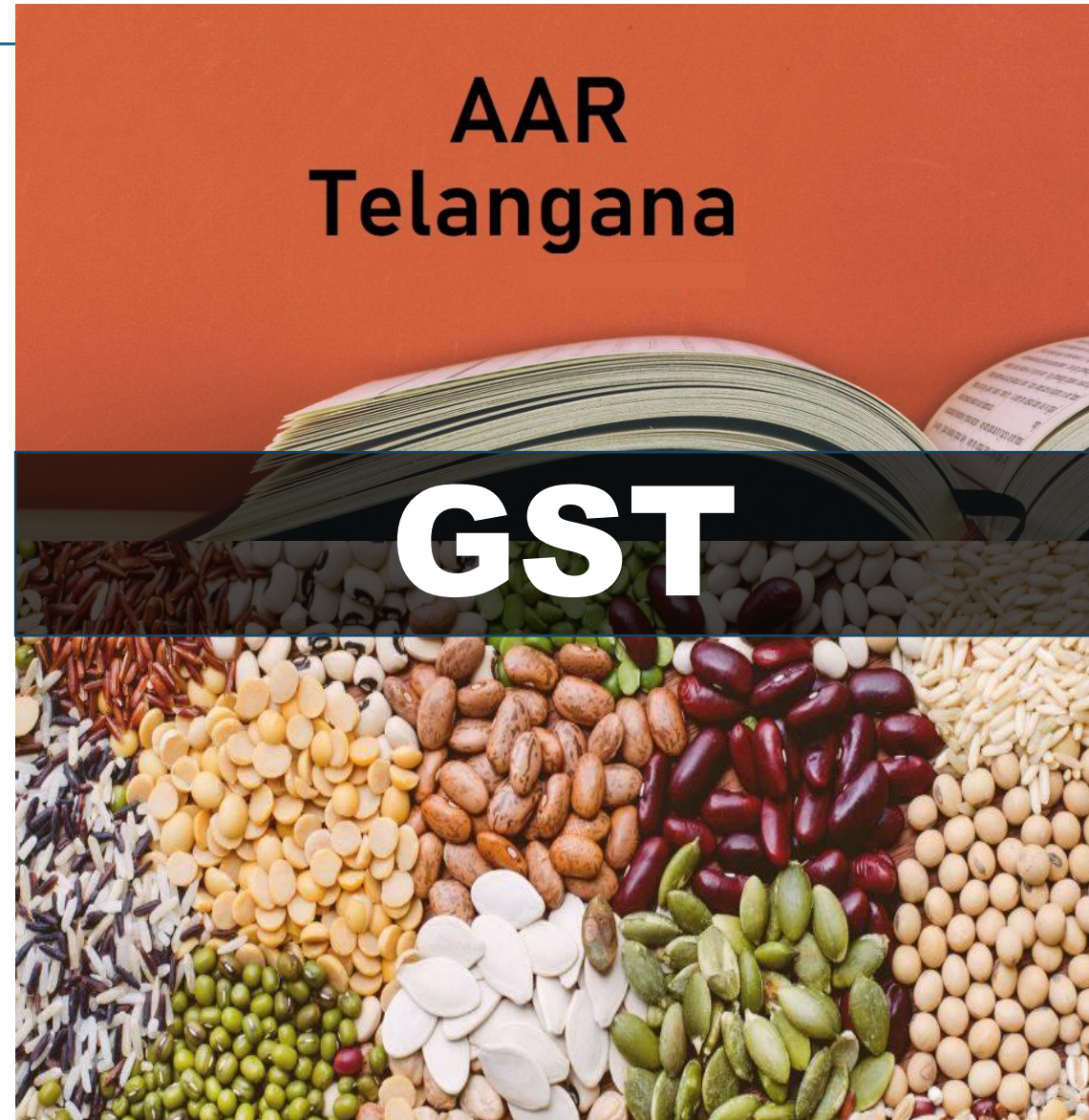
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## Tax on Agriculture: GST applicable on seeds used in agriculture say two tax rulings

The Telangana AAR has ruled that seeds are not “agricultural produce” and should attract GST, a development that could create complications for the agriculture sector in the future. In both the rulings, the AAR said that “seed” is treated separately from “grain”. Thus concessions applicable to grain produced by a cultivator will not be applicable to seeds

[Source: Economic Times](#)





## No GST on leasing residential building as hostel, says Karnataka HC

Leasing out residential premises as a hostel to students and working professionals is exempted from GST, the Karnataka HC has said. The Court said that leasing out residential premises as a hostel is “covered under entry 13 of the exemption notification dated September 28,2017 issued under the IGST Act 2017”. The bench added that the benefit cannot be denied on grounds that the lessee is not using the premises

## CBIC: Coaching centres must pay 18% GST on composite supply

Coaching Institutes are liable to pay 18% GST on their composite supply, or bundled services and supplies to students, the Central Board of Indirect Taxes and Customs (CBIC) has said. While coaching institutes charge a lumpsum amount from students, they have been depositing GST on individual items such as bags, stationary, and T-shirts whereby GST rates are lower, resulting in suppressed payment

[Source: Economic Times](#)



**Central Board of Excise and Customs**

Department of Revenue, Ministry of Finance, Government of India



# AAR

Authority For Advance Ruling

**MAHARASHTRA**



## **‘Cosmetic’ Dental services leviable to 18 % GST : Maharashtra AAR**

The Maharashtra AAR has ruled that dental bills for services like teeth whitening or application of veneer (smile fixing treatment) will be subject to levy of GST at 18%. The AAR distinguished between dental services that would be in the nature of ‘healthcare services’ and those that constitute a ‘cosmetic treatment’. Only those dental services that are categorised as healthcare services will be exempt from the tax

[Source: Times of India](#)



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