

***No GST on Tender for Housekeeping, Security Services, Plumbing, Laundering, Cooking, Catering, Gardening, Carpentry Services in Govt. Hospitals: The AAR, Tamil Nadu***

**Fact of the Case**

The applicant, M/s. Padmavathi Hospitality and Facilities Management Services (PHFMS) is engaged in providing Mechanized and Manual Housekeeping services/Cleaning services including Pest Control services; Security services, non-medical Manpower supply to support Medical and paramedical services in hospital projects; Bio Waste Management for all Hospitals under DME as bundled services to Directorate of Medical Education (DME) that includes Government Medical College Hospitals, Government Medical Colleges and Government Nursing Colleges.

The applicant has sought the advance ruling on the issue whether services provided by Padmavathi Hospitality & Facilities Management Services (PHFMS) to DME are classifiable as a function entrusted to a Panchayat or a Municipality under the constitution? If not then can we conclude that no exemption is available to PHFMS.

**Decision of the Case**

The Coram ruled that the proposed supply as per the Tender for housekeeping, Security Services and Assistance in Electrical, Plumbing, laundering, Cooking, Catering, Gardening & Carpentry Services in 93 Government Hospitals under the Control of Directorate of Medical & Rural Health Services, 86 Institutions, Directorate Medical & Rural Health Services (ESI)-7 Institutions is exempt under Entry No.3 of Notification No.1212017-C.T.(Rate) dated 28.06.2017 read with trntry No. 3 of Notification dated 29.06.2017.

***The Tamil Nadu Authority of Advance Ruling (AAR) ruled that no GST is payable Tender for housekeeping, Security Services, Assistance in Electrical, Plumbing, Laundering, Cooking, Catering, Gardening, and Carpentry Services in Government Hospitals.***