

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

RAJYA SABHA

UNSTARRED QUESTION NO. 4082

TO BE ANSWERED ON TUESDAY THE 03RD APRIL , 2018
CHAITRA 13, 1940 (SAKA)

GST ON HOSPITAL SERVICES

4082. SHRI A.K. SELVARAJ:

Will the Minister of FINANCE be pleased to state:

- (a) whether it is a fact that no GST will be charged on services of senior doctors, consultants and technicians hired by hospitals; and
- (b) if so, the details thereof; and
- (c) whether patients not admitted to hospitals will have to pay GST?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI SHIV PRATAP SHUKLA)

(a) and (b): Under serial No. 74 of notification No. 12/2017- Central Tax (Rate) dated 28th June, 2017 services by way of health care services by a clinical establishment, an authorised medical practitioner or para-medics is exempt from GST. So, it is immaterial whether such health care services are provided by senior doctors, consultants and technicians.

(c): Patients availing healthcare services from the hospitals irrespective of whether admitted to the hospital or not will not be required to pay GST as long as they fulfil the conditions of the exemption as above.
