

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

\*\*\*\*\*

LOK SABHA

UNSTARRED QUESTION NO.2317

TO BE ANSWERED ON FRIDAY THE 9<sup>TH</sup> MARCH, 2018  
PHALGUNA 18, 1939 (SAKA)

GST EXEMPTION TO HOSPITAL FOOD

**2317. SHRI R. GOPALAKRISHNAN:**

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government plans to exempt the food served to patients by hospitals from the ambit of Goods and Services Tax (GST);  
(b) if so, the details thereof and if not, the reasons therefor; and  
(c) the details of GST exemption provided to various such philanthropic and noble services post-GST?

ANSWER

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

**(a) & (b):** Healthcare services as defined in the relevant notification are exempt from GST. Food supplied to the in-patients as advised by the doctor/nutritionists is not taxable provided it is a part of composite supply of healthcare service.

**(c):** Services by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) by way of charitable activities is exempt from GST under *Sl. No. 1 of Notification No. 12/2017- Central Tax (Rate) dated 28<sup>th</sup> June, 2017.*

Charitable activity has been defined in the above notification as activities relating to:

(i) public health by way of:

(A) care or counseling of

(I) terminally ill persons or persons with severe physical or mental disability;

(II) persons afflicted with HIV or AIDS;

(III) persons addicted to a dependence-forming substance such as narcotics drugs or alcohol; or

(B) public awareness of preventive health, family planning or prevention of HIV infection;

(ii) advancement of religion, spirituality or yoga;

(iii) advancement of educational programmes or skill development relating to:

(A) abandoned, orphaned or homeless children;

(B) physically or mentally abused and traumatized persons;

(C) prisoners; or

(D) persons over the age of 65 years residing in a rural area;

(iv) preservation of environment including watershed, forests and wildlife.

\*\*\*\*\*

