

Indirect Tax Laws Study Circle

Dear Members,

Greetings!!

In the dynamic landscape of Goods and Services Tax, The healthcare sector in India enjoys significant GST exemptions, but those same exemptions create numerous interpretational and compliance challenges.

In this context, we have planned our next study circle meeting to discuss key aspects including:

- **Scope of “Health Care Services” – Ambiguities in Exemption :** (Where should the line be drawn between exempt “treatment for illness” and taxable “personal enhancement” or “wellness”)
- **Composite vs. Mixed Supplies in Hospitals** (Hospital services involve combination of services, when can the service be said to be composite or mixed supplies)
- **ITC Restrictions and Accumulation** (Restriction on ITC in Hospital Sector and method of proportionate reversal)
- **Taxability of Ancillary and Non-Healthcare Services** (Hospitals often run Cafeterias, Parking services, Pharmacy sales to walk-ins, Diagnostic services to non-patients, Taxability of such Services)
- **Taxability of Third Party Arrangements** (Taxability of Outsourced diagnostic labs, Co-branded pathology centers, Revenue-sharing models with doctors, Contractual ambulance services)

<i>Subject</i>	Practical Issues under GST in Healthcare Industry
Day & Date	Thursday, 22nd January 2026 Add event to Outlook Calendar
Time	05:30 PM to 7:30 PM
Group Leader	CA Shefali Bang, Jaipur
Mentor	CA Parag Mehta, Mumbai
Venue	Zoom

All the members are requested to remain present and to participate in this collective endeavour and benefit from the group discussion.

Meeting joining link will be shared on the day of the meeting to the members of the study circle for the year 2025-2026.

Members interested in leading any topic of IDT Laws may kindly contact any of the convenors.

Annual Study Circle for F.Y. 2025-2026 is valid till March 2026. Members may renew their subscription of **Rs. 944/-** (18% GST inclusive)

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Study Circle subscription is restricted only to BCAS members.

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