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GST THIS WEEK

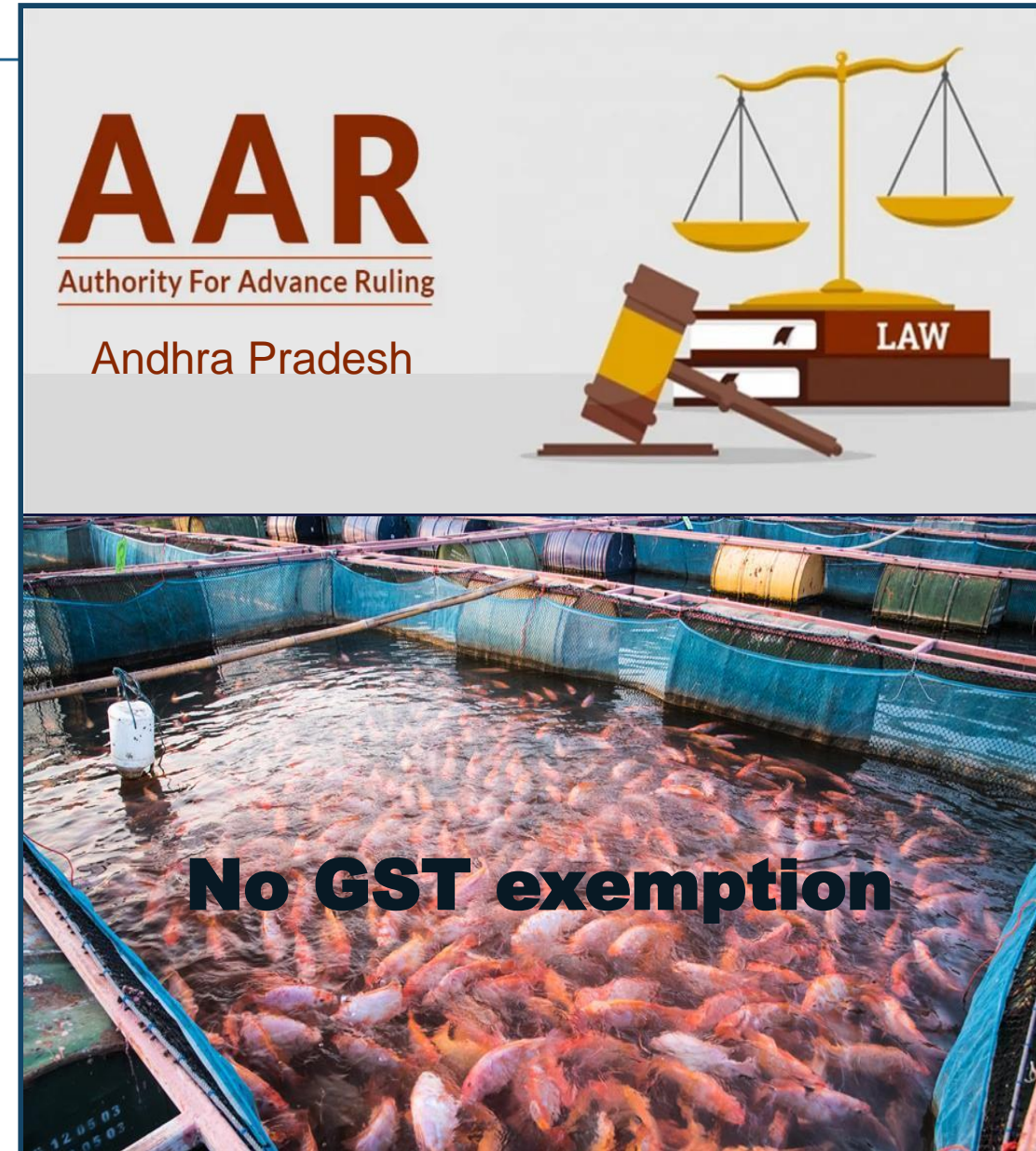
TOP FOUR GST NEWS UPDATES THAT YOU MUST KNOW

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No GST exemption available on renting of land for fish farming

The Authority for Advance Ruling ('AAR'), Andhra Pradesh has held that renting of land for the purpose of fish farming is not exempt from GST. The AAR held that fish farming is not covered under services to agriculture as per GST Notification dated 28 June 2017. Thus, renting of land for fish farming would be subject to GST at 18%

[Source: Times of India](#)



Vaccine administration by hospitals is taxable under GST

The administration of vaccines involves a combination of two supplies and should be viewed as a single package, Authority of Advance Ruling ('AAR'), Andhra Pradesh has said. The proper administration of the vaccine by technically qualified personnel, as prescribed by government guidelines, becomes ancillary supply, which involves a 'service charge'. The total transaction is taxable at the rate of principal supply, i.e., 5%

[Source: Economic Times](#)



Supreme Court permits companies to claim transitional tax credit

The Supreme Court has ruled that businesses that were unable to claim tax credits when the indirect tax system switched to GST would be able to do so. The Court also directed the government to open a common portal for all taxpayers to claim the credit within 60 days - from September 1 to October 30, 2022

[Source: Economic Times](#)



Supreme Court dismisses plea of private tour operators seeking exemption from GST for Haj, Umrah tours

The Supreme Court dismissed petitions filed by private tour operators seeking exemption from GST for Haj and Umrah tours. The petitions seeking exemption had alleged discrimination against the pilgrims travelling to Saudi Arabia. The Court said that the argument raised by the petitioners regarding the extra-territorial application of GST for services given outside India is kept open, as it is pending consideration before another bench

[Source: Economic Times](#)



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