

	KERALA AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX DEPARTMENT TAX TOWER, THIRUVANANTHAPURAM	
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BEFORE THE AUTHORITY OF : Shri. Jomy Jacob, IRS &
: Shri. Mansur M.I.

Legal Name of the applicant	PULSO GLOBAL PRIVATE LIMITED
GSTIN	32AAOCP2492G1ZA
ARN	AD321125003459G
Address	60/49E, Desk No – V640, JC Chambers, 3rd Floor, Panampilly Nagar, Kochi, Ernakulam, Kerala - 682036.
Advance Ruling sought for	Are our home-care services—doctor home visits/tele-consultations, nursing services provided in 12-hour and 24-hour shifts, General Duty Assistant services delivered under the supervision of a Registered Nurse or doctor, and physiotherapy at home—exempt as 'health care services' (Service Accounting Code 9993) under Entry 74 of Notification No. 12/2017–Central Tax (Rate); and are medical equipment rental, substantial medical consumables, and patient transport separable taxable add-ons?
Date of Personal Hearing	17/07/2026
Authorized Representative	Dr. Abdul Rahoof. O, Managing Director

ADVANCE RULING No.KER/14/2026 Dated 07/08/2026

1. M/s. PULSO GLOBAL PRIVATE LIMITED (hereinafter referred to as “the Applicant”) is a company registered under the provisions of the Companies Act, 2013, and is registered under the GST Act with GSTIN 32AAOCP2492G1ZA. The



Applicant has sought an advance ruling under Section 97 of the Central Goods and Services Tax Act, 2017, and the Kerala Goods and Services Tax Act, 2017. The Applicant is engaged in providing home-based healthcare services as a clinical establishment.

2. The applicant requested advance ruling on the following:

Are their home-care services—doctor home visits/tele-consultations, nursing services provided in 12-hour and 24-hour shifts, General Duty Assistant services delivered under the supervision of a Registered Nurse or doctor, and physiotherapy at home—exempt as 'health care services' (Service Accounting Code 9993) under Entry 74 of Notification No. 12/2017-Central Tax (Rate); and are medical equipment rental, substantial medical consumables, and patient transport separable taxable add-ons?

3. The Applicant by email dated 17/07/2026 requested to permit them to withdraw the application submitted as per ARN AD321125003459G dated 22.11.2025 for Advance Ruling regarding the taxability of home care health care services.

In view of the above, the following ruling is issued;

RULING

The application is dismissed as withdrawn.



Jomy Jacob, IRS

Additional Commissioner of Central Tax
Member



Mansur M.I.

Joint Commissioner of State Tax
Member



To

M/s. Pulso Global Private Limited,
60/49E, Desk No – V640, JC Chambers,
3rd Floor, Panampilly Nagar, Kochi,
Ernakulam, Kerala - 682036.

Copy submitted to

1. The Chief Commissioner of Central Tax and Central Excise, Thiruvananthapuram Zone, C.R.Building, I.S.Press Road, Cochin- 682018. [E-mail ID: cccchin@nic.in; ccu-cexcok@nic.in].
2. The Commissioner of State Goods and Services Tax Department, Tax Towers, Karamana, Thiruvananthapuram – 695002.
3. The Commissioner of Central Tax and Central Excise, Kochin Commissionerate.
4. The Commissioner of Central Tax and Central Excise, Thiruvananthapuram Commissionerate, GST Bhavan, Statue, Thiruvananthapuram. (E-mail id: commr-tvmhqrs@gov.in)
5. The Commissioner of Central Tax and Central Excise, Calicut Commissionerate.

Copy to :

1. The Additional Commissioner, TPS, HQ, Thiruvananthapuram.
2. The Deputy Commissioner, ITMD, Thiruvananthapuram.
3. The Superintendent, Central Tax, Ernakulam Division, Ernakulam Range I.

