AUTHORITY FOR ADVANCE RULING, TAMIL NADU
No.207, 2nd FLOOR, PAPJM BUILDING, No.1, GREAMS ROAD,
CHENNAI 600 006.

ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017 AND UNDER SECTION 98(4) OF THE TNGST ACT, 2017

Members present:

Shri R.V. Pradhamesh Bhanu, I.R.S., Additional Commissioner/Member (CGST), Office of the Commissioner of GST and Central Excise, Audit I Commissionerate, Chennai - 600 101.	**Shri B. Suseel Kumar, B.E., MBA., Joint Commissioner/Member (SGST), Authority for Advance Ruling, Tamil Nadu, Chennai - 600 006.**

Advance Ruling No. 51/ARA/2026, dated 06.08.2026

1. Any appeal against this Advance Ruling order shall lie before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai under Sub-Section (1) of Section 100 of CGST Act 2017/TNGST Act 2017, within 30 days from the date on which the ruling sought to be appealed is communicated.

2. In terms of Section 103(1) of the Act, Advance Ruling pronounced by the Authority under Chapter XVII of the Act shall be binding only-

(a) *On the applicant who had sought it in respect of any matter referred to in sub-section (2) Section 97 for advance ruling.*

(b) *On the concerned officer or the Jurisdictional Officer in respect of the applicant.*

3. In terms of Section 103(2) of the Act, this Advance Ruling shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.

4. Advance Ruling obtained by the applicant by fraud or suppression of material facts or misrepresentation of facts, shall render such ruling to be void ab initio in accordance with Section 104 of the Act.

5. The provisions of both the Central Goods and Services Tax Act and the Tamil Nadu Goods and Services Tax Act (herein referred to as the Act) are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the Central Goods and Services Tax Act would also mean a reference to the same provisions under the Tamil Nadu Goods and Services Tax Act.

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GSTIN Number, if any/User id	33AADCJ5419J1ZL
Legal Name of Applicant	M/s. Jiva Sciences Private Limited
Trade Name of Applicant	M/s. Jiva Sciences Private Limited
Registered Address/ Address provided while obtaining User id	Shop No. 8, Complex No. 73, Brindavanam Thirumana Mandapam, Mappedu, Tiruvallur-631402
Details of Application	Advance Ruling Application No.51/2025/ARA dated 03.11.2025
Jurisdictional Officer	State - Tamil Nadu, Division – Tiruvallur, Zone - Tiruvallur, Circle – Tiruttani Centre- Zone – Chennai, Commissionerate – Chennai - Outer Division - Poonamallee, Range – Tiruvallur-I
Nature of activity (s) (proposed/present) in respect of which advance ruling sought for A. Category B. Description (in brief)	A. Service provider B. The applicant is a provider of the services "Semen sorting services".
Issues on which advance ruling required	1. Classification of any goods or services or both 2. Applicability of a notification issued under the provisions of this Act 3. Determination of the liability to pay tax on any goods or services or both
Question(s) on which advance ruling is required	1. Whether "Semen Sorting Services" would qualify as an exempt service under GST, similar to the exemption granted to semen doses? 2. Can we classify "Semen Sorting Services" under SAC code 9986? 3. In the absence of a specific notification or classification, under which HSN/SAC code should "Semen Sorting Services" be categorized?

M/s Jiva Sciences Private Limited, having place of business at Shop No. 8, Complex No. 73, Brindavanam Thirumana Mandapam, Mappedu, Tiruvallur-631402 (hereinafter called as the "Applicant") has registered with GSTIN 33AADCJ5419J1ZL under the Goods and Services Tax Act. They have filed this application for advance ruling under Section 97 of the CGST Act, 2017, and corresponding provisions under the Section 97 of TNGST Act, 2017. The Applicant

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has made a payment of application fees of Rs.10,000/- under sub rule (1) of Rule 104 of CGST Rules, 2017 and TNGST Rules, 2017.

2. Statement of relevant facts having a bearing on the questions raised.

The Applicant is engaged in the business of separating X & Y chromosomes bearing cells from Bovine Semen with technology intervention. They are rendering these services to certain semen stations, who are legal entities managing farms that have bulls, and produce semen straws which are used by veterinarian doctors for artificial insemination. The semen stations have Semen Processing Labs for production of un-sorted semen doses. Operations in the semen sorting lab are being managed by the applicant. All the people working in sorting lab are employees of the applicant. Raw Semen is collected by Semen Station from the bulls and given to the applicant in the semen sorting lab. The applicant processes this raw semen using its proprietary technology, and the unpacked processed material is given back to the semen station for further processing/packing and making of doses.

3. The applicant has filed the present application for advance ruling seeking clarification on the following questions:

a. Whether "Semen Sorting Services" would qualify as an exempt service under the GST, similar to the exemption granted to semen doses?

b. Can we classify "Semen Sorting Services" under SAC code 9986?

c.In the absence of a specific notification or classification, under which HSN/SAC code should "Semen Sorting Services" be categorized?

4. Applicant's interpretation of law:

The applicant has submitted their interpretation of classification as below:

a) SAC code 9986 is a broad category code under GST, and it includes support services to agriculture, hunting, forestry, fishing, mining, and utilities. In general sense, 'rearing' would mean to breed and look after animals on a farm or similar setting. The applicant is processing sperms which are a type of life form from which bovine animals emerge. In this business activity, the applicant gives nutrition to sperm cells to keep them healthy and fit for fertilization. The semen sorting services are an intermediate step in the overall process of production of semen doses. The animals are eventually reared for milk – which is a form of food and raw material. Under these conditions, the semen sorting services can be interpreted as 'rearing of life form' as it involves nurturing of sperm cells to ensure that they remain healthy for fertilization.

b) The SAC code 998612, covers 'Animal Husbandry Services' and is taxable at GST rate of 18%. In light of the above, the Semen Sorting Services may get classified under this SAC code.

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5. The applicant is under the administrative control of State. The concerned authorities of the Centre and State were addressed to report if there are any pending proceedings against the applicant on the issues raised by the applicant in the ARA application and for comments on the issues raised. As remarks have not been received from both the Centre and State authorities, it is assumed that there are no pending proceedings against the applicant on the issues raised by the applicant in the ARA application.

6. Personal Hearing

The applicant was given an opportunity to be heard in person on 06.07.2026. Shri. Ankit Agarwal appeared for the personal hearing as the authorized representative (AR) of the applicant. The AR reiterated the submissions made in their application for advance ruling. The AR added that the Order in respect of the Advance ruling application on an identical issue relating to 'classification and taxation of the bovine semen sorting services' filed by the applicant before the Hon'ble Gujarat Authority of Advance Ruling was pronounced vide Order No. GUJ/GAAR/R/2026/09 dated 03rd March, 2026, wherein it was held that the above services are classifiable under Heading 9986 and are exempt from GST under the applicable exemption Notification.

7. Discussions and Findings:

7.1. We have carefully examined the submissions made by the applicant in their advance ruling application and the submissions made during the personal hearing. We have also considered the issue involved, the relevant facts and the applicant's submission/interpretation of law in respect of question on which the advance ruling is sought.

7.2. We find that the query is liable for admission as it gets covered under Section 97 (2)(a), (b) and (e) of CGST/TNGST Act, 2017 under "Classification of any goods or services or both", "applicability of a notification issued under the provisions of this Act" and "determination of the liability to pay tax on any goods or services or both" respectively.

7.3. We approach the questions raised by the applicant in the following order:

a) Can we classify "Semen Sorting Services" under SAC code 9986?
b) In the absence of a specific notification or classification, under which HSN/SAC code should "Semen Sorting Services" be categorized?
c) Whether "Semen Sorting Services" would qualify as an exempt service under the GST, similar to the exemption granted to semen doses?

7.4. To begin with, we proceed to understand the "Semen Sorting Services" and see whether it is classifiable under SAC code 9986. We note that there are certain entities, known as semen stations who manage bull farms. The semen stations collect raw semen from the bulls and deliver the same to the semen labs located within their premises. In the semen lab, the applicant separates X & Y chromosome bearing cells from the Bovine Semen with their proprietary technology, and return the unpacked processed material to the semen stations.

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7.5. Now we proceed to analyse the HSN 9986. As per Annexure: Scheme of Classification of Services to Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017, the service description of HSN 9986 is as below:

S.No.	Service Code (Tariff)		Service Description
454	**Heading 9986**		**Support services to agriculture, hunting, forestry, fishing, mining and utilities**
455	**Group 99861**		**Support services to agriculture, hunting, forestry and fishing**
456		998611	Support services to crop production
457		998612	Animal husbandry services
458		998613	Support services to hunting
459		998614	Support services to forestry and logging
460		998615	Support services to fishing
461		998619	Other support services to agriculture, hunting, forestry and fishing
462	**Group 99862**		**Support services to mining**
463		998621	Support services to oil and gas extraction
464		998622	Support services to other mining nowhere else classified
465	**Group 99863**		**Support services to electricity, gas and water distribution**
466		998631	Support services to electricity transmission and distribution
467		998632	Support services to gas distribution
468		998633	Support services to water distribution
469		998634	Support services to distribution services of steam, hot water and air-conditioning supply

7.6. We note that as per Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017, Heading 9986 covers 'support services to agriculture, forestry, fishing, animal husbandry'. As per the Explanation to sl. No. 24(i) of Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 , covering HSN 9986, "Support services to agriculture, forestry, fishing, animal husbandry" means-

> *(i) Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of—*
>
> > *(a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;*
> >
> > *(b) supply of farm labour;*
> >
> > *(c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun _ drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;*

(d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;

(e) loading, unloading, packing, storage or warehousing of agricultural produce;

(f)agricultural extension services;

(g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.

(ii) Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.

(iii) Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.

7.7. As per the above Explanation, "Support services to agriculture, forestry, fishing, animal husbandry" includes "(iii) Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce."

7.8. We now proceed to analyse if the 'semen sorting services' performed by the applicant fall within the definition of "Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce".

7.9. We note that the 'semen sorting services' involves:

- receiving frozen or fresh semen from a semen station;
- processing the semen using technology;
- separating X-bearing and Y-bearing sperm;
- returning the sorted semen for further processing and packing into semen straws

7.10. We note that the applicant is engaged in sorting semen, which is an independent, laboratory-based, technology-driven processing service performed on semen. The applicant delivers the sorted semen to the semen stations, which is one step before, and does not constitute or directly support, the process of the actual rearing, feeding, breeding management, or husbandry of livestock. It is, in substance, a value-addition/testing and separation service performed on biological material. We therefore find that the services performed by the applicant does not fall under the definition of "Support services to agriculture, forestry, fishing, animal husbandry" as per the Explanation to sl. No. 24(i) of Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017, and therefore not classifiable under HSN 9986.

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7.11. We now proceed to classify the services under the appropriate Heading. As per Annexure: Scheme of Classification of Services to Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017, HSN 9983 covers "Other professional, technical and business services" as below:

Service Code	Description of Service
99831	Management consulting and management services; information technology services
99832	Architectural services, urban and land planning and landscape architectural services
99833	engineering services,
99834	Scientific and other technical services
99835	Veterinary services
99836	Advertising services and provision of advertising space or time
99837	Market research and public opinion polling services
99838	Photography and videography and their processing services
99839	Other professional, technical and business services

7.12. We note that Sex-sorting of semen using technology is, functionally, a specialised technical and scientific service. It is accordingly appropriately classifiable under the SAC 99834 as "Scientific and other technical services". We now examine the subheadings of SAC 99834 as reproduced below:

324	**Group 99834**	SAC	Description
325		998341	Geological and geophysical consulting services
326		998342	Subsurface surveying services
327		998343	Mineral exploration and evaluation
328		998344	Surface surveying and map-making services
329		998345	Weather forecasting and meteorological services
330		998346	Technical testing and analysis services
331		998347	Certification of ships, aircraft, dams, and the like
332		998348	Certification and authentication of works of art
333		998349	Other technical and scientific services nowhere else classified

7.13. We note that "Semen sorting services", being a technology-based laboratory service, does not fall within any of the specifically enumerated entries from 998341 to 998348. It is accordingly appropriately classifiable under the residuary entry SAC 998349 , being "Other technical and scientific services nowhere else specified".

7.14. Having decided on the classification of "Semen sorting services" under HSN SAC 998349, we proceed to examine the applicable GST rate on the said services.

7.15. Serial No. 21 of the Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 reads as below:

S. No.	Heading	Description	CGST Rate (%)	Condition
21	Heading 9983 (Other professional, technical and business services)	(i) Selling of space for advertisement in print media. (ii) Other professional, technical and business services other than (i) above.	2.5 9	-

7.16. As per Serial No. 21 of the Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017, the Central tax rate for the services falling under HSN 9983 other than "Selling of space for advertisement in the print media" is 9%. It therefore follows that the total GST rate for the "Semen sorting services" is 18%, and therefore not an exempt service as claimed by the applicant.

8. In view of the above, we rule as under:

Ruling

1. Whether "Semen Sorting Services" would qualify as an exempt service under the GST, similar to the exemption granted to semen doses?

Answer: No. The semen sorting services are not exempt from payment of GST

2. Can we classify "Semen Sorting Services" under SAC code 9986?

Answer: No. "Semen Sorting Services" fall under SAC code 998349

3. In the absence of a specific notification or classification, under which HSN/SAC code should "Semen Sorting Services" be categorized?

Answer: As in 2 above

06/02/2026

(B.SUSEEL KUMAR)
Member (SGST)

AUTHORITY FOR ADVANCE RULING ★ GOODS AND SERVICES TAX ★ TAMILNADU

(R.V.PRADHAMESH BHANU)
Member (CGST)

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To

M/s. Jiva Science Private Limited
Shop No. 8, Complex No. 73
Brindavanam Thirumana Mandapam,
Mappedu, Tiruvallur-631 402.

Copy submitted to

1. The Principal Chief Commissioner of GST and Central Excise,
   26/1, Uthamar Mahatma Gandhi Road,
   Nungambakkam, Chennai 600 034.
2. The Commissioner of Commercial Taxes,
   Integrated building for Commercial Taxes and Registration,
   Nandanam, Chennai 600 035.
3. The Commissioner of GST and Central Excise,
   Chennai Outer Commissionerate,
   Newry Towers, No. 2054, Block I,
   II Avenue, 12th Main Road,
   Anna Nagar, Chennai – 600 040.

Copy to

1. The Assistant Commissioner,
   Poonamallee Division,
   C-48, TNHB, II Avenue, I Floor,
   Anna Nagar, Chennai – 600 040.

2. The Joint Commissioner (ST),
   Tiruvallur division,
   5th Floor, Room no.524,
   Integrated Commercial Taxes Office Complex,
   No.32, Elephant Gate Bridge Road,
   Vepery - 600 003.

3. The Deputy Commissioner (ST),
   Tiruvallur Zone,
   No.4-109, Ground Floor,
   Integrated State Taxes Offices Buildings,
   Varadharajapuram, Nazarathpet, Chennai- 600 123.

4. The Commercial Tax Officer,
   Tiruttani Assessment Circle,
   Commercial Taxes Building,
   No.22, Near Sub Court, Ward B Block 25,
   2nd Floor, Near Old Bus Stand,
   Arakkonam, Ranipet, Tamilnadi – 631 001.

5. Stock File – A1

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