

**OFFICE OF THE GUJARAT AUTHORITY FOR ADVANCE RULING  
COMMISSIONARTE OF GOODS AND SERVICES TAX,  
GUJARAT STATE  
D/5, RAJYA KAR BHAVAN, ASHRAM ROAD,  
AHMEDABAD – 380 009.**



ADVANCE RULING NO. GUJ/GAAR/R/20/2019  
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2018/AR/10)

Date: 11.09.2019

Name and address of the applicant	M/s. All India Disaster Mitigation Institute. 411, Sakar-Five, Behind Old Natraj Cinema, Near Mithakhali Railway Crossing, Ashram Road, Ahmedabad-380009.
GSTIN of the applicant	-
Date of application	09.03.2018
Clause(s) of Section 97(2) of CGST / GGST Act, 2017, under which the question(s) raised.	(vi) Whether applicant is required to be registered under the Act.
Date of Personal Hearing	10.05.2018
Present for the applicant	Shri Bharat V. Shah, Advocate

2. The applicant, vide Form GST ARA-01 dated 22.02.2018, mentioned their queries as under:

**QUERRIES**

**Whether the applicant is liable for registration under the GST Acts?**

**Reasons for setting up of the applicant mentioned in the Preamble to the Memorandum of Association:**

1. The reasons for setting up of the applicant are mentioned in the preamble of the Memorandum of Association of the applicant. Copy of the Memorandum of Association of the applicant is annexed herewith and marked as Annexure A.
2. The relevant extract of the preamble which is pertinent for the present purpose reads as under:

*“The Foundation for Public Interest, FPI, a development planning action team of professionals, is trying to attract more attention and investments in the poorer communities and backward areas.*

*Through this work experience FPI has found that the weaker sections and the backward communities are the worst victim of any disaster, natural or otherwise. However, they are the first, and the most optimistically energetic group ready to recover. When they receive encouragement and support the poorer among the victims almost turn the losses and deprivation into an opportunity. Therefore, if the relief and reconstruction join with the local initiative, the recovery and growth sprouts. The process of disaster management and the impact of mitigation efforts should be organized around the local recovery efforts. In FPI’s work experience - may it be to develop local*

*fodder security system for arid areas or mitigating the impact of drought on widows or help reach credit for reconstruction for the victims of food or help accelerate rehabilitation of displaced households - FPI is trying to tie-up with the philanthropic tradition of Gujarat where the victims are the leaders of relief and reconstruction in the short run, and in the long run, they are the ones to plan disaster preparedness and mitigation measures. The outcome has always been positive, promotive and progressive leading disaster towards development and sustainable growth.*

*Therefore to consolidate its efforts in this direction FPI has set up this All India Disaster Mitigation Institute.*

*To promote and institutionalize this tradition AIDMI is sponsored by the Foundation for Public Interest since 1988.*

*Initiated on March 14, 1993, through the resolution of the Board of Trustees of Foundation for Public Interest, AIDMI is one of the community based research, policy analysis, planning and technical assistance organization. Together with local groups, government agencies, and others, AIDMI enhances prevention, mitigation, and management of disasters and reorients relief and reconstruction to local initiatives. Turning disaster into an opportunity for accelerating development is possible. This has been the major contribution of Gujarat to national calamities and that is what AIDMI enhances and institutionalizes in its own way. ”*

**Primary Objectives of the applicant are prevention, mitigation and management of disaster:**

3. A detailed description of objectives, functions and activities of the applicant is also contained in the Memorandum of Association of the applicant. The objectives of the applicant as described in the memorandum of association are as under:

- (a) Disaster prevention
- (b) Disaster mitigation
- (c) Disaster management
- (d) Relief Administration and Implementation
- (e) Recovery Planning and Implementation
- (f) Reconstruction Planning and Implementation
- (g) To equip the disaster victims - individuals or groups or agencies - with the resources to develop progressive solutions to physical, social and economic challenges of relief and reconstruction facing them. To achieve this, the applicant offers professional services, educational programs, training and strategic funding to local bodies, municipal administration, relief agencies, local groups and others that effectively prevent, mitigate, and manage disasters and turn relief and reconstruction into an opportunity, especially for the low-income victims of disasters.
- (h) As and when needed the applicant seeks and establishes affiliations and accreditation with UN agencies, ILO, bilateral bodies, multilateral agencies and any national government or semi government bodies.
- (i) To offer direct technical assistance, resources, leadership, training and information services to community groups as well as local elected and appointed administration. The applicant conducts research and analysis activities related to disaster and relief management. This is done directly or by supporting such efforts led by others.

(j) As an educational resource the applicant aims to act as a bridge linking the faculty and the resources of various institutes involved in relief studies, disaster management, relief administration and advocacy with individual groups or local bodies, eager to advance the community development process as part of disaster management. The applicant offers leadership training and internship program.

4. It is respectfully submitted that the aforementioned objectives of the applicant show that it is primarily established for the purposes of prevention, mitigation and management of any disaster and all the other objectives are also ancillary to such purposes.

5. The functions and activities which have also been defined in the Memorandum of Association are also for the purpose of achievement of the objectives set out therein.

**Contracts entered into by the applicant for the achievement of the objectives as set out in the Memorandum of Association:**

6. The applicant may point out that the contracts entered into in the past are solely for the purpose of achievement of objectives as enumerated in the Memorandum of Association. Instances of the different contracts entered into by the applicant which indicates the nature of activities undertaken by the applicant are as under:

- (a) Contracts with Indian Government agencies such as National Human Rights Commission. For example conducting training programs on human rights and disaster risk management in 6 States of India.
- (b) Contracts with foreign agencies such as United Nations Children's Fund For example for institutionalizing child centered disaster risk reduction.
- (c) Contracts directly with the State Governments for various activities relating to disaster management. For example contract with the Assam State Disaster Management Authority for training relating to disaster management. Similar contract with Odisha State Disaster Management Authority.
- (d) Contracts with certain private NGOs for undertaking research relating to disaster management. For example contract with Leadership for Environment and Development India for research study on risk insurance in Odisha.
- (e) Contracts with educational institutions for conducting research. For example contract with Harvard University South Asia Institute for conducting research.

**Funds for the activities of the applicant are raised through donations, grants and fees towards contracts. Surplus, if any, used for achievement of objectives of the applicant:**

7. The applicant further points out that the bye-laws of the applicant lay down the modes by which the applicant can raise funds for its activities. Clause 3 of the bye-laws which is relevant in this regard reads as under:

*"3. Funds of the Institute:*

*The funds of the Institute shall be raised as follows:*

- (i) receiving donations and gifts and legacy,*
- (ii) financial assistance, subsidy, grant-in-aid,*
- (iii) by receiving contributions*

- (iv) *interest on investments,*
- (v) *Fees and costs for research, training and consultancy assignments from various local and international organizations.*
- (vi) *Funds from the State/Central Government, international development authorities or agencies and other local bodies,*
- (vii) *Income from publications or audio-visual material or sales of other such items. ”*

8. The applicant may further point out that if any surplus arises from the receipts then the same is ploughed back into the corpus for the purpose of achievement of the objectives of the applicant.

**Registered under Section 12AA as well as under Section 80G of the Income Tax Act:**

9. The applicant may further point out that it is registered as a charitable trust under Section 12AA of the Income Tax Act, 1961 (herein after referred to as "the Income Tax Act") as well as under Section 80G of the Income Tax Act. In other words while the entire income of the applicant is exempt from income tax, even the donations made to the applicant are admissible deductions for the donors under Section 80G of the Income Tax Act. The Applicant has furnished the copy of the Certificates issued to the applicant under the Income Tax Act.

**Cumulative reading of the facts of the applicant show that the applicant is not engaged in any business:**

10. In the respectful submission of the applicant a cumulative reading of the aforementioned facts of the applicant show that it is not engaged in any business or any commercial or trading activities. The applicant is only a charitable trust engaged in training/research relating to disaster prevention, mitigation and management.

**No supply made by the applicant and therefore it is not required to take registration under the GST Acts:**

11. The applicant respectfully submits that a person who is a supplier is liable for registration as per Section 22(1) of the GST Acts if his aggregate turnover in a financial year exceeds Rs. 20 lakhs. The phrase "aggregate turnover" has been defined under Section 2(6) of the GST Acts as under:

*“2(6) “aggregate turnover” means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, exports of goods or services or both and inter-State supplies of persons having the same Permanent Account Number, to be computed on all India basis but excludes central tax, State tax, Union territory tax, integrated tax and cess”.*

12. Thus the primary requirement for inclusion in "aggregate turnover" is that the transaction should qualify as "supply" transaction. The term "supply" has been defined under Section 7(1) of the GST Acts. Relevant extract of the definition reads as under:

*“7(1) For the purposes of this Act, the expression “supply” includes –*

*(a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business.”*

13. One of the essential ingredients for a transaction to qualify as a supply transaction therefore is that it should be in the course or furtherance of “business”. The term business has been defined under Section 2(17) of the GST Acts as under:

*“Business” includes—*

- (a) any trade, commerce, manufacture, profession, vocation, adventure, wager or any other similar activity, whether or not it is for a pecuniary benefit;*
- (b) any activity or transaction in connection with or incidental or ancillary to sub clause (a);*
- (c) any activity or transaction in the nature of sub-clause (a), whether or not there is volume, frequency, continuity or regularity of such transaction;*
- (d) supply or acquisition of goods including capital goods and services in connection with commencement or closure of business;*
- (e) provision by a club, association, society, or any such body (for a subscription or any other consideration) of the facilities or benefits to its members;*
- (f) admission, for a consideration, of persons to any premises;*
- (g) services supplied by a person as the holder of an office which has been accepted by him in the course or furtherance of his trade, profession or vocation;*
- (h) services provided by a race club by way of totalisator or a licence to book maker in such club ; and*
- (i) any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities; ”*

14. Thus while the term “business” has been elaborately defined, except for a few activities which have been specifically incorporated, the activity should be in the nature of trade, commerce, manufacture, profession, vocation, adventure or similar activity in order to qualify as “business”.

15. It is respectfully submitted that since the applicant is not engaged in “business”, the transactions of the applicant are not “supply” transactions as defined under the GST Acts. Hence the applicant does not have any “turnover” and therefore it is not required to take registration under the GST Acts.

**Judgment of Hon. Supreme Court squarely supports the applicant:**

16. The applicant is squarely supported in its submission by the judgment of Hon. Supreme Court in the case of **Commissioner of Sales Tax v/s Sai Publication Fund 126 S.T.C. 288 (S.C.)**. In this case the object of the trust was to spread message of Saibaba of Shirdi and books, literature etc. containing message of Saibaba were distributed. The question before the Supreme Court was whether the trust was a dealer liable to pay tax under

the Bombay Sales Tax Act, 1959 on sales of books, pamphlets, booklets, photos etc. While considering somewhat similar provisions as those contained in the Vat Act, Hon. Supreme Court has held in the negative by making following pertinent observations on pages 294-295:

*“From the facts of the present case, the sole object of the assessee - Trust is to spread the message of Saibaba of Shirdi. It is also not disputed that the books and literature, etc., containing the message of Saibaba were distributed by the Trust to the devotees of Saibaba at the cost price. There is no dispute that the primary and dominant activity of the Trust is to spread the message of Saibaba. This main activity of the Trust does not amount to “business. The activity of publishing and selling literature, books and other literature is obviously incidental or ancillary to the main activity of spreading message of Saibaba and not to any business as such even without profit-motive and it is in a way a means to achieve the object of the Trust through which message of Saibaba is spread. It is clear from the trust deed and objects contained therein that it was not established with an intention of carrying on the business / occupation of selling or supplying goods. This being the position, it cannot be said that the Trust carries on the business of selling and supplying goods so as to fall within the meaning of “dealer” under section 2 (11) of the Act.*

*No doubt, the definition of “business” given in section 2(5A) of the Act even without profit-motive is wide enough to include any trade, commerce or manufacture or any adventure or concern in the nature of trade, commerce or manufacture and any transaction in connection with or incidental or ancillary to the commencement or closure of such trade, commerce, manufacture, adventure or concern. If the main activity is not business, then any transaction incidental or ancillary would not normally amount to “business” unless an independent intention to carry on “business” in the incidental or ancillary activity is established. In such cases, the onus of proof of an independent intention to carry on “business” connected with or incidental or ancillary sales will rest on the department. Thus, if the main activity of a person is not trade, commerce, etc., ordinarily incidental or ancillary activity may not come within the meaning of “business”.*

17. It is respectfully submitted that even in the case of the applicant the applicant does not have any intention of carrying out any “business”. The applicant is a charitable trust established for activities relating to disaster prevention, mitigation and management. All the contracts which are entered into by the applicant are for the achievement of such objectives. In fact majority of the contracts are with Governments of different States. The applicant is duly registered under Section 12AA as well as under Section 80G of the Income Tax Act, 1961. In such facts and circumstances it is respectfully submitted that applicant is not liable for registration or payment of tax under the GST Acts.

#### **Judgments of Hon. High Courts supporting the submission of the applicant**

18. The applicant further points out the below mentioned judgments of various Hon. High Court which also support the submission that the applicant is not liable for registration under the GST Acts:

- (i) **State Of Tamilnadu v/s Cement Research Institute of India 86 S. T. C. 124 (Mad.):** A research institute having the object of doing research and scientific work, if sales goods manufactured in the course of research, cannot be considered as having engaged in any commercial activity. It is therefore concluded that it is not doing any business and hence it is not liable to tax on sale proceeds of such goods.
- (ii) **State Of Andhra Pradesh v/s A. P. Housing Board 70 S. T. C. 203 (A.P.):** A housing board established by the state government for framing and executing housing schemes cannot be considered as a dealer engaged in business of buying and selling goods and therefore it is not liable to pay tax on sales of old unused forms and unserviceable materials.
- (iii) **Arulmigu Dhandayuthapani Swami Thirukkoil v/s Commercial Tax Officer - II, Palani 108 S.T.C. 114 (Mad.) :** Temple carrying out puja of deity in temple is not a dealer doing business and therefore it is not liable to tax on the purchases of goods or distribution of prasad to devotees.
- (iv) **Gowtham Residential Junior College v/s Commercial Tax Officer 19 VST 305 (A.P.):** The petitioners were private educational institutions and ran hostels providing boarding and lodging facilities to the inmates of the educational institutions. They purchased food stuff from unregistered dealers and supplied it to the students as food. Hon. Andhra Pradesh High Court held that the petitioners were not engaged in business and therefore they were not liable to pay tax on purchase of food stuff.
- (v) **Scholars Home Senior Secondary School v/s State of Uttarakhand and Another 42 VST 530 (Uttara.):** The petitioner was a school. Food was given by the petitioner to students residing in a hostel. It was held by Hon. Uttarakhand High Court that the primary and dominant activity of the petitioner was to impart education. This main activity did not amount to commercial activity or business. Supply of foodstuff to residential students was an incidental activity to the main activity and since the main activity was not business the incidental activity was also not business. Hon. High Court concluded that the petitioner was not covered within the meaning of the word “dealer” as defined in the Uttarakhand Value Added Tax Act, 2005.
- (vi) **Sri Velur Devsthanam Vaitheeswaran Koil Dharmapuram Adhinam v/s State of Tamil Nadu 53 VST 235 (Mad.):** The Petitioner was constituted for maintenance of the main temple, shrines and minor temples attached thereto and charities and endowments thereof. Ornaments were donated by devotees to the temple which were sold off. It was held that the petitioner was not carrying trade, commerce, etc. The conduct of sale of offerings was incidental to the object which was totally religious. Hence it was not a dealer liable to tax under the Tamil Nadu General Sales Tax Act, 1959.
- (vii) **Sulabh International Social Service Organization v/s State of Tamil Nadu 53 VST 248 (Mad.):** A charitable social service organization entrusted with the work of construction of Sulabh Sauchalaya was held to be not a dealer.

- (viii) **Mahatma Gandhi Kashi Vidyapeeth v/s State of Uttar Pradesh 64 VST 271 (All.):** A university which is imparting education was held to be not a dealer under the Uttar Pradesh Value Added Tax Act, 2008 as it did not have motive to do business. It was observed that motive on the part of the university to indulge in any business activity was totally lacking and statutorily impossible. It was a matter of convenience for students and university to get admission forms printed for a price. Such activity did not constitute business and therefore the university was not a dealer liable to pay tax.

**ALTERNATELY SERVICES BY WAY OF CHARITABLE ACTIVITIES/SERVICES TO GOVERNMENT EXEMPT FROM TAX AND HENCE NO REGISTRATION IS REQUIRED:**

19. Without prejudice to the above and in the alternative it is respectfully submitted that even if the activities of the applicant qualify as supply transactions, they are services by way of charitable activities which are fully exempt from tax under the GST Acts and therefore also no registration is required by virtue of Section 23 of the GST Acts. Entry No. 1 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 which is relevant for the present purpose reads as under:

<i>Sl. No.</i>	<i>Chapter, Heading, Group Service Code (Tariff)</i>	<i>Description of Services</i>	<i>Rate (per cent)</i>	<i>Condition</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
1	Chapter 99	Services by an entity registered under section 12AA of the Income Tax Act, 1961(43 of 1961) by way of charitable activities.	<i>Nil</i>	<i>Nil</i>

20. Identical entries are contained in the exemption notifications issued under the Gujarat Goods and Services Tax Act, 2017 as well as under the Integrated Goods and Services Tax Act, 2017. The phrase “charitable activities” has been defined in clause 2(r) of the said exemption notification. The relevant extract of the definition reads as under:

*2(r) “charitable activities” means activities relating to -*  
*(i) to (iii) xxxxx*  
*(iv) preservation of environment including watershed, forests and wildlife;*

21. It is respectfully submitted that the applicant is duly registered under Section 12AA of the Income Tax Act, 1961 and the activities of the applicant relating to disaster prevention, disaster mitigation and disaster management are activities relating to preservation of environment. Hence the activities of the applicant are in any case charitable activities exempt from tax under the GST Acts.



22. Definition of the term “environment” as contained in different dictionaries is as under:

- (a) **Oxford online dictionary:** (1) *The surroundings or conditions in which a person, animal, or plant lives or operates.*  
 (2) *The natural world, as a whole or in a particular geographical area, especially as affected by human activity.*
- (b) **Merriam Webster online dictionary-:** (1) *the circumstances, objects, or conditions by which one is surrounded;*  
 (2) (a) *the complex of physical, chemical, and biotic factors (such as climate, soil, and living things) that act upon an organism or an ecological community and ultimately determine its form and survival*  
 (b) *the aggregate of social and cultural conditions that influence the life of an individual or community.*

23. It is respectfully submitted that the afore stated definitions point out that “environment” is a wide term encompassing the surroundings and living conditions of the people and also includes social conditions. Disaster has grievous consequences on the environment in which people live and therefore activities of disaster prevention, mitigation and management will come within the ambit of “preservation of environment”. Hence it is respectfully submitted that the activities of the applicant are in any case charitable activities and the applicant being registered under Section 12AA of the Income Tax Act, 1961 such activities are in any case exempt from tax under the GST Acts.

24. In fact the contracts entered into by the applicant directly with various governments also qualify for exemption under Entry 3 of the aforementioned exemption notification which reads as under:

Sl. No.	Chapter, Section, Heading, Group or	Description of Services	Rate (per cent)	Condition
(1)	(2)	(3)	(4)	(5)
3	Chapter 99	Pure Services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority or a Governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243 W of the Constitution.	Nil	Nil

25. The applicant respectfully submits that inter alias amongst others protection of environment is a function entrusted to Municipality under Article 243W of the Constitution while social welfare, welfare of weaker sections and maintenance of community assets to Panchayat under Articles 243G of the Constitution of India and hence the contracts entered into by

the applicant with Governments/Governmental authorities are in any case also exempt under the aforementioned exemption entry.

26. Section 23(1 )(a) of the GST Acts reads as under:

*“23(1) The following persons shall not be liable to registration, namely*

*(a) any person engaged exclusively in the business of supplying goods or services or both that are not liable to tax or wholly exempt from tax under this Act or under the Integrated Goods and Services Tax Act;*

*(b) xxxx.”*

27. It is respectfully submitted that without prejudice to the submission of the applicant that it is not engaged in business and therefore its transactions not being “supply” as defined there is no requirement of registration under the GST Acts, in any case the activities of the applicant qualify as services by way of charitable activities or services to Government/Government authorities which are exempt from tax under the GST Acts and the applicant being in the business of exclusively supplying services which are exempt from tax, the applicant is not required to take registration by virtue of Section 23(1 )(a) of the GST Acts.

#### **DISCLAIMER**

28. The applicant says that above question posed for advance ruling is neither pending nor decided in any proceedings in the case of the applicant under any of the provisions of the GST Acts.

#### **Discussion and findings:**

29. We have considered the submissions made by the applicant in their application, and at the time of personal hearing. Jurisdictional Authority has not furnished any comments in the matter.

30. We find that the applicant has raised the following question for the purpose of advance ruling under section 97 of the Central Goods and Services Tax Act, 2017/the Gujarat Goods and Services Tax Act, 2017 (herein after collectively referred to as “the GST Acts”):

*Whether the applicant is liable for registration under the GST Acts?*

31. We find from the objectives of the applicant as described in the Memorandum of Association as well as from the bye-laws of the applicant, which laid down the modes by which the applicant can raise funds for its activities as mentioned in foregoing paras that the applicant is a charitable trust registered under the Bombay Public Trust Act, 1950. It was established for community based research, policy analysis, planning and technical assistance for the purpose of enhancing prevention, mitigation and management of disasters and reorientation of relief and reconstruction to local initiatives. Thus the applicant is engaged in training/research relating to disaster prevention, mitigation and management.

32. We further observe that the Applicant is duly registered as a charitable trust under Section 12AA of the Income Tax Act, 1961 (herein after referred to as "the Income Tax Act") as well as under Section 80G of the Income Tax Act.

In other words, the entire income of the applicant is exempt from Income Tax, even the donations made to the applicant are admissible deductions for the donors under Section 80G of the Income Tax Act.

32.1 The Notification No.12/2017-Central Tax (Rate) dated 28.06.2017 (Sr.No.1) clearly provides exemption to Services by an entity registered under section 12AA of the Income-tax Act, 1961(43 of 1961) by way of charitable activities. Identical entries are contained in the exemption notifications issued under the Gujarat Goods and Services Tax Act, 2017 as well as under the Integrated Goods and Services Tax Act, 2017. Entry No. 1 of the Notification No.12/2017-Central Tax (Rate) dated 28.06.2017, which is relevant for the present purpose, reads as under:

<i>Sl. No.</i>	<i>Chapter, Section, Heading, Group or Service Code (Tariff)</i>	<i>Description of Services</i>	<i>Rate (per cent.)</i>	<i>Condition</i>
<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>	<i>(5)</i>
1	Chapter 99	Services by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) by way of charitable activities.	Nil	Nil

32.2 Further, the phrase “charitable activities” has been defined in clause 2(r) of the said exemption notification. The relevant extract of the definition is reproduced herein below:

*2(r) “charitable activities” means activities relating to –*

*(i) to (iii) xxxxx;*

*(iv) preservation of environment including watershed, forests and wildlife;”*

33. In view of the above, we find that the activities of the applicant relating to disaster prevention, disaster mitigation and disaster management are activities relating to “preservation of environment”. Thus, the activities of the applicant are considered as charitable activities and hence, activities of the applicant, being registered under Section 12AA of the Income Tax Act, 1961, exempt from tax under the GST Acts, by virtue of Entry No. 1 of the Notification No.12/2017-Central Tax (Rate) dated 28.06.2017 as mentioned above. Consequently, the applicant is not liable to registration in respect of charitable activities relating to preservation of environment which attracts nil rate of GST, by virtue of Section 23(1) (a) of the Central Goods and Services Tax Act, 2017.

34. In view of the foregoing, we rule as under –

**R U L I N G**

Question 1: Whether the applicant is liable for registration under the GST Acts?

Answer: The Applicant is not liable to registration under the CGST/GGST Acts, if he is engaged exclusively in supplying goods or services or both that are not liable to tax or wholly exempt from tax whether they be supply of services by way of “charitable activities” as defined in clause 2(r) of the exemption Notification No. 12/2017 issued under CGST/GGST Acts or otherwise exempted under GST law.

**(R.B. Mankodi)**  
Member

**(G.C. Jain)**  
Member

Place: Ahmedabad  
Date: 11.09.2019.