



वस्तु एवं सेवा कर तथा केन्द्रीय उत्पाद शुल्क प्रधान आयुक्त कार्यालय, चेन्नै उत्तर आयुक्तालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF GST & CENTRAL EXCISE,
CHENNAI - NORTH COMMISSIONERATE
26/1, महात्मा गांधी मार्ग, चेन्नै-600034
26/1, MAHATMA GANDHI ROAD, CHENNAI- 600 034

TRADE NOTICE NO. 49/2018

Dated: 09/2018
03.10.2018.

Subject: GST on Residential programmes or camps meant for advancement of religion, spirituality or yoga by religious and charitable trusts- reg..

1. Attention of Trade is invited to Board's Circular No.66/40/2018-DOR dated 26-09-2018, on GST on Residential programmes or camps meant for advancement of religion, spirituality or yoga by religious and charitable trusts. Copy of the circular is communicated for information and necessary action.
2. Contents of this circular may be brought to notice of all concerned.

(Issued in File C.No. IV/16/03/2018 – GST Pol.)

Shujal 1/10/18

ADDITIONAL COMMISSIONER/अपर आयुक्त

To

As per Mailing List.
Trade and Department
Superintendent, Computer Section - For uploading on the website
All Divisions, Chennai North

Circular No. 66/40/2018-GST

F. No. 354/314/2017-TRU
Government of India
Ministry of Finance
Department of Revenue
Tax research Unit

Room No. 156, North Block,
New Delhi, 26th September 2018

To,
The Principal Chief Commissioners/ Chief Commissioners/
Principal Commissioners/ Commissioner of Central Tax (All) /
The Principal Director Generals/ Director Generals (All)

Madam/Sir,

Subject: GST on Residential programmes or camps meant for advancement of religion, spirituality or yoga by religious and charitable trusts- reg.

Certain representations have been received seeking clarification as regards applicability of GST on residential programmes or camps meant for advancement of religion, spirituality or yoga where the fee charged includes the cost of boarding and lodging.

2. The issue has already been clarified in the Chapter 39 "GST on Charitable and Religious Trusts" of Compilation of 51 GST Flyers updated as on 01.01.2018 available on CBIC website at the link <https://goo.gl/EgAJtA>.

2.1 The relevant portion reads as under:

“The services provided by entity registered under Section 12AA of the Income Tax Act, 1961 by way of advancement of religion, spirituality or yoga are exempt. Fee or consideration charged in any other form from the participants for participating in a religious, Yoga or meditation programme or camp meant for advancement of religion, spirituality or yoga shall be exempt. Residential programmes or camps where the fee charged includes cost of lodging and boarding shall also be exempt as long as the primary and predominant activity, objective and purpose of such residential programmes or camps is advancement of religion, spirituality or yoga. However, if charitable or religious trusts merely or primarily provide accommodation or serve food and drinks against consideration in any form including donation, such activities will be taxable. Similarly, activities such as holding of fitness camps or classes such as those in aerobics, dance, music etc. will be taxable”.

3. It is accordingly clarified that taxability of the services of religious and charitable trusts by way of residential programmes or camps meant for advancement of religion, spirituality or yoga may be decided accordingly.

4. Difficulty if any, in the implementation of this Circular may be brought to the notice of the Board.

Yours Faithfully,

-Sd-

(Harish Y N)
Technical Officer, TRU
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