

		<p>कार्यालय आयुक्त, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, माणिकबाग पैलेस, पोस्ट बैग नं.10, इन्दौर (म.प्र.) OFFICE OF THE COMMISSIONER CGST &amp; CENTRAL EXCISE MANIK BAGH PALACE, POST BAG NO.10, INDORE - 452 001 (M.P.) PhoneNo.+91731-2762222,2360590, Fax No.+91731- 2470898,2471474, 2446358,2446274,2479874 Email-technicalcex@gmail.com</p>
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फा0 संख्या:1(Gen)30-01/18-19/GST/IT/ 20666 इन्दौर, दिनांक 30.10.2018

इस पत्र के साथ मंत्रालय से प्राप्त अधिसूचना / परिपत्र / निर्देश व्यापार सूचना / जन सूचना / मुख्यालय इन्दौर से जारी पत्र संख्या **Trade Notice No. 47/2018-19 dated 30.10.2018** की प्रति आयुक्तालय, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, इन्दौर के निम्नलिखित अधिकारियों एवं अन्य की सूचना / मार्ग दर्शन एवं आवश्यक कार्यवाही हेतु अग्रेषित की जा रही है :


- 1 मुख्य आयुक्त, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, भोपाल ।
- 2 आयुक्त, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, मुख्यालय इन्दौर ।
- 3 आयुक्त, (अपील) केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, भोपाल ।
- 4 अपर आयुक्त, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, इन्दौर ।
- 5 उप आयुक्त (System), केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, इन्दौर ।
- 6 सभी उप आयुक्त / सहायक आयुक्त, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, इन्दौर (Preventive/Review/Legal/Confidential/Technical(ST)) ।
- 7 सभी प्रभागीय उप / सहायक आयुक्त, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, इन्दौर- I/II/III/IV/V/VI/VII/VIII Dewas
- 16 प्रमुख संखा अधिकारी, केन्द्रीय माल एवं सेवाकर एवं केन्द्रीय उत्पाद शुल्क, इन्दौर ।
- 17 Shri Rajan Pillai, The Indore Customs House Agents Association, 405, Alankar Point, Geeta Bhawan Square, A.B.Road, Indore.
- 18 The Chairman Association of Industries Madhya Pradesh, 6, Polo Ground, Above State Bank of India, Indore.
- 19 The Chairman, The Madhya Pradesh Textile Mills Association, Jail Sabhagraha, 56/1, South Tukoganj, Indore.
- 20 The Chairman, All India Manufacturers Organisation, 10, Polo Ground, Industrial Estate, Indore- 452003.
- 21 The Chairman, Indore Branch of CIRC of ICAI, ICAI Bhavan, Plot No.19-B, Scheme No.78, Near SICA School, Indore.
- 22 The Chairman, Tax Practitioner's Association, Room No.17, Ground Floor, Aayakar Bhavan (Main Building), Opposite White Church, Indore.
- 23 गार्ड / मास्टर फाईल ।

संलग्न : उपरोक्तानुसार

  
30.10.18

सुभाष पुजारी  
अधीक्षक (तकनीकी)

सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क, मुख्यालय इन्दौर

		<p align="center"><b>OFFICE OF THE COMMISSIONER</b> CGST &amp; CENTRAL EXCISE MANIK BAGH PALACE, POST BAG NO.10, INDORE - 452 001 (M.P.) PhoneNo.+91731-2762222,2360590, Fax No.+91731-2470898,2471474, 2446358,2446274,2479874 Email-technicalcex@gmail.com</p>
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**TRADE NOTICE NO.47/2018-19**

**Dated: 30.10.2018**

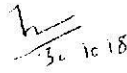
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**Subject: GST on Residential programmes or camps meant for advancement of religion, spirituality or yoga by religious and charitable trusts - reg.**

Copy of Circular No.66/40/2018-GST dated 26.09.2018 issued under F. No. 354/314/2017-TRU Technical Officer TRU, Government of India, Ministry of Finance, Department of Revenue, Tax Research Unit, New Delhi is communicated herewith.

2. The contents of the Trade Notice may be brought to the knowledge of all constituent members of Trade Associations/ Chamber of Commerce and Industry/Members of RAC and all others concerned persons under the jurisdiction of CGST Commissionerate Indore.

(Issued from file C. No. 1(Gen)30-01/18-19 GST/T)

  
 (Neerav Kumar Mallick)  
 Commissioner

To,  
As per mailing list.

Copy of Circular No.66/40/2018-GST dated 26.09.2018 issued under F. No. 354/314/2017-TRU Technical Officer TRU, Government of India, Ministry of Finance, Department of Revenue, Tax Research Unit, New Delhi.

F. No. 354/314/2017-TRU  
Government of India  
Ministry of Finance  
Department of Revenue  
Tax research Unit  
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Room No. 156, North Block,  
New Delhi, 26<sup>th</sup> 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,

(Harish Y N)  
Technical Officer, TRU  
Email: harish.yn@gov.in  
Tel: 011 2309 5547