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CCT/ 26-4/2017-2018/ 2384

Dated: 27th September, 2018

CIRCULAR
(No. 31 / 2018-19 - GST)

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 undersigned.



(Dipak M. Bandekar)

Commissioner of State Tax, Goa

Note: Similar circular has been issued under the Central Goods and Services Tax Act, 2017 by Tax Research Unit, Department of Revenue, Ministry of Finance, Government of India, New Delhi vide circular no. 66/40/2018-GST dated 26/09/2018.