

GIB/MP/WORLD RESEARCHERS//25.09.2019/AAR-284

Advance Ruling Category : Classification

State : Madhya Pradesh

Order No.: GIB/MP/WORLD RESEARCHERS//25.09.2019/AAR-284

Name of Entry :

World Researchers Association

Date : 25-09-2019

Breif Issue :

Issues And Facts Of the Case:

Whether the activities performed by the Association are covered under the definition of Charitable Activities as defined under clause 2(r) of N/N 12/2017 CT(Rate) dated 28.06.2017, thereby covering its activities under SI. No. 1 of the same notification, implying Nil Rate of GST on such activities.

1. World Researchers Association is an international not for profit company incorporated under section 8 of Companies Act, 2013 & registered U/s. 12AA of the Income Tax Act, 1961.
2. Applicant is engaged in activities of performing, publishing and promotion of Research in the fields of Life Sciences, Physical Sciences, Environmental Sciences, Earth Sciences, Disasters, Engineering and Technology, Management and Commerce, Food, Agriculture and Veterinary Sciences, Cosmetics Sciences, Synergy, Medical Sciences, Pharmaceutical Sciences, Education, Nutrition, Health, Social Sciences, Arts and Humanities, Law, Sports Sciences, Spiritual Sciences, Yoga, Advanced Computing and Robotics, Languages and many more.
3. As per **N/N 12/2017 CT(Rate) dated 28.06.2017**, services by an entity registered under section 12AA of the Income Tax Act, 1961 by way of charitable activities are liable for Nil Rated GST. (iv) Preservation of environment including watershed, forests and wildlife
4. Activities of Promotion of Research and activity of Performing and publishing online research journal does not fall under Charitable Activity under **N/N 12/2017 CT(Rate) dated 28.06.2017** and corresponding notification issued under MPGST Act.

Decision of Advance Ruling Authority :

Decision:

A joint reading of activities covered under the Notification and the activities performed show that Promotions of Research and Publishing of online research journal are not activities contemplated in the exemption entry since they do not fall under care or counselling; or spreading public awareness; or advancement of religion, spirituality or yoga; or advancement of educational programmes or skill development. In absence of facts of such seminar/symposium/ convention, Advance ruling can't be passed on Organization of Seminars, Symposiums and Conventions of the nature organized by the Applicant.

This ruling is valid subject to the provisions under section 103(2) until and unless declared void under Section 104(1) of the GST Act.