

GIB/WB/Swayam/29.06.2020/AAR-341

Advance Ruling Category : Taxability

State : West Bengal

Order No.: GIB/WB/Swayam/29.06.2020/AAR-341

Name of Entry :
Swayam

Date : 29-06-2020

Breif Issue :

Facts & Issue Of The Case :

The applicant M/s Swayam is a charitable trust is registered u/s 12A of the Income Tax Act' 1961. It engaged in providing legal, medical, psychological and financial support to the women and their children surviving violence & abuse.

The applicant, seeking an advance ruling in respect of :

whether it is liable to pay tax on its activities?

The applicant further submits that it does not charge anything on the survivors for the services it extends. The payments discussed above are meted out from donations received and interest on deposits.

Decision of Advance Ruling Authority :

Decision :

The applicant's activities do not amount to 'supply' of service, neither is it a recipient of the services for which it often provides financial assistance to the women survivors of sexual and other violence. The applicant is, therefore, not liable to pay GST on the activities described in the application.

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