

GIB/WB/Leprosy/29.06.2020/AAR-343

Advance Ruling Category : Exemption

State : West Bengal

Order No.: GIB/WB/Leprosy/29.06.2020/AAR-343

Name of Entry :

The Leprosy Mission Trust India

Date : 29-06-2020

Breif Issue :

Facts & Issue Of The Case :

The Leprosy Mission Trust India is registered u/s 12A of the Income Tax Act' 1961. It is a Non-Governmental Organization (NGO), which, among others, administers Vocational Training institute named Bill Edgar Memorial Vocational Training Centre (BEMW) primarily for skill development of the underprivileged suffering from leprosy.

The applicant, seeking an advance ruling in respect of :

whether the service of providing vocational training courses at its Vocational Training Centre, Bankura is exempt under Entry 66 of Notification No. 12/2017- CT(R), dated 28.06.2017.

BEMW is registered with DGET and its courses on formal trade skills of diesel mechanic, welder and sewing technology, as mentioned in the Table in para 2.2 above, are approved by NCVT. Therefore, imparting education as a part approved vocational education courses.

The applicant is, therefore, an educational institution in terms of clause 2(y)(iii) of the Exemption Notification, and its supplies to the students, faculty and staff relating to the courses imparting skills of diesel mechanic, welder and sewing technology are exempt in terms of Entry 66 (a) of the Exemption Notification.

Decision of Advance Ruling Authority :**Decision :**

The applicant's services to the students, faculty and staff with respect to the skill development courses for diesel mechanic, welder and sewing technology are exempt under Entry 66 (a) of Notification 1212017 - Central Tax (Rate) dated 28.06.2017 as amended time to time. Exemptions under entry 64 or 71 of the above notification are not applicable.

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.