

GIB/AP/Leprosy mission/05.05.2020/AAR-369

Advance Ruling Category : Exemption

State : Andhra Pradesh

Order No.: GIB/AP/Leprosy mission/05.05.2020/AAR-369

Name of Entry :

M/S. LEPROSY MISSION TRUST INDIA

Date : 05-05-2020

Breif Issue :

Facts & Issue Of The Case :

The applicant M/s. The Leprosy Mission was registered as a society under the Societies Registration Act of 1860. It is the largest leprosy focussed non-governmental organisation in India with its headquarters at New Delhi. It has also diverse set of programmes i.e., Healthcare, Sustainable Livelihood, Community Empowerment, Advocacy, and research and Training.

The applicant, seeking an advance ruling in respect of :

Whether services provided under vocational training courses recognised by National Council for Vocational Training (NCVT) is exempted either under Entry No.64 of exemptions list of Goods and Services Tax Act, 2017 or under Educational Institution defined under Notification 12/Central Tax (Rate)?

GST Notification No.12/2017 Central Tax (Rate) dated 28th June 2017 at Entry No. 64 mentions 'Services provided by the Central Government, State Government, Union territory or local authority by way of assignment of right to use any natural resource where such right to use was assigned by the Central Government, State Government, Union territory or local authority before the 1st April, 2016:

Provided that the exemption shall apply only to tax payable on one time charge payable, in full upfront or in instalments, for assignment of right to use such natural resource.' Here the applicant is not a Central/State Government, Union Territory or local authority and therefore the Entry No.64 as quoted by the applicant is not applicable.

Decision of Advance Ruling Authority :

Decision :

The services provided under vocational training courses recognised by National Council for Vocational Training (NCVT) are only exempted under Entry at serial No.66 (a) of Notification No.12/2017 Central Tax (Rate) dated 28th June 2017.