


GUJARAT AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX D/5, RAJYA KAR BHAVAN, ASHRAM ROAD, AHMEDABAD – 380 009.	
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ADVANCE RULING NO. GUJ/GAAR/R/2026/22
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2025/AR/25)

Date: 24/06/2026

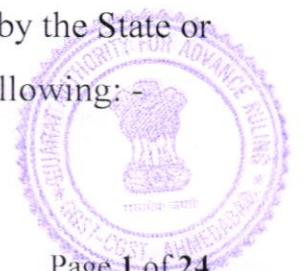
Name and address of the applicant	:	M/s. Sanskar Foundation 46, Malivas At Vasada, Ranpur Deesa, Banaskantha, Gujarat- 385535.
GSTIN of the applicant	:	24AAQTS3858N1ZK
Jurisdiction Office	:	Office of the Assistant Commissioner of State Tax, Unit-35 (Deesa), Range-8, Division-4,.
Date of application	:	22.07.2025
Clause(s) of Section 97(2) of CGST/IGST Act, 2017, under which the question(s) raised.	:	(b),(e),(g)
Date of Personal Hearing	:	06.02.2026
Present for the Applicant	:	Shri Ronak Lalwani , Advocate

Brief facts:

M/s Sanskar Foundation 46, Malivas At Vasada, Ranpur Deesa, Banaskantha, Gujarat- 385535. [for short–applicant'] is registered under GST and their GSTIN is 24AAQTS3858N1ZK.

2. The applicant is registered under the provisions of the Bombay Public Charitable Trust Act, 1950 having Registration Number F/6106/Banaskantha. The applicant is also registered under section 12AB of the Income Tax, 1961 bearing registration number AAQTS3858NE20210 valid upto 31.03.2026. They are providing various vocational training programmes as well as self-defence training programmes to the beneficiaries, as per the Work Order issued (i) under National Mental Health Mission (ii) by Gujarat Police for self-defence training (iii) by the State Government run schools for vocational training to female children (iv) for training to Goldsmiths provided to Gujarat Matikaam Kalakari and Rural Technology Institute. The training is provided at the instructions of the State/Central Government run departments or an organization owned or controlled by the State or Central Government. In addition to above, it is also engaged in the following: -

- (i) Conducting seminars for the welfare of women;



- (ii) Conducting Yoga Camp
- (iii) Conducting training for road safety
- (iv) Conducting training for farmers
- (v) Conducting training for cleaning and sanitation;
- (vi) Conducting training for Computer and ITI.
- (vii) Conducting training for Vocational and skill development.
- (viii) Conducting seminar for de-addiction (De toxification) of tobacco and drugs;
- (ix) Conducting training and seminars for Prime Minister Vishwakarma conducted by Government and Semi Government institutions
- (x) Conducting blood donation camp

3. The applicant is of the view that the services provided by it are exempt, however, the applicant is uncertain. Therefore, the applicant seeks an advance ruling on the following questions: -

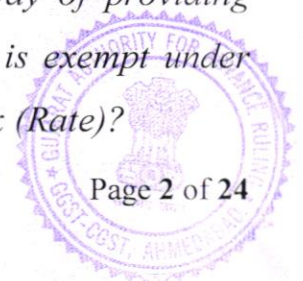
(a) *Whether the services provided by the applicant by way of providing services under National Mental Health Mission is exempt under GST under Sr No 1 of Notification No 12/2017- Central Tax (Rate)?*

(b) *Whether the services provided by the applicant by way of providing services under National Mental Health Mission is exempt under GST under Sr No 72 of Notification No 12/2017- Central Tax (Rate)?*

(c) *Whether the services provided by the applicant by way of providing self-defence training for women (i) as per the order of the Gujarat Police; (ii) self defence programme under Surakhsha Setu Programme by Gujarat Police (iii) Self Defence training for females by State Project Office implemented through Education Department, Govt of Gujarat is exempt under GST under Sr No 72 of Notification No 12/2017- Central Tax (Rate)?*

(d) *Whether the services provided by the applicant by way of providing conducting training programme for training to Goldsmiths provided to Gujarat Matikaam Kalakari and Rural Technology Institute (or the institutes Conducting training and seminars for Prime Minister Vishwakarma conducted by Government and Semi Government institutions) is exempt under GST under Sr No 72 of Notification No 12/2017-Central Tax (Rate)?*

(e) *Whether the services provided by the applicant by way of providing vocational training at Kasturba Gandhi Balika Vidhyalay is exempt under GST under Sr No 72 of Notification No 12/2017-Central Tax (Rate)?*



(f) Whether conducting seminar for development of women is exempt under Sr No 71 or under Sr No 72 of Notification No 12/2017-Central Tax (Rate)?

(g) Whether (a) Providing vocational training and (b) Providing computer or ITI Training is covered under No 69 or under Sr No 66 or under Sr No 72 of Notification No 12/2017- Central Tax (Rate))?

(h) Whether the services provided by the applicant by way of yoga camp is exempt under GST under Sr No 1 of Notification No 12/2017- Central Tax (Rate)?

(i) Whether the services provided by way of providing training to agriculturist is exempt under GST under Sr No 54 of Notification No 12/2017-Central Tax (Rate)?

(j) Whether conducting seminar for (a) deaddiction (De toxification) of tobacco and drugs; (b) Conducting training for cleaning and sanitation (c) blood donation camp (d) Road safety training is exempt under Sr No 1 of Notification No 12/2017-Central Tax (Rate))?

4. The applicant's interpretation of law and/or facts on the aforesaid questions is as under: -

(a) They are registered under the Bombay Charitable Trust Act, 1950 as well as registered under Section 12AA of the Income Tax Act, 1961.

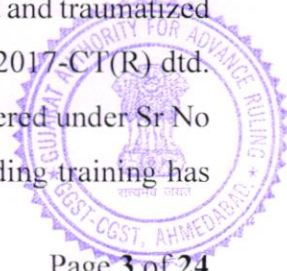
(b) According to them, the services provided by them are exempt from GST for the following reasons: -

[A. Service provided under National Mental Health Programme]

(i) The scope of work provided to the General Hospital, Deesa is as under: -

- Reducing stigma attached to mental illness through change of attitude and public education.
- Providing education to School / College Students related to various parts of Mental Health through various lectures from experts;
- Imparting training through ASHA and Anganwadi Workers under the assigned talukas of Banaskantha
- Other activities including Exhibitions, Wall painting, Street Plays, Dance and Song show, community meetings with general people, meetings with the family members of the patients and advertisement on mental health in local newspapers.

The said activity is exempt as the applicant is providing advancement of educational programmes or skill development relating to physically or mentally abused and traumatized persons and the same is covered under Sr. No. 1 of Notification No. 12/2017-CT(R) dtd. 28.06.2017, which is exempt. Alternatively, the above activity is also covered under Sr No 72 of Notification No 12/2017-Central Tax, as the work order for providing training has



been provided by General Hospital, Deesa, which is owned by Government of Gujarat and the entire cost is borne by the State Government.

[B. Service provided for Self-defence programs for women (i) as per the order of the Gujarat Police; (ii) self defence programme under Surakhsha Setu Programme by Gujarat Police (iii) Self Defence training for females by State Project Office implemented through Education Department, Govt of Gujarat]

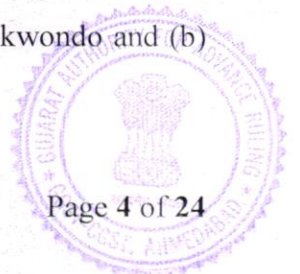
- For the work order provided by Gujarat Police w.r.t providing self-defence training to women, the self-defence training is to be provided by the applicant to Gujarat Police.
- the above activity is covered under Sr No 72 of Notification No 12/2017-Central Tax, as the work order for providing self-defence training has been issued by Gujarat Police and the same is under the Department of Home Ministry of Government of Gujarat. The training services are provided to the State Government and the entire cost is borne by the State Government.

[C. Service of training to Goldsmiths provided to Gujarat Matikaam Kalakari and Rural Technology Institute (or the institutes Conducting training and seminars for Prime Minister Vishwakarma conducted by Government and Semi Government institutions)]

- Under the restructuring policy of Boards and Corporations, Gujarat Matikam Kalkari Board has been merged with Rural Technology Institute vide Industries & Mines Department GR No. IAF-1490-243-KH1 dt. 12- 08-2008. After the merger, the Institute has been renamed as “Gujarat Matikam Kalakari & Rural Technology Sansthan. The endeavour of the Institute is to coordinate the efforts to promote the concept of appropriate technology for the Rural Development in general and for the benefit of rural artisans and cottage Industries in particular.
- Since the Gujarat Matikaam Kalakari and Rural Technology Institute is owned by Industries & Mines Department, Government of Gujarat, therefore, the cost for the training is borne by the state Government. The said activity is, therefore, exempt by virtue of Sr No 72 of Notification No 12/2017-Central Tax (Rate).
- Similarly, the services provided to the institutes for conducting training and seminars for Prime Minister Vishwakarma conducted by Government and Semi Government institutions) is also exempt since the same are owned by the Government or the expenditure in that regard are provided by the Government.

[D. Service provided comprising of vocational training at Kasturba Gandhi Balika Vidhyalay]

- the applicant has received the tender to provide vocational training to the girls studying in the school and the training was comprising of (a) taekwondo and (b) tailoring.



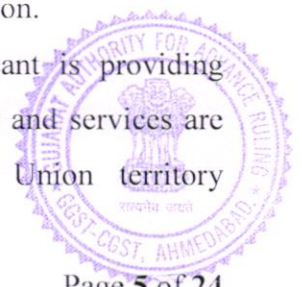
- the work order for providing vocational training has been given by Education for All mission (Sarva Siksha Abhiyan) managed by Kasturba Gandhi Balika Vidhyalay. The vocational training services are provided to a State Government Run School and as the same is owned by State Government, the entire cost is borne by the State Government.
- the above activity is, therefore, covered under Sr No 72 of Notification No 12/2017-Central Tax.

[E. Service provided comprising of training or conducting seminar for development of women]

- The Deen Dayal Upadhyaya Grameen Kaushalya Yojana (DDU-GKY) is a flagship skill training and placement program launched by the Ministry of Rural Development (MoRD), Government of India. The scheme holds a unique position among skill development programs due to its specific focus on empowering poor rural youth by providing them with skills for sustainable wage employment
- The applicant, as on date, is not registered as a Project Implementation Agency under Deen Dayal Upadhyaya Grameen Kaushalya Yojana implemented by the Ministry of Rural Development, Government of India by way of offering skill or vocational training courses certified by the National Council for Vocational Education and Training. Therefore, it is not covered under Sr No 71 of Notification No 12/2017-Central Tax.
- However, in case 75% cost of the activity for providing training or conducting seminar for development of women is borne by the Central Government, State Government, Union territory administration, in such case, the same is covered under Sr No 72 of Notification No 12/2017-Central Tax.

[F. Providing (a) vocational training and (b) computer or ITI Training]

- According to applicant, (a) Providing vocational training and (b) Providing computer or ITI Training may be covered under Sl. No 69 of Notification No 12/2017-Central Tax
- The applicant as on date is not falling under any of the categories mentioned under Sl. No 69 of Notification No 12/2017-Central Tax. However, at a later date, if applicant falls in any of the undermentioned categories stated in Sr No 69, the applicant would be eligible for exemption under the notification.
- Further, the computer training or ITI training may be covered under Sr No 66(a) of Notification No 12/2017-Central Tax (Rate) if the applicant falls in any of the undermentioned categories stated in Sr No 66(a) of the Notification.
- Without prejudice, according to the applicant, if the applicant is providing vocational training and (b) Providing computer or ITI Training and services are provided to the Central Government, State Government, Union territory



administration under any training programme for which 75% or more of the total expenditure is borne by the Central Government, State Government, Union territory administration, the said activity is exempt under Sr No 72 of Notification No 12/2017- Central Tax (Rate).

[G. Services provided by the applicant by way of yoga camp]

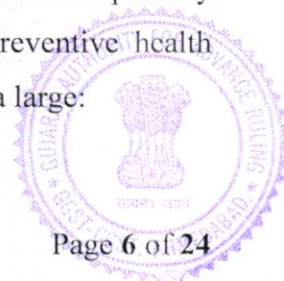
- The applicant is also engaged in providing services by way of conducting yoga camp. The said activity is exempt under GST under Sr No 1 of Notification No 12/2017-Central Tax (Rate) as advancement of religion, spirituality or yoga falls under charitable activities.

[H. Services provided by way of training to agriculturists]

- The applicant is of the view that the services provided by way of training to agriculturist falls under agricultural extension services and is exempt from GST under Sr No 54 of Notification No 12/2017-Central Tax (Rate)
- As agricultural extension” means application of scientific research and knowledge to agricultural practices through farmer education or training.

[I. Conducting seminar for (a) de-addiction (De toxification) of tobacco and drugs; (b) Conducting training for cleaning and sanitation (c) Blood Donation Camp (d) Road Safety Training]

- According to applicant, conducting seminar for (a) de-addiction (De toxification) of tobacco and drugs; (b) Conducting training for cleaning and sanitation is exempt under Sr No 1 of Notification No 12/2017-Central Tax (Rate).
- The activity of conducting seminar for de-addiction (De toxification) of tobacco and drugs will be covered under the category of Preventive health, which falls under charitable activities under Sr No 1 of Notification No 12/2017-Central Tax (Rate).
- Similarly, the activity of conducting seminar or training for cleaning and sanitation will be covered under the category of Preventive health as not having cleaning or sanitation will lead to many diseases such as Diarrhea, Hepatitis A and E, Polio (Poliomyelitis), Intestinal Worms (Helminth Infections), Malaria, Dengue Fever, Chikungunya, and Zika Virus, Skin and Eye Infections. It also leads to food poisoning and as well as respiratory diseases. Thus, having cleanliness and sanitation will result in prevention of disease and therefore, the same is covered under public health by way of care or counselling of public awareness of preventive health.
- Similarly, the activity of conducting seminar or organizing blood donation camps will be covered under the category of Preventive health. While the primary motivation for blood donation is altruism, there are several preventive health benefits for the individual donor as well as for the community as a large:



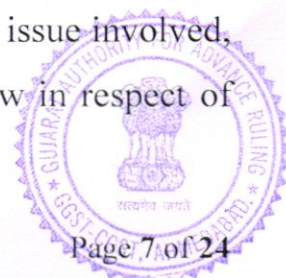
- [A: For the Donor]- Mini Health Check-up, Iron Level Management, Blood Screening for Transfusion-Transmissible Infections, Blood Screening for Transfusion-Transmissible Infections
- [B: For the Community at large]- Ensuring Safe Blood Supply, Disease Surveillance and Control, Promoting Health Awareness, Community Engagement and Social Responsibility, Encouraging Healthy Lifestyles.
- Similarly, the activity of conducting training for road safety will also be covered under the category of Preventive health. Road traffic injuries are a major public health concern. Road accidents lead to an enormous burden of morbidity (injuries, disabilities) and mortality, placing immense strain on individuals, families, and the healthcare system. Therefore, integrating preventive health principles into road safety training is crucial. By preventing road accidents, we prevent- Fatalities, Serious Injuries, Mental Health Impact and Economic Burden.

5. Personal hearing was granted on 06.02.2026 wherein Shri Ronak Lalwani, Advocate appeared for the applicant and reiterated the facts & grounds as stated in the application. He was asked to submit the supporting documents in support of his claim, which they have not submitted with their application. Vide their letter dated 17.02.2026, the applicant has attached a copy of the summary of the services provided in tabular format. Further, they also submitted that they have not yet received the copy of tender/contract/agreement in respect of services mentioned in paras E, F and H of the application. However, a copy of the sample copy of the order issued to the Human Public Welfare and Charitable Trust has been submitted and the applicant expects that a similar tender/contract/agreement will also be issued to them.

Discussion and findings

6. At the outset, we would like to state that the provisions of both the CGST Act and the GGST Act are the same, except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provisions under the GGST Act.

7. We have considered the submissions made by the applicant in their application for advance ruling as well as the submissions made both oral and written during the course of personal hearing. We have also considered the issue involved, the relevant facts & the applicant's submission/interpretation of law in respect of question on which the advance ruling is sought.



8. The applicant is in the business of providing various vocational training programmes to the various beneficiaries, which as per the applicant is being provided at the instructions of State/Central Government or the Departments under the control of the State/Central Government. The applicant is seeking a ruling as to whether these vocational training programmes provided by them are exempted from GST under the various entries of Notification No.12/2017-Central Tax (R) dated 28.06.2017. The applicant has claimed that they are a charitable organisation registered under the provisions of the Bombay Public Charitable Trust Act, 1950 having Registration Number F/6106/Banaskantha. They have also claimed that they are registered under section 12AA of the Income Tax, 1961 bearing registration number AAQTS3858NE20210 valid upto 31.03.2026. They have also produced a copy of the Registration Certificate dated 29.09.2016 issued by the Assistant Charity Commissioner, Banaskantha as well as the copy of the Order of Registration dated 31.12.2021 (valid upto AY 2026-27) issued under Section 12AB read with Section 12A of the Income Tax Act, 1961.

9. The applicant is of the view that they are eligible for the exemption as per various entries of Notification No.12/2017-Central Tax (R) dated 28.06.2017. The relevant Entry Nos. of Notification No.12/2017-Central Tax (R) dated 28.06.2017 (along with the relevant definitions of the Notification), which is claimed by the applicant is reproduced below: -

TABLE

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
1	Chapter 99	Services by an entity registered under section 12AA or 12AB of the Income-tax Act, 1961 (43 of 1961) by way of charitable activities.	Nil	Nil
54	Heading 9986		Nil	Nil

		<p>Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of- (a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing; (b) supply of farm labour; (c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market; (d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use; (e) loading, unloading, packing, storage or warehousing of agricultural produce; (f) agricultural extension services; (g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.</p>		
66	Heading 9992 or Heading 9963	<p>Services provided – (a) by an educational institution to its students, faculty and staff; (aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee; (b) to an educational institution, by way of, -</p>	Nil	Nil



		<p>(i) transportation of students, faculty and staff;</p> <p>(ii) catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory;</p> <p>(iii) security or cleaning or house-keeping services performed in such educational institution;</p> <p>(iv) services relating to admission to, or conduct of examination by, such institution;</p> <p>Provided that nothing contained in sub-items (i), (ii) and (iii) of item (b) shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent.</p> <p>Provided further that nothing contained in sub-item (v) of item (b) shall apply to an institution providing services by way of, -</p> <p>(i) pre-school education and education up to higher secondary school or equivalent; or</p> <p>(ii) education as a part of an approved vocational education course.</p> <p>(v) supply of online educational journals or periodicals:</p>		
69	Heading 9983 or Heading 9991 or Heading 9992	<p>Any services provided by – (a) the National Skill Development Corporation set up by the Government of India;</p> <p>(b) the National Council for Vocational Education and Training;</p> <p>(c) an Awarding Body recognized by the National Council for Vocational Education and Training;</p> <p>(d) an Assessment Agency recognized by the National Council for Vocational Education and Training;</p> <p>(e) a Training Body accredited with an Awarding Body that is</p>	Nil	Nil



		recognized by the National Council for Vocational Education and Training, (f) a training partner approved by the National Skill Development Corporation, in relation to- (i) the National Skill Development Programme or any other scheme implemented by the National Skill Development Corporation; or (ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or (iii) any National Skill Qualification Framework aligned qualification or skill in respect of which the National Council for Vocational Education and Training has approved a qualification package.		
72	Heading 9992	Services provided to the Central Government, State Government, Union territory administration under any training programme for which 75% or more of the total expenditure is borne by the Central Government, State Government, Union territory administration.	Nil	Nil

2. Definitions: -

* * *

(c) “**agricultural extension**” means application of scientific research and knowledge to agricultural practices through farmer education or training;

* * *

(r) “**charitable activities**” means activities relating to –

(i) public health by way of ,-

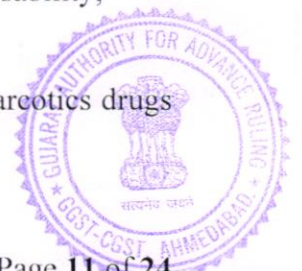
(A) care or counselling of

(I) terminally ill persons or persons with severe physical or mental disability;

(II) persons afflicted with HIV or AIDS;

(III) persons addicted to a dependence-forming substance such as narcotics drugs

or alcohol; or



- (B) public awareness of preventive health, family planning or prevention of HIV infection;
- (ii) advancement of religion, spirituality or yoga;
- (iii) advancement of educational programmes or skill development relating to,-
- (A) abandoned, orphaned or homeless children;
- (B) physically or mentally abused and traumatized persons;
- (C) prisoners; or
- (D) persons over the age of 65 years residing in a rural area;
- (iv) preservation of environment including watershed, forests and wildlife;

10. We find that the applicant is providing various training programmes, which they claim, are exempted under various entries of Notification No.12/2017-Central Tax (Rate) dated 28.06.2017. We, therefore, examine the exemption claims made by the applicant, entry-wise, as under:

(1) Exemption claimed under Entry No.71 of Notification No.12/2017-Central Tax (Rate) dated 28.06.2017.

10.1 (A) Service provided comprising of training or conducting seminar for development of women

10.1.1 The applicant has not provided a copy of the work order issued to them. They have, however, submitted a sample copy of the order issued to the Human Public Welfare and Charitable Trust. According to them, a similar kind of the order/contract/agreement will be issued to them. On going through this work order, it is found that the said work order has been issued by the Gujarat Urban Livelihood Mission under the Deen Dayal Upadhyaya Kaushalya Yojana. The said service is exempted from payment of GST vide Entry No. 71 of Notification No.12/2017-Central Tax (R) dated 28.06.2017, which is reproduced below: -

TABLE

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
71	Heading 9992	Services provided by training providers (Project implementation agencies) under Deen Dayal Upadhyaya Grameen Kaushalya Yojana implemented by the	Nil	Nil



		Ministry of Rural Development, Government of India by way of offering skill or vocational training courses certified by the National Council for Vocational Education and Training.		
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10.1.2 As per the above entry, service provided by training providers (Project implementation agencies) under the Deen Dayal Upadhyaya Grameen Kaushalya Yojana are exempt. The applicant has submitted in their submissions that they are not registered as a Project implementation agency under the Deen Dayal Upadhyaya Grameen Kaushalya Yojana. Therefore, they **are not eligible for the exemption** under Entry No. 71 of Notification No.12/2017-Central Tax (R) dated 28.06.2017, for services provided under the Deen Dayal Upadhyaya Grameen Kaushalya Yojana implemented by the Ministry of Rural Development, Government of India.

(2) Exemption claimed under Entries No.66(a)/69/72 of Notification No.12/2017-Central Tax (Rate) dated 28.06.2017.

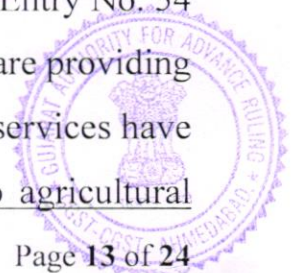
10.2 (B) Providing vocational training and (b) Providing computer or ITI Training]

The applicant has submitted that they may fall under the Entry No. 69 or Entry No. 66(a) or Entry No. 72 of Notification No.12/2017-Central Tax (R) dated 28.06.2017. The applicant also admits that that they do not fulfil the conditions specified in the said entries as they do not fall under any of the categories mentioned in the said entries. The applicant has not provided a copy of the work order issued to them. Without the work order, the specific nature of the activities and the recipient agencies remain unascertainable. Consequently, **a ruling cannot be given** based on speculative facts or an incomplete factual record.

(3) Exemption claimed under Entry No.54 of Notification No.12/2017-Central Tax (Rate) dated 28.06.2017.

10.3 (C) Services provided by way of training to agriculturists

The applicant has submitted that they are eligible for exemption under Entry No. 54 of Notification No.12/2017-Central Tax (R) dated 28.06.2017, as they are providing agricultural extension services to agriculturist. Agricultural extension services have been defined as application of scientific research and knowledge to agricultural



practices through farmer education or training. The applicant has not given any details of the type of training provided to the farmers or their scope of work. Neither have they submitted a copy of any work order issued by any agency in this regard. The scope of work under agricultural extension services as defined in the notification is '*application of scientific research and knowledge to agricultural practices.*' The applicant has not explained as to how their activities fall under the said definition. In absence of the nature of work being undertaken by the applicant, **no ruling can be given** on this question raised by the applicant.

(4) Exemption claimed under Entry No.72 of Notification No.12/2017-Central Tax (Rate) dated 28.06.2017.

10.4 (D) Service provided for Self-defence programs for women as per the order of the Gujarat Police; (i) self defence programme under Suraksha Setu Programme by Gujarat Police (ii) Self Defence training for females by State Project Office implemented through Education Department, Govt of Gujarat]

10.4.1 Suraksha Setu Society (SSS) was established in 2012 with a view to increase public safety initiatives, focusing on women's safety and empowerment, child protection and counselling for senior citizens and students. Suraksha Setu is a community policing initiative launched by Government of Gujarat for strengthening police-public partnership. It is trust established under the Society Act, 1960 and the Public Trust Act, 1950. The funds to the society are allocated by the Gujarat Government. There is 1 SSS at the state level, 4 at the Commissionerate level and 34 at the District level. The Society conducts various Suraksha Setu programmes through the police stations, called the Role Model programmes. The expenses incurred by the police stations for the Suraksha Setu programmes are collected from the Suraksha Setu Society. The various programmes to be conducted under the Role Model programme are: -

- Self-defence training for women
- Preventing chain snatching incidents
- Soft skill training to the police
- To take steps for the safety of children
- To visit various residential societies within their jurisdiction every 3 months in plain clothes



- To organise police station visits for the students
- Traffic management, Traffic awareness programmes
- Police-public interaction
- Police Mitra
- Rehabilitation of persons, particularly women, who were involved in illegal activities

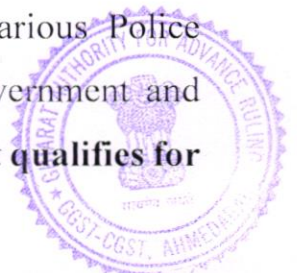
[Source:- (i) <https://police.gujarat.gov.in/dgp/downloads/suraxa31032023.pdf>
(ii) <https://home.gujarat.gov.in/Upload/SRX-10-2014-2313-T%20dt.30-6-2014.pdf>]

10.4.2 The applicant has submitted copies of the following work orders issued by the Police under the Suraksha Setu Programme: -

- Order dated 07.11.2024 issued by the Superintendent of Police, Tapi-Vyara
- Order dated 19.03.2025 issued by the I/c Superintendent of Police, Botad
- Order dated 04.02.2025 issued by the Superintendent of Police, Palanpur, Banaskanta
- Order dated 22.09.2022 issued by the Superintendent of Police, Kutch Bhuj (West)
- Order dated 22.10.202 issued by the I/c Superintendent of Police, Kutch Bhuj (West)

10.4.3 As per the above work orders issued by the various police authorities, the applicant is supposed to provide self-defence training to women/girl students of the district. The rates paid to the applicant varies from Rs. 49/- per person to Rs. 112/- per person across districts. The rates also vary based on the type of training provided by the applicant i.e. General, Advanced, Rifle shooting, archery etc.

10.4.4 As per Entry No. 72 of Notification No.12/2017-Central Tax (R) dated 28.06.2017, '*Services provided to the Central Government, State Government, Union territory administration under any training programme for which 75% or more of the total expenditure is borne by the Central Government, State Government, Union territory administration*' is exempt from GST. Although the Suraksha Setu Society oversees these activities, the applicant provides services directly to police authorities. Since work orders are issued by various Police Departments under the Ministry of Home Affairs of the State Government and training costs are fully funded by the Police Department, the **applicant qualifies for**



GST exemption for the self-defence programmes conducted for female students under the Suraksha Setu initiative.

10.4.5 Similarly, the applicant is also providing Judo, karate, Basic Defence tactics to the various Government Secondary and Higher Secondary schools. The work orders have been issued by the District Project office for the Education Department, Govt. of Gujarat. The funding for this programme is through the grants provided to these schools by the Government. Since, the services are provided to the Govt Schools, **it would be covered under Entry No. 72** of Notification No.12/2017-Central Tax (R) dated 28.06.2017 and therefore exempt.

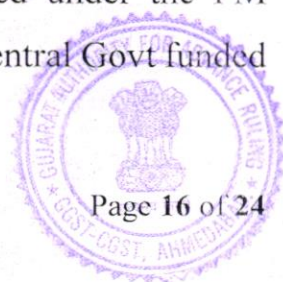
10.5 (E) Service of training to Goldsmiths provided to Gujarat Matikaam Kalakari and Rural Technology Institute (or the institutes Conducting training and seminars for Prime Minister Vishwakarma Scheme conducted by Government and Semi Government institutions).

10.5.1 Pradhan Mantri Vishwakarma Scheme is a Central Sector Scheme launched by the Ministry of Micro, Small and Medium Enterprises to provide holistic and end-to-end support to artisans and craftspeople through access to collateral free credit, skill training, modern tools, incentive for digital transaction and market linkage support. The target beneficiary of the scheme are the artisans and craftspeople who are engaged in 18 trades as mentioned in the scheme. PM Vishwakarma is implemented as a Central Sector Scheme, fully funded by the Government of India.

(Source: - <https://pmvishwakarma.gov.in/>)

10.5.2 The applicant has submitted a certificate dated 30.10.2024 issued by the Gujarat Matikaam Kalakari and Rural Technology Institute (an agency of Government of Gujarat), wherein it has been certified that the applicant has been designated as an agency for conducting artisan mobilization and Basic Training under the PM Vishwakarma Scheme for the year 2024-2025. Further, the applicant has been allotted the Deesa Kendra and has conducted one training programme for 38 Goldsmiths in line with the syllabus of the PM Vishwakarma Scheme.

10.5.3 Goldsmith is one of the 18 trades which are covered under the PM Vishwakarma Scheme. Further, since the said scheme is a fully Central Govt funded



scheme, the services provided under the scheme **would be exempted from GST** under Entry No. 72 of Notification No.12/2017-Central Tax (R) dated 28.06.2017.

10.6 (F) Service provided comprising of vocational training at Kasturba Gandhi Balika Vidhyalay

10.6.1 Kasturba Gandhi Balika Vidyalaya (KGBV) scheme was launched by the Government of India in August 2004 for setting up residential schools at an upper primary level for girls belonging predominantly to the Scheduled caste, Scheduled tribe, other backward class, and minorities in difficult areas. Under this Scheme, KGBVs are set up in Educationally Backward Blocks (EBBs), where the female rural literacy is below the national average and the gender gap in literacy is above the national average. In Gujarat, at present, there is a total of 240 KGBVs established under Samagra Shiksha, from which 165 KGBVs are run with the help of the Govt of India support and 75 run with the help of the Govt of Gujarat support. In the KGBVs, a self-defence training is given to all the girls. This includes the training of Judo Karate, Kate Karate, Fight Karate & Archery. Further, vocational training is also provided to all the KGBV girls.

[Source: <https://samagrashiksha.ssagujarat.org/en/kgbv/>]

10.6.2 The applicant has submitted a copy of work order issued by the Warden cum head teacher of the Kasturba Gandhi Balika Vidyalaya, Dantiwada, Banaskantha wherein the applicant has been selected to provide taekwondo training and Tailoring training to the students of the Vidyalaya. They are also paid an amount of Rs. 695/- per student for taekwondo training and Rs. 675/- for Tailoring training by the Vidyalaya.

10.6.3 Since the Kasturba Gandhi Balika Vidyalayas are run with Government support, the services provided to the Vidyalaya **would be exempted from GST** under Entry No. 72 of Notification No.12/2017-Central Tax (R) dated 28.06.2017.

(5) Exemption claimed under Entry No.01 of Notification No.12/2017-Central Tax (Rate) dated 28.06.2017.

10.7 Before dwelling into the issues in the paras below wherein the exemption has been claimed by the applicant under Entry No.01 of Notification No.12/2017-



Central Tax (Rate) dated 28.06.2017 which covers “*services by an entity registered under Section 12AA or Section 12AB of the Income-tax Act, 1961 by way of charitable activities*”, it becomes imperative to examine the validity of the registration under Section 12AB of the Income-tax Act, 1961 (43 of 1961) in possession of the applicant. The applicant is registered under section 12AB of the Income Tax, 1961 bearing registration number AAQTS3858NE20210. However, since the same was valid only upto 31.03.2026, the applicant was asked to get the same, duly renewed by the Income tax authorities. The applicant vide their email dated 02.06.2026 have informed that they have already submitted the renewal application to the Income Tax authorities but approval is still awaited which may take some time. In view of the circumstances mentioned above, we find that the applicant can be granted exemption in respect of the services mentioned in the paras below, if they are otherwise found eligible on detailed examination of the issues. However, the grant of exemption will be subject to the applicant’s possession of valid registration, issued by the Income Tax Authorities under Section 12AB of the Income Tax Act, 1961.

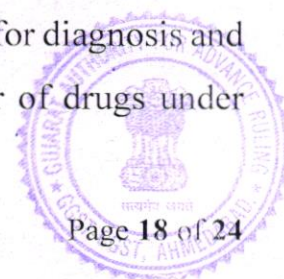
10.7.1 **(G) Service provided under National Mental Health Programme.**

The Government of India has launched the National Mental Health Programme (NMHP) in 1982, with the following objectives:

- To ensure the availability and accessibility of minimum mental healthcare for all in the foreseeable future, particularly to the most vulnerable and underprivileged sections of the population;
- To encourage the application of mental health knowledge in general healthcare and in social development; and
- To promote community participation in the mental health service development and to stimulate efforts towards self-help in the community.

The District Mental Health Program (DMHP) was launched under NMHP in the year 1996 (in IX Five Year Plan). The DMHP was based on ‘Bellary Model’ with the following components:

- Early detection & treatment.
- Training: Imparting short term training to general physicians for diagnosis and treatment of common mental illnesses with limited number of drugs under



guidance of specialist. The health workers are being trained in identifying mentally ill persons.

- IEC: Public awareness generation.
- Monitoring: the purpose is for simple Record Keeping.

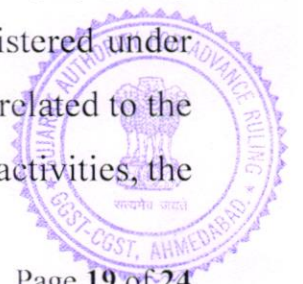
[Source:- <https://www.nhm.gov.in/index1.php?lang=1&level=2&lid=359&sublinkid=1043>]

10.7.2 The General Hospital, Deesa, Banaskantha, is a nodal centre/nodal agency for DMHP. The nodal agency has been sanctioned for the Information, Education and Communication (IEC) activities as well as for the activity component of the DMHP under the NMHP by the Ministry of Health and Family Welfare, Govt. of India. The nodal agency has issued a work order dated 10.10.2024, sanctioning the promotion of IEC activities and the research activities, to the applicant with the following terms and conditions: -

- Reducing stigma attached to mental illness through change of attitudes and public education.
- Provide education to school/ college students related to various parts of mental health through lectures from experts.
- Imparting training to the ASHA & Anganwadi workers under the assigned talukas of Banaskantha.
- Other activities may be including Exhibitions, Wall paintings, Street plays, Dance and Song shows. Community meetings with general people, meetings with the family members of the patients and Advertisements on mental health in local newspapers, magazines, etc.

The applicant would be reimbursed the cost of activity as per the Govt guidelines within the limits of Rs. 2.40 lakhs for the training. Every activity must also be done under the expense of Rs. 5000/-.

10.7.3 As per Entry No. 1 of Notification No.12/2017-Central Tax (R) dated 28.06.2017, "*Services by an entity registered under section 12AA or 12AB of the Income-tax Act, 1961 (43 of 1961) by way of charitable activities*" is exempt. Further, the definition of '*charitable activities*' includes activities relating to advancement of educational programmes or skill development relating to **physically or mentally abused and traumatized persons**. The applicant is registered under Section 12AB of the Income Tax Act, 1961 and is providing activities related to the Mental Health Programme, which comes under the ambit of charitable activities, the



applicant is **eligible for exemption** from payment of GST under Entry No.1 of Notification No.12/2017-Central Tax (R) dated 28.06.2017. Since, we have already held that the same is exempted under Entry No.1 of Notification No.12/2017-Central Tax (R) dated 28.06.2017, we are not going into the question as to whether the same is exempted under Entry No. 72 of Notification No.12/2017-Central Tax (R) dated 28.06.2017.

10.8 **(H) Services provided by the applicant by way of Yoga camp**

As per Entry No. 1 of Notification No.12/2017-Central Tax (R) dated 28.06.2017, “*Services by an entity registered under section 12AA or 12AB of the Income-tax Act, 1961 (43 of 1961) by way of charitable activities*” is exempt. Further, the definition of ‘*charitable activities*’ includes advancement of religion, spirituality or yoga. Since the applicant is registered under Section 12AB of the Income Tax, 1961 and is providing activities by way of conducting yoga camps, which comes under the ambit of charitable activities, the applicant is **eligible for exemption** from payment of GST in view of Entry No.1 of Notification No.12/2017-Central Tax (R) dated 28.06.2017.

10.9 **(I) Conducting seminar for (a) de-addiction (De toxification) of tobacco and drugs; (b) Conducting training for cleaning and sanitation (c) Blood Donation Camp (d) Road Safety Training**

10.9.1 Conducting seminar for (a) de-addiction (De toxification) of tobacco and drugs

As per Entry No. 1 of Notification No.12/2017-Central Tax (R) dated 28.06.2017, “*Services by an entity registered under section 12AA or 12AB of the Income-tax Act, 1961 (43 of 1961) by way of charitable activities*” is exempt. Further, the definition of ‘*charitable activities*’ includes public awareness of preventive health, family planning or prevention of HIV infection. Preventive Health has not been defined in the notification or Act. It generally means to take proactive measures, screenings, check-ups to prevent diseases. As per WHO, there are two types of Disease Prevention-Primary Prevention and Secondary prevention. Primary Prevention refers to actions aimed at avoiding the manifestation of a disease, which includes actions to improve health through the provision of information on behavioural and medical health risks, alongside consultation and measures to decrease them at the

personal and community level. Conducting seminars for deaddiction of tobacco and drugs would provide information on the health risks involved in the consumption of tobacco and drugs and thus would fall under the category of public awareness of preventive health. Therefore, conducting such seminars **would be exempt** under Entry No. 1 of Notification No.12/2017-Central Tax (R) dated 28.06.2017.

10.9.2 (b) Conducting training for cleaning and sanitation

We agree with the submissions of the applicant that the activity of conducting seminar or training for cleaning and sanitation will be covered under the category of Preventive health as unsanitary and unclean environment will lead to many diseases such as Diarrhea, Hepatitis A and E, Polio (Poliomyelitis), Intestinal Worms (Helminth Infections), Malaria, Dengue Fever, Chikungunya, and Zika Virus, Skin and Eye Infections. Therefore, such training **would be exempt** from GST under Entry No. 1 of Notification No.12/2017-Central Tax (R) dated 28.06.2017.

10.9.3 (c) Blood Donation Camp and (d) Road Safety Training

10.9.3.1 The applicant has submitted that organizing blood donation camp will be covered under the category of Preventive health. The justification for such a view is that before every blood donation, a mini physical examination and screening of blood is conducted. At an individual level as the Blood Pressure Check, Pulse Rate, Body Temperature, Haemoglobin Levels, Weight Measurement, Iron Level Management, Blood Screening for Transfusion-Transmissible Infections (TTIs), Psychological Well-being is being checked, it helps in detecting diseases. At the community level, donating blood ensures safe blood supply, disease surveillance and control, promoting health awareness, encourage healthy lifestyles.

10.9.3.2 We, however, do not subscribe to this view of the applicant. The primary purpose of the blood donation camp is to collect sufficient supply of blood, which can be used during medical emergencies such as surgeries, accidents involving substantial loss of blood. It bridges the gap between the supply and demand of blood. The pathological examination of blood for Transfusion Transmissible Infections namely HIV/AIDS, Hepatitis B, Hepatitis C, Syphilis, and Malaria is conducted as per the National Blood Transfusion Council (NBTC) guidelines, so that infections are not transmitted from the donor to the recipient. Further, other mini-physical check-ups such as Blood Pressure, Pulse Rate, Body Temperature, Haemoglobin

Levels, Weight Measurement are ancillary to the donation of blood and is basically a safety protocol to protect the donor. It cannot be stretched to be brought under the definition of Preventive health. We, therefore, are of the view that organising Blood Donation camp does not come under the ambit of charitable activities as mentioned in Notification No. 12/2017-Central Tax (R) dated 28.06.2017 and **is thus not exempt** under Notification No. 12/2017-Central Tax (R) dated 28.06.2017.

10.9.3.3 The applicant has also submitted that the activity of conducting training for road safety will be covered under the category of Preventive health. According to them, road traffic injuries are a major public health concern. Road accidents lead to an enormous burden of morbidity (injuries, disabilities) and mortality, placing immense strain on individuals, families, and the healthcare system. Therefore, integrating preventive health principles into road safety training is crucial. Road safety can be considered a critical component of injury prevention, which is a core pillar of preventive health. We do not agree with this argument of the applicant simply because preventive health means to take proactive measures, screenings, check-ups to prevent diseases. The consequence of road traffic injuries cannot by any stretch of imagination be equated with a disease. We are, therefore, of the view that Road Safety Training activities **are not exempt** under Notification No. 12/2017-Central Tax (R) dated 28.06.2017.

11. In view of the foregoing, we rule as under: -

RULING

Ques 1: - Whether the services provided by the applicant by way of providing services under National Mental Health Mission is exempt under GST under Sr No 1 of Notification No 12/2017- Central Tax (Rate)?

Ans 1: - Yes, subject to the applicant's possession of valid registration issued by the Income Tax Authorities under Section 12AB of the Income Tax Act, 1961.

Ques 2: - Whether the services provided by the applicant by way of providing services under National Mental Health Mission is exempt under GST under Sr No 72 of Notification No 12/2017- Central Tax (Rate)?

Ans 1: - Not answered in view of answer to Question no. 1.



Ques 3: - Whether the services provided by the applicant by way of providing self-defence training for women (i) as per the order of the Gujarat Police; (ii) self defence programme under Surakhsha Setu Programme by Gujarat Police (iii) Self Defence training for females by State Project Office implemented through Education Department, Govt of Gujarat is exempt under GST under Sr No 72 of Notification No 12/2017- Central Tax (Rate)?

Ans 3: - Yes.

Ques 4: - Whether the services of training to Goldsmiths provided to Gujarat Matikaam Kalakari and Rural Technology Institute (or the institutes Conducting training and seminars for Prime Minister Vishwakarma conducted by Government and Semi Government institutions) is exempt under GST under Sr No 72 of Notification No 12/2017-Central Tax (Rate)?

Ans 4: - Yes.

Ques 5: - Whether the services provided by the applicant by way of providing vocational training at Kasturba Gandhi Balika Vidhyalay is exempt under GST under Sr No 72 of Notification No 12/2017-Central Tax (Rate)?

Ans 5: - Yes.

Ques 6: - Whether conducting seminar for development of women is exempt under Sr No 71 or under Sr No 72 of Notification No 12/2017-Central Tax (Rate)?

Ans 6: - No, for the reasons mentioned aforesaid.

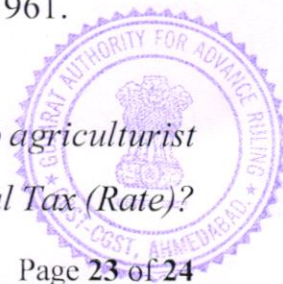
Ques 7: - Whether (a) Providing vocational training and (b) Providing computer or ITI Training is covered under No 69 or Under Sr No 66 or under Sr No 72 of Notification No 12/2017- Central Tax (Rate)?

Ans 7: - Not answered, for the reasons mentioned aforesaid.

Ques 8: - Whether the services provided by the applicant by way of yoga camp is exempt under GST under Sr No 1 of Notification No 12/2017- Central Tax (Rate)?

Ans 8: - Yes, subject to the applicant's possession of valid registration issued by the Income Tax Authorities under Section 12AB of the Income Tax Act, 1961.

Ques 9: - Whether the services provided by way of providing training to agriculturist is exempt under GST under Sr No 54 of Notification No 12/2017-Central Tax (Rate)?

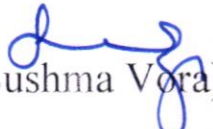


Ans 9: - Not answered, for the reasons mentioned aforesaid.


Ques 10: - Whether conducting seminar for (a) deaddiction (De toxification) of tobacco and drugs; (b) Conducting training for cleaning and sanitation (c) blood donation camp (d) Road safety training is exempt under Sr No 1 of Notification No 12/2017-Central Tax (Rate))?

Ans 10: - Conducting seminar for (a) deaddiction (De toxification) of tobacco and drugs, and (b) Conducting training for cleaning and sanitation are exempted under Sr. No. 1 of Notification No 12/2017- Central Tax (Rate), subject to the applicant's possession of valid registration issued by the Income Tax Authorities under Section 12AB of the Income Tax Act, 1961. There is no exemption from GST under Sr. No. 1 of Notification No 12/2017- Central Tax (Rate) for conducting blood donation camp and Road safety training, for the reasons mentioned aforesaid.

The said Ruling is provided on the basis of the work orders submitted by the applicant before this Authority.


(Sushma Vora)
Member (SGST)




(Vishal Malani)
Member (CGST)

Place: Ahmedabad
Date 24/06/2026