

M/s. Annonymous Indian Charitable Trust

Authority for Advance Ruling — Karnataka

KAR.ADRG 09/2026

Dated **11.02.2026**

Q Questions Before the Authority

- Whether the pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Gram Panchayat in Karnataka by way of solid waste management services qualify as an exempt supply under Notification No. 12/2017 KGST Act dated 29.06.2017, under the scope of activities entrusted to a Panchayat under Article 243G of the Constitution of India?

F Facts

The applicant is engaged in providing solid waste management services to the Gram Panchayat in Gantiganahalli, Yelahanka Taluk, North Bengaluru. These services include door-to-door waste collection, transportation, segregation, processing, street sweeping, and public awareness campaigns. The applicant contends that these activities constitute pure services related to health and sanitation functions entrusted to a Panchayat under Article 243G of the Constitution.

H Ruling

Exemption of solid waste management services provided to Gram Panchayat

Exempt supply

Qualifies as pure services under entry No. 3 of Notification No. 12/2017-Central Tax (Rate)

The Authority ruled that the solid waste management services provided by the applicant to the Gram Panchayat qualify as pure services. Consequently, these services are exempt from GST under the relevant notification. The ruling confirms that the activities fall within the scope of functions entrusted to a Panchayat under Article 243G of the Constitution.

R Reasoning

The Authority examined whether the services met the criteria of being pure services provided to a local authority for functions listed under Article 243G of the Constitution. It determined that solid waste management is directly related to health and sanitation, which is a function entrusted to Panchayats under the Eleventh Schedule. Relying on entry No. 3 of Notification No. 12/2017-Central Tax (Rate), the Authority concluded that the conditions for exemption were satisfied. The ruling emphasizes that the services do not involve the supply of goods or works contract services.

P Provisions Relied On

Section 97 of the CGST Act, 2017

Section 98(4) of the CGST Act, 2017

Section 98(4) of the KGST Act, 2017

Article 243G of the Constitution of India

Notification No. 12/2017-Central Tax (Rate) dated 29.06.2017

! For the Practitioner

This ruling provides **favorable precedent** for charitable trusts and service providers engaged in municipal solid waste management for local authorities. It confirms that such activities, when performed as pure services, are **exempt from GST**. Practitioners should ensure that the service agreement explicitly excludes the supply of goods or works contract elements to qualify for this exemption.

Source

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority: where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: www.gstcouncil.gov.in -> [3-aar-annonymous indian charitable trust.pdf](#)

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