

M/s JeevaRaksha Trust

Authority for Advance Ruling — Karnataka

Order No. KAR.ADRG 18/2026

Dated **16.03.2026**

Q Questions Before the Authority

- Whether the applicant is liable to pay GST on the share of fees received from colleges in respect of the C-ECLS (Comprehensive Emergency Care and Life Support) course offered to the students of MBBS in RGUHS affiliated medical colleges?
- Whether the applicant is liable to pay GST on the share of fees received from colleges in respect of the ENLS (Emergency Nursing Care and Life Support) course offered to the students of Nursing in RGUHS affiliated nursing colleges?
- Whether the applicant is liable to pay GST on the share of fees received from colleges in respect of the BCLS (Basic Care and Life Support) course offered to the students in RGUHS affiliated medical colleges?
- Whether the applicant is liable to pay GST on the fees collected from students in general (other than medical students) in respect of the BCLS Course?
- Whether the applicant is liable to pay GST on the fees collected/share of fees received from colleges in respect of renewal of certificate for c-ECLS/ENLS/BCLS course?

F Facts

The applicant is a charitable trust that provides specialized emergency care and life support training courses (C-ECLS, ENLS, and BCLS) to students in medical, nursing, and allied health colleges affiliated with RGUHS. These courses are mandatory for the students to complete their degrees. The fees paid by students are apportioned between the colleges, the university, and the applicant, with the applicant receiving a share for providing training support and quality control.

H Ruling

GST liability on share of fees for C-ECLS, ENLS, and BCLS courses	Liable to GST	Not eligible for exemption under Entry No. 01 of Notification No. 12/2017-Central Tax (Rate)
GST liability on fees for BCLS course for non-medical students	Liable to GST	Not eligible for exemption under Entry No. 01 or Entry No. 66 of Notification No. 12/2017-Central Tax (Rate)
GST liability on fees for renewal of certificates	Liable to GST	Classifiable under SAC 999293 at 18% rate

The Authority ruled that the services provided by the applicant do not qualify as charitable activities under the relevant notification and are therefore not exempt from GST. The activities are classified as commercial training and coaching services. Consequently, the applicant is liable to pay GST at the rate of 18% on all fees received for these courses and their renewals.

R Reasoning

The Authority determined that the applicant's services do not fall under the definition of charitable activities in paragraph 2(r) of Notification No. 12/2017-Central Tax (Rate) because they are not public awareness programs but rather **specialized professional training** for a limited class of beneficiaries. Furthermore, the applicant does not qualify as an educational institution under paragraph 2(y) of the same notification, as the courses are not part of a curriculum leading to a recognized qualification. The services are correctly classified under **SAC 999293 - Commercial Training and Coaching Services**, which is taxable at 18%.

P Provisions Relied On

Section 98(4) of the CGST Act, 2017	Section 97 of the CGST Act, 2017
Entry No. 1 of Notification No. 12/2017-Central Tax (Rate)	Entry No. 66 of Notification No. 12/2017-Central Tax (Rate)
Paragraph 2(r) of Notification No. 12/2017-Central Tax (Rate)	
Paragraph 2(y) of Notification No. 12/2017-Central Tax (Rate)	
Serial No. 30 of Notification No. 11/2017-Central Tax (Rate)	

! For the Practitioner

This ruling clarifies that specialized training provided to students under institutional arrangements does not qualify for the charitable activity exemption, even if the training has a public health objective. It reinforces that **tax exemptions must be construed strictly** and cannot be expanded based on the broader societal benefits of the activity. Practitioners should note that mandatory academic training provided by third-party trusts is generally taxable as commercial coaching.

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 -> 5-aar-jeevaraksha trust-compressed.pdf

Prepared 12-10-2026.

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