

M/s. Sanskar Foundation

Authority for Advance Ruling — Gujarat

GUJ/GAAR/R/2026/22

Dated **24.06.2026**

Q Questions Before the Authority

- 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)?
- 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)?
- 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)?
- 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)?
- 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)?
- 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)?
- 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)?
- 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)?
- 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)?
- 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)?

F Facts

The applicant is a charitable trust registered under the Bombay Public Charitable Trust Act and Section 12AB of the Income Tax Act. They provide various vocational, self-defence, and awareness training programmes under work orders issued by various State and Central Government departments. The applicant seeks an advance ruling on the GST exemption status of these diverse service activities.

H Ruling

Q1: National Mental Health Mission (Sr No 1)	Yes	Subject to valid 12AB registration
Q2: National Mental Health Mission (Sr No 72)	Not answered	In view of answer to Q1
Q3: Self-defence training for women	Yes	Under Sr No 72
Q4: Training to Goldsmiths/PM Vishwakarma	Yes	Under Sr No 72
Q5: Vocational training at Kasturba Gandhi Balika Vidhyalay	Yes	Under Sr No 72
Q6: Seminar for development of women	No	For reasons mentioned in order
Q7: Vocational/Computer/ITI training	Not answered	For reasons mentioned in order
Q8: Yoga camp	Yes	Subject to valid 12AB registration
Q9: Training to agriculturist	Not answered	For reasons mentioned in order
Q10: De-addiction, cleaning, blood donation, road safety	De-addiction and cleaning are exempt; blood donation and road safety are not	De-addiction and cleaning exempt under Sr No 1 subject to valid 12AB registration

The Authority ruled that services provided under the National Mental Health Mission and yoga camps are exempt under Sr. No. 1, subject to valid 12AB registration. Self-defence training, vocational training for Goldsmiths, and training at Kasturba Gandhi Balika Vidyalayas are exempt under Sr. No. 72. Seminars for de-addiction and training for cleaning and sanitation are exempt under Sr. No. 1, while blood donation camps and road safety training are not exempt.

R Reasoning

The Authority relied on Notification No. 12/2017-Central Tax (Rate). It held that charitable activities under Sr. No. 1 require valid 12AB registration. Services provided to the Government under training programmes where 75% or more of the expenditure is borne by the Government are exempt under Sr. No. 72. The Authority rejected the applicant's claim that blood donation and road safety training constitute preventive health under charitable activities, stating these do not meet the definition of disease prevention.

P Provisions Relied On

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

Section 12AB of the Income Tax Act, 1961

Section 97(2) of the CGST/GGST Act, 2017



For the Practitioner

This ruling clarifies that charitable trusts must maintain valid 12AB registration to claim exemptions under Sr. No. 1. It confirms that training services fully funded by government departments are generally exempt under Sr. No. 72. However, it strictly limits the scope of 'preventive health' under charitable activities, excluding activities like blood donation and road safety training.

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 -> [1-sanskar_foundation_final_scan.pdf](#)

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