M/s. Shri Ambika Yoga Kutir

Authority for Advance Ruling — Maharashtra

NO.GST-ARA- 90/2022-23/B-159, Mumbai, dt. 28.09.2026 (Maharashtra A… Dated **28.09.2026**

Q Questions Before the Authority

- Whether unconditional donations received by Shree Ambika Yoga Kutir, which imparts yoga training without charging fees, attract GST although there is no quid pro quo, given that it is registered under section 12AA of the Income Tax Act, 1961 as a charitable trust engaged in advancement of yoga.
- Whether Shree Ambika Yoga Kutir can claim GST exemption on fees for yoga training, yoga examinations and certificates under norms of the Yoga Certification Board (YCB), Ministry of AYUSH.
- Whether Shree Ambika Yoga Kutir can claim GST exemption on fees for providing AYUSH-certified yoga instructors to MGM Hospital, Parel and ESIS Hospitals.
- Whether Shree Ambika Yoga Kutir can claim GST exemption on fees for providing AYUSH-certified yoga instructors under the Shiv Yoga Scheme to BMC, for training common citizens in preventive health care, as pure services to a municipality under Schedule XII read with Article 243W of the Constitution.

F Facts

Shri Ambika Yoga Kutir is a public charitable trust registered under section 12AA of the Income Tax Act and holds a GST registration. Its volunteers impart yogic knowledge free of charge at its own and other yoga centres, and some sadhakas make unconditional donations to it. The trust also runs YCB-recognised professional yoga courses for fees, with examinations and certificates, and supplies AYUSH-certified yoga instructors to MGM Hospital, ESIS Hospitals and BMC under MOUs for agreed fees, with BMC paying Rs. 1,000 per hour under the Shiv Yoga Scheme.

H Ruling

Q1: GST on unconditional donations received by the trust	**No GST. Purely voluntary and unconditional donations are not consideration under s.2(31) and are not a supply under s.7.**	Any amount described as a donation that is linked directly or indirectly to training, admission, entry or an identifiable benefit becomes consideration and is taxable.
Q2: Exemption for YCB yoga training, examination and certification fees	**Exemption not available. These are taxable training services supplied for consideration.**	The authority treated the structured, fee-based, employment-oriented courses as outside 'charitable activities' under entry 1, despite the trust's registration.

Prepared as a reading aid. Where this summary and the original order differ, the order governs.

Q3: Exemption for fees for AYUSH instructors supplied to MGM Hospital, Parel and ESIS Hospitals	**Exemption not available. The supply is a taxable supply of services for consideration.**	The authority described it as professional manpower services rendered in the course of business under contractual MOUs.
Q4: Exemption for fees for AYUSH instructors supplied to BMC under the Shiv Yoga Scheme (pure services to a municipality)	**May be considered pure services to a local authority in relation to public health functions, and qualifies for exemption under Entry No. 3 of Notification No. 12/2017-Central Tax (Rate).**	The answer is conditional: it applies subject to fulfilment of all prescribed conditions. The authority found the pure service, local authority and Article 243W conditions satisfied.

The authority held that purely voluntary and unconditional donations are not consideration and so fall outside supply, hence no GST. It held that the YCB training, examination and certification fees are consideration for a commercial training service and not charitable activity, so the entry 1 exemption is not available. It also held that supply of AYUSH instructors to the hospitals is a taxable supply of manpower services for consideration, while the BMC arrangement may qualify for the entry 3 exemption as pure services to a municipality, subject to all conditions being met.

R Reasoning

The authority applied section 7 and section 2(31) of the CGST Act and held that consideration requires a direct nexus with a supply, so donations with no quid pro quo fall outside supply. It relied on CBIC Circular 116/35/2019-GST and on the principle that a donation linked to a benefit becomes taxable. For the training and manpower activities it held that entry 1 of Notification 12/2017-CT(R) covers only the 'charitable activities' defined in clause 2(r), and that structured, fee-based courses and contractual deployment of instructors fall outside that definition. For the BMC arrangement it applied entry 3 of the same notification, read with Article 243W and the Twelfth Schedule, and found the conditions for pure services to a local authority satisfied.

P Provisions Relied On

- Section 7 of the CGST Act, 2017 (scope of supply)
- Section 2(31) of the CGST Act, 2017 (consideration)
- Section 2(69) of the CGST Act, 2017 (local authority)
- Entry No. 1 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, read with clause 2(r) (charitable activities)
- Entry No. 3 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 (pure services to a municipality)
- Circular No. 116/35/2019-GST dated 11.10.2019
- Article 243W and the Twelfth Schedule of the Constitution of India
- Article 243G of the Constitution (referred to in entry 3)

Schedule I of the CGST Act, 2017 (referred to only to say it does not apply to donations)

SAC 9985 (noted as the classification for the manpower supply in the findings)

! For the Practitioner

The order is useful for trusts that receive pure donations and for charitable-status arguments on fee-based yoga training and manpower supply to hospitals, because it draws the line on each. It settles that voluntary, unconditional donations are outside GST and that paid YCB courses and hospital instructor deployment are taxable despite the 12AA registration. It also gives a reasoned route to the entry 3 exemption for municipal public health work. It does not decide the rate or valuation of the taxable services, and it does not finally settle the BMC exemption, which turns on the conditions being shown to be met in the applicant's actual case.

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 -> 13-shri_ambika_yoga_kutir_gst_ara_order.pdf

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