M/s World Researchers Associations

Authority for Advance Ruling — Madhya Pradesh

Order Number 15/2019, dated 25/09/2019 (Case Number 18/2019 as print… Dated **25.09.2019**

Q Questions Before the Authority

- Whether the activities performed by the Association are covered under the definition of charitable activities in clause 2(r) of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, so as to fall under Sl. No. 1 of that notification and attract a nil rate of GST.

F Facts

World Researchers Association is an international not-for-profit company incorporated under section 8 of the Companies Act, 2013 and registered under section 12AA of the Income Tax Act, 1961. It promotes research across a wide range of fields, publishes online research journals, and organises seminars, symposiums and conventions on those subjects. The applicant asked whether these activities qualify as charitable activities for the nil-rate entry.

H Ruling

Promotion of research and performing and publishing online research journals, as charitable activities under Notification 12/2017-CT(Rate), Sl. No. 1	**Not covered. The activities do not qualify for the nil rate under Sl. No. 1.**	They do not fall within any limb of clause 2(r): care or counselling, public awareness, religion or yoga, or education or skill development.
Organising seminars, symposiums and conventions, as charitable activities under Notification 12/2017-CT(Rate), Sl. No. 1	**No ruling given. The Authority declined to decide on this part.**	Coverage depends on whether the event is open to the public and is for spreading public awareness of preventive health, family planning or HIV prevention. Facts of the specific seminars were needed and were absent.

The Authority held that **promotion of research** and **performing and publishing online research journals** are not charitable activities under the exemption entry, because they do not fall within care or counselling, spreading public awareness, advancement of religion, spirituality or yoga, or advancement of educational programmes or skill development. On organising seminars, symposiums and conventions, the Authority held that these may come within spreading public awareness of preventive health, family planning or HIV prevention if open to the public, but it could not give a ruling because the facts of the seminars were not before it.

R Reasoning

The Authority read Sl. No. 1 of Notification 12/2017-Central Tax (Rate) together with the exhaustive definition of charitable activities in clause 2(r). It held that the definition is exclusive, so only the listed heads apply. Research promotion and online journal publication fall under none of those heads. For seminars, it reasoned that the question turns on whether the programme is open to the public and is for public awareness of the specified health

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

and HIV or family planning matters, which is a fact question that cannot be decided in the abstract.

P Provisions Relied On

Section 97(2)(b) and (e) of the CGST Act, 2017 and corresponding MPGST Act provisions (questions raised)

Section 98(4) of the CGST Act, 2017 and MPGST Act, 2017 (proceedings)

Section 103(2) and Section 104(1) of the CGST Act, 2017 (validity of the ruling)

Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, Sl. No. 1 (Chapter 99, nil rate for services by a section 12AA e…

Clause 2(r) of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 (definition of charitable activities) and correspon…

! For the Practitioner

A practitioner advising a section 12AA research body can rely on this order to conclude that research promotion and online journal publication do not attract the charitable nil rate under Sl. No. 1. The order does not settle the seminar question, so for conferences a practitioner must establish the facts, particularly whether attendance is open to the public and the subject matter is preventive health, family planning or HIV prevention. The ruling is valid only until declared void under section 104(1), and the full order should be read for the exact wording of the reasoning.

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 -> order_world_researchers_associaltions.pdf

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