

Polaris Foundation

Authority for Advance Ruling — Tamil Nadu

Advance Ruling No. 10/ARA/2023 Dated: 06.06.2023

Q Questions Before the Authority

- Whether the activities undertaken by the applicant in partnership with UNICEF amounts to supply under GST?
- Whether the said supply is exempted under GST?

F Facts

The applicant is a charitable trust registered under Section 12AA of the Income Tax Act, 1961. They entered into an MOU with UNICEF to implement a programme focused on strengthening COVID-19 and seasonal hazard preparedness at the Gram Panchayat level. The activities involve creating public awareness on COVID-appropriate behavior, infection prevention, and community control.

H Ruling

Whether activities in partnership with UNICEF amount to supply	Yes, it amounts to a supply of service	Specifically for activities relating to public awareness of preventive health
Whether the supply is exempted under GST	Yes, it is exempted	Exempted under Sl. No. 1 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017

The Authority ruled that the activities undertaken by the applicant in partnership with UNICEF, specifically relating to public awareness of preventive health, qualify as a supply of service. It further held that this supply is exempted from GST under the relevant notification.

R Reasoning

The Authority relied on the definition of charitable activities provided in Notification No. 12/2017-Central Tax (Rate). It determined that the applicant's activities, which focus on public awareness of preventive health, fall squarely within the scope of clause 2(r)(i)(B) of the notification. Consequently, because the applicant is registered under Section 12AA of the Income Tax Act, these specific services are eligible for the **NIL rate of GST**.

P Provisions Relied On

Section 7(1) of the CGST Act, 2017

Section 2(31) of the CGST Act, 2017

Section 2(84) of the CGST Act, 2017

Section 2(17) of the CGST Act, 2017

Section 12AA of the Income Tax Act, 1961

Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017



For the Practitioner

This ruling confirms that charitable trusts registered under Section 12AA can claim **GST exemption** for services related to public awareness of preventive health. Practitioners should note that the exemption is activity-specific; other services provided by the trust that do not fall under the definition of charitable activities remain taxable. It provides a clear precedent for NGOs partnering with international bodies like UNICEF on public health initiatives.

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 -> 10 aar 2023polaris.pdf

Prepared 20-10-2026.

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