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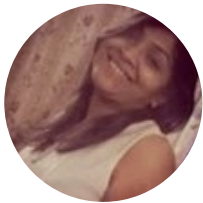
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YOGA TEACHING

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11 January 2020

Kindly guide me on whether yoga teaching receipts by an proprietor are liable for GST? And also what about the accomodation and food provided with it as the main objective is teaching yoga?

POOJA KANKARIYA

(Querist)

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11 January 2020

Not liable for GST.
No GST on residential programmes to promote religion, spirituality, yoga.

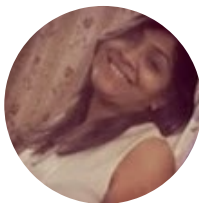
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the accomodation and other services will also not attract gst provisions? it is not a trust registered u/s 12AA still exempt?

POOJA KANKARIYA

(Querist)

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Yes exempt including accommodation and other services. Still exempt.

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13 January 2020

Thank you for your guidance just a last request is there any notification on this exemption? kindly share the link or notification number.

POOJA KANKARIYA

(Querist)

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13 January 2020

Notification No.12/2017-Central Tax (Rate) dated 28th June 2017 exempts services provided by entity registered under Section 12AA of the Income-tax Act, 1961 by way of charitable activities from whole of GST vide entry No. 1 of the notification, which specifies that "services by an entity registered under Section 12AA of Income-tax Act, 1961 by way of charitable activities" are exempt from whole of the GST. Thus as per this notification, exemption is given to the charitable trusts and that too only if few conditions are satisfied.

CA Shailesh +91
9393926464 (Expert)

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