

IN THE AUTHORITY FOR ADVANCE RULING MAHARASHTRA
GST Bhavan, Room No.107, 1st floor, B-Wing, Old Building, Mazgaon, Mumbai -
400010

(Constituted under section 96 of the Maharashtra Goods and Service Tax Act,
2017)

NO.GST-ARA-15/2019-20/B

GSTIN Number, if any/User-id	27AAATC0279K1ZN
Legal name of Applicant	M/s CHILDREN OF THE WORLD INDIA TRUST
Registered Address/Address provided while obtaining user id	PLOT NO. 9, 10 VISHWABALAK KENDRA, SECTOR 10, NERUL WEST, NAVI MUMBAI - 400706
Details of application	GST-ARA, Application No. 15 Dated 13.05.2019
Concerned officer	RAI-VAT-C-021, Raigad Division
Nature of activity(s) (proposed/present) in respect of which advance ruling sought	
A	Category
B	Description (in brief)
	Service Provision
	The Applicant is a Charitable Trust engaged in the providing the following Charitable Activities: a) To provide help, assistance and guidance for the benefit and welfare of children, women, particularly abandoned babies and infant children; b) To set up, establish, maintain, run and operate welfare centers, houses, institutions and agencies for catering to children of all ages particularly new born infants, unmarried mother, destitute women and families; c) To provide development aid and support to the needy children d) To open, establish, conduct, own, acquire, run, manage maintain, support and/or assist homes and or institutions for the destitute and/or the invalids including centers for women, widows, orphans and/or children. e) To arrange for the adoption of abandon children or children whose parents are unable to support them.
Issue/s on which advance	(ii) Applicability of a notification issued under the

ruling required	provisions of this Act
Question(s) on which advance ruling is required	As reproduced in para 01 of the Proceedings below.

B Timothy, (Member) & A A Chahure, (Member)

Dated: October 04, 2019

PROCEEDINGS

(under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

GST - Applicant, a Trust, seeks a ruling as to whether the activities conducted by them are 'charitable activities' and exempted under 12/2017-CTR and consequently receipt of the adoption fees paid under regulation 46 of the Adoption Regulations, 2017 by the prospective adoptive parents to the Trust is exempted from levy of GST.

Held: Question, whether or not, exemption notification 12/2017-CTR applies to the applicant's activities would be relevant only if it is considered that their activities attract GST - On careful consideration of the definition of 'business', 'supply' and 'consideration' contained in the CGST/SGAT Act, Authority is of the opinion that the applicant, along with providing for advancement of educational programmes or skill development relating to abandoned, orphaned or homeless children, is also providing a 'service of facilitating adoption' and receiving consideration in the form of adoption fees for such facilitation services rendered by them, therefore, such activities are covered within the scope of the Act - Activities conducted by the applicant are clearly covered under Sr. no. 1 of 12/2017-CTR and the applicant being an entity registered u/s 12AA of the Income Tax Act, 1961 is entitled for exemption under the said entry to the notification - Insofar as the "Adoption fees" paid to them by the adopting parents under Regulation 46 of the Adoption Regulations, 2017, the same is collected strictly in terms of the guidelines fixed by the Adoption Regulations, 2017 issued under the Juvenile Justice (Care and Protection of Children) Act, 2015 - applicant, being a Specialised Adoption Agency (SAA) can charge a fee of Rs.40,000/- under the head Child Care Corpus from adopting parents and this fee is used for shelter, food, clothing, foster care, maintenance, medical treatment and primary education and providing basic computer skills to these abandoned children/orphans in their Bal Vikas Kendras till the time they are adopted - Activities of the applicant, including the activity of facilitating the adoption of children by the adoptive parents are in the nature of 'Charitable Activities' and is clearly covered by Sr. no. 1 of 12/2017-CTR and are exempted - Therefore, receipt of Adoption fees by the applicant from the prospective adoptive parents is exempted from the levy of Goods and Services Tax Act: AAR

Application disposed of