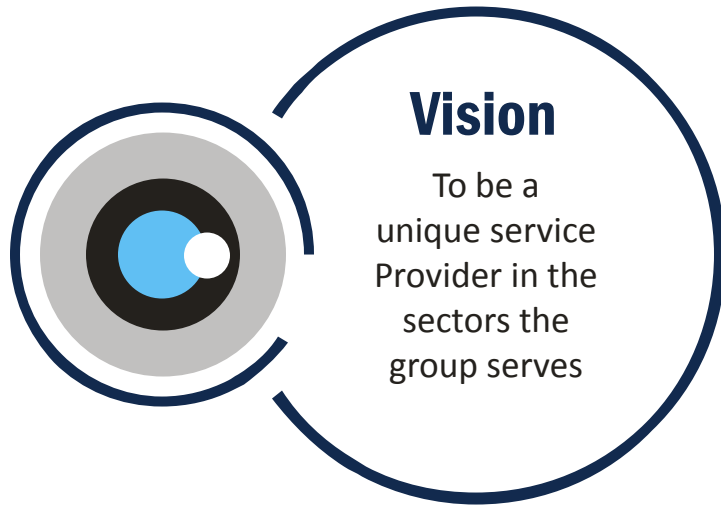


# Impact of GST on Non profit organizations

# Our Vision & Mission



# About Us

Alankit Limited is the Flagship company of Alankit Group



**Started its business operations in 1995**  
Alankit group evolved as a full fledged Financial and e-Governance services provider



Alankit Offers an integrated portfolio of varied services ranging from **GST, Financial Services, e-Governance, Health Care to Insurance Broking**



Alankit Limited offerings include the entire spectrum of e-Governance Services like **GST Suvidha Provider (GSP), TIN- FC & PAN Center, Aadhaar Enrolment, Business Correspondent (BC), Aadhaar Seeding, Authentication User Agency (AUA), Aadhaar Seeding, KYC User Agency (KUA) & POP- National Pension System (NPS) etc**



Group activities are regulated by **SEBI, BSE, NSE, MCX, NCDEX, IEX, NMCE, IRDA, PFRDA, UIDAI, NSDL, CDSL & GSTN etc**

# Our Strengths



# Group Services



**Financial  
Services**



**e- Governance**

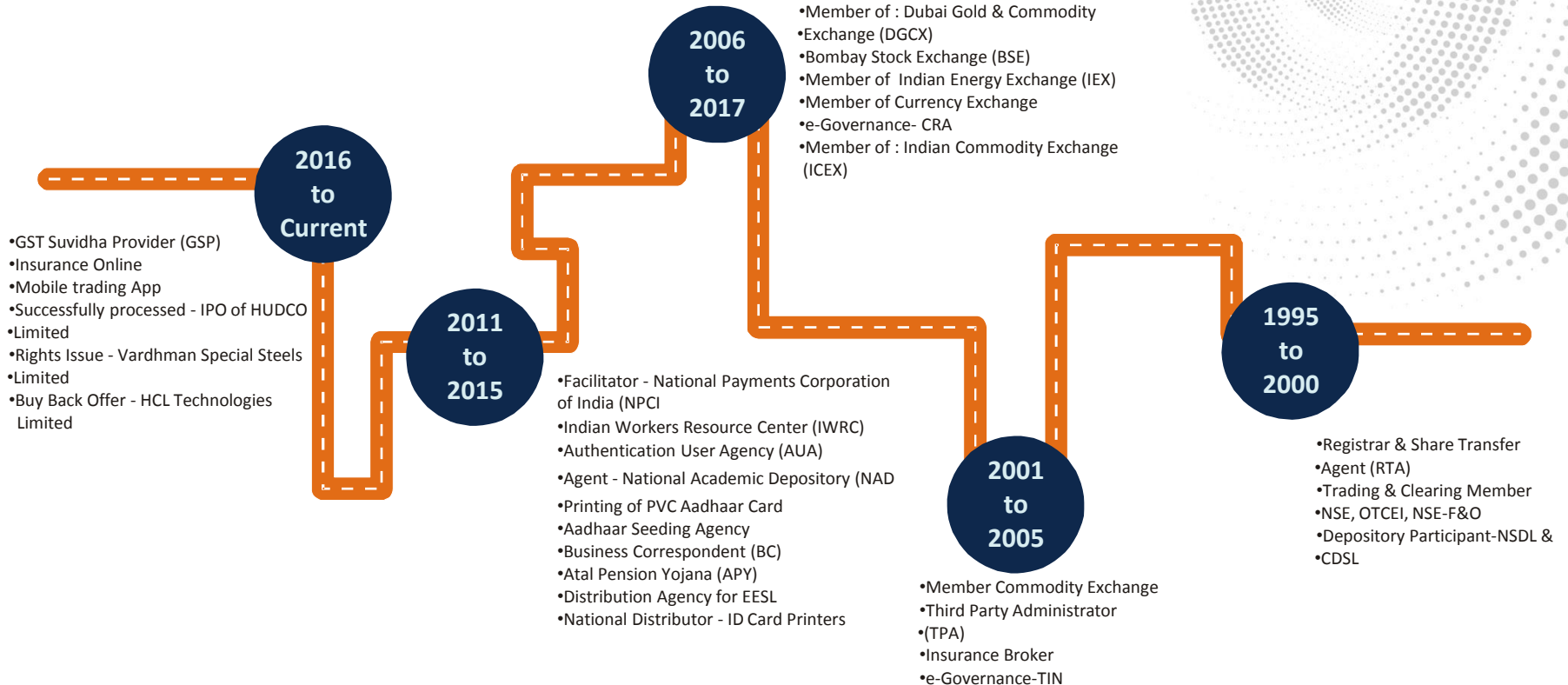


**Insurance**



**Healthcare**

# Group Milestones





# Impact of GST on Non Profit Organizations

# Introduction

- Implementation of GST has seen as a great tax reform that will unify the entire nation, as far as taxation is concerned. This has been beneficial for various sectors, at the same time, implementation of GST will have social consequences on charities and the non-profit organizations. Let us take a look at the impact that GST's implementation had on NGOs and charitable trusts.
- Under GST, charities will come be subject to pay Goods and Services Tax. This means that GST will be applicable on some of the services and goods supplied by a charitable trust or an NGO.



# Definition of NPO under GST

Non-profit organizations (NPOs) - GST is chargeable on supplies of goods or services by, or to, a non-profit organization. However, a relief is granted where an NPO doesn't have to charge GST on the goods and services if supplies is established only for artistic or cultural objectives.

# Criteria for a NPO to be exempted from GST

- Entities must be registered under Section 12AA of the Income Tax Act, and
- Such services or activities by the entity are by way of charitable activities .

# Charitable activity under GST

## Public health services, such as:

- Counseling of terminally ill persons or counseling for physically disabled
- Counseling for people affected with HIV or AIDS
- Counseling for alcohol-dependent persons
- Promoting of religion, spirituality, or yoga
- Spreading public awareness on health, family planning
- Promoting educational programs or skill development relating to:
  - i. Physically or mentally abused persons
  - ii. Prisoners
  - iii. Orphaned, homeless, or abandoned children

# Provisions for activities carried by NPO

## ➤ For Goods sold by NPO

Goods that are sold by a charitable trust is taxable. The charitable trust must pay the GST rate applicable while purchasing the supply.

## ➤ For training programs, camps, and events conducted by a charitable trust

If a charitable trust is conducting training programs, yoga camps, or other programs that are *not free for participants*, it will be considered as a commercial activity and hence will be liable for GST. Even the donation received for such an activity will be liable for taxation under GST. Services provided by way of training or coaching in recreational activities relating to arts and culture, or sports by a charitable entity will be exempt from GST.

# Provisions for activities carried by NPO

## For the events organized by charitable trusts

- If trusts are running schools, colleges or any other educational institutions specifically for abandoned, orphans, homeless children, physically or mentally abused persons, prisoners or persons over age of 65 years or above residing in a rural area, such activities will be considered as charitable activities and income from such supplies will be wholly exempt from GST.

# Provisions for activities carried by NPO

## For trusts renting out the religious place

- GST law has chalked out GST exemptions, when a charitable trust rents out religious meant for general public (owned and managed by a registered charitable trust under 12AA of the Income Tax Act, 1961). GST will be exempted when:
  - Rent out rooms are charged lesser than Rs.1,000 a day
  - Kalyan mandap or an open area is charged lesser than Rs.17,000 a day
  - Rent out shops and other spaces for business are charged less than Rs.17,000 a month

# Our Presence



- 5468 Business Locations**
- ANDAMAN & NICOBAR
  - ANDHRA PRADESH
  - ARUNACHAL PRADESH
  - ASSAM
  - BIHAR
  - CHANDIGARH
  - CHHATTISGARH
  - DADRA & NAGAR HAVELI
  - DELHI
  - GOA
  - GUJARAT
  - HARYANA
  - HIMACHAL PRADESH
  - JAMMU & KASHMIR
  - JHARKHAND
  - KARNATAKA
  - KERALA
  - WEST BENGAL
  - UTTARAKHAND
  - UTTAR PRADESH
  - TRIPURA
  - TELANGANA
  - TAMILNADU
  - SIKKIM
  - RAJASTHAN
  - PUNJAB
  - PUDUCHERRY
  - ORISSA
  - NAGALAND
  - MIZORAM
  - MEGHALAYA
  - MANIPUR
  - MAHARASHTRA
  - MADHYA PRADESH

# Contact us



## Corporate Office:

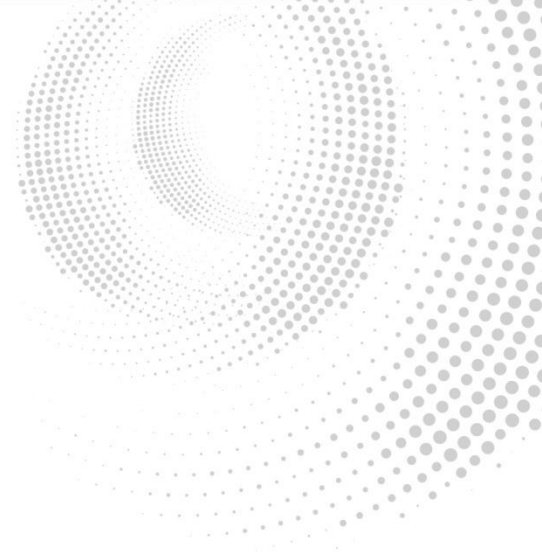
**Alankit House,**  
4E/2, Jhandewalan Extension,  
New Delhi -117055



**Phone No.:**  
+91-11-42541234  
**Mobile No.:**



**E-mail:**  
info@alankit.com





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