

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE**

LOK SABHA

UNSTARRED QUESTION NO. 1197

TO BE ANSWERED ON FRIDAY THE 22TH DECEMBER, 2017
PAUSHA 01,1939 (SAKA)

GST ON RELIGIOUS BODIES

1197. SHRI M. RAJA MOHAN REDDY:

Will the Minister of FINANCE be pleased to state:

- (a) whether religious bodies have been kept out the purview of Goods and Services Tax; and
(b) if so, the details thereof along with the policy of the Government in this regard?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI SHIV PRATAP SHUKLA)

(a) & (b) Services by a person by way of (a) conduct of any religious ceremony; (b) renting of precincts of a religious place meant for general public, owned or managed by an entity registered as a charitable or religious trust under section 12AA of the Income-tax Act, 1961 or a trust or an institution registered under sub clause (v) of clause (23C) of section 10 of the Income-tax Act or a body or an authority covered under clause (23BBA) of section 10 of the said Income-tax Act are exempt from GST. The exemption is not applicable to (i) renting of rooms where charges are one thousand rupees or more per day; (ii) renting of premises, community halls, kalyanmandapam or open area, and the like where charges are ten thousand rupees or more per day; (iii) renting of shops or other spaces for business or commerce where charges are ten thousand rupees or more per month.
