

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
LOK SABHA
UNSTARRED QUESTION NO.137

TO BE ANSWERED ON MONDAY, FEBRUARY 3, 2025

EXEMPTION OF GST TO TIRUMALA TIRUPATI DEVASTHANAM

137. SHRI MADDILA GURUMOORTHY:

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government has exempted the Tirumala Tirupati Devasthanam from GST in the interest of Devotees;
(b) if so, the details thereof; and
(c) if not, the reasons therefor and GST collected during the last five years?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF FINANCE

(SHRI PANKAJ CHAUDHARY)

(a) & (b): GST rates and exemptions are prescribed on the recommendations of the GST Council, which is a Constitutional body comprising of members from the Centre and the States/UTs. Certain exemptions from GST are available to all religious institutions, including the Tirumala Tirupati Devasthanam, such as on:-

- (I) supply of prasadam
(II) conduct of any religious ceremony;
(III) 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, as below:
- a) Renting of rooms where charges are less than one thousand rupees per day;
b) Renting of premises, community halls, kalyanmandapam or open area, and the like where charges are less than ten thousand rupees per day;
c) Renting of shops or other spaces for business or commerce where charges are less than ten thousand rupees per month.

(c): The GST collected from Tirumala Tirupati Devasthanam (PAN AAATT4126G) for last five years is as follows:

Financial Year	GST Paid in Cash (Rs. Crores)
2024-25 (upto 31st December,2024)	36.28
2023-24	32.95
2022-23	32.15
2021-22	15.58
2020-21	14.70

Source: GSTN
