Impact of GST on Non profit organizations
Our Vision & Mission

**Vision**
To be a unique service provider in the sectors the group serves

**Mission**
To become a customer-centric organization with focus on building trust by our unmatched standards
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

About Us
Our Strengths

- 25 Years of Service
- 27 Services
- 12 Group Companies
- 22 Regional Offices
- 21 Million Customers
- 5468 Business Location
- 678+ Cities
- 3300 Corporate Clients
Group Services

Financial Services

e- Governance

Insurance

Healthcare
Group Milestones

2016 to Current
- Registrar & Share Transfer
- Agent (RTA)
- Trading & Clearing Member
- NSE, OTCEI, NSE-F&O
- Depository Participant - NSDL & CDSL
- Member Commodity Exchange
- Third Party Administrator (TPA)
- Insurance Broker
- e-Governance - TIN
- GST Suvidha Provider (GSP)
- Insurance Online
- Mobile trading App
- Successfully processed - IPO of HUDCO Limited
- Rights Issue - Vardhman Special Steels Limited
- Buy Back Offer - HCL Technologies Limited
- Facilitator - National Payments Corporation of India (NPCI)
- Indian Workers Resource Center (IWRC)
- Authentication User Agency (AUA)
- Agent - National Academic Depository (NAD)
- Printing of PVC Aadhaar Card
- Aadhaar Seeding Agency
- Business Correspondent (BC)
- Atal Pension Yojana (APY)
- Distribution Agency for EESL
- National Distributor - ID Card Printers
- IPO of HUDCO Limited
- Rights Issue - Vardhman Special Steels Limited
- Buy Back Offer - HCL Technologies Limited

2011 to 2015
- Member of: Dubai Gold & Commodity Exchange (DGCX)
- Bombay Stock Exchange (BSE)
- Member of Indian Energy Exchange (IEX)
- Member of Currency Exchange
- e-Governance - CRA
- Member of: Indian Commodity Exchange (ICEX)

2001 to 2005
- Member Commodity Exchange
- Third Party Administrator (TPA)
- Insurance Broker
- e-Governance - TIN

1995 to 2000
- Registrar & Share Transfer
- Agent (RTA)
- Trading & Clearing Member
- NSE, OTCEI, NSE-F&O
- Depository Participant - NSDL & CDSL

2006 to 2007
- Member of: Dubai Gold & Commodity Exchange (DGCX)
- Bombay Stock Exchange (BSE)
- Member of Indian Energy Exchange (IEX)
- Member of Currency Exchange
- e-Governance - CRA
- Member of: Indian Commodity Exchange (ICEX)
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
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