

PMH & ASSOCIATES LLP

Chartered Accountants

TO WHOMSOEVER IT MAY CONCERN

As per the information & explanations given to us and the documents examined by us, M/s Healthy Aging India having their office at A-10, DDA Sheds, Okhla Phase, New Delhi 110020 is a non-profit entity registered under section 12AA of the Income Tax Act, 1961.

Under the provisions of the Goods & Services Act., the services provided by the entity registered u/s 12AA of the Income Tax Act, 1961 by way to charitable activities are exempt from GST.

As per the notification no 12/ 2017 dated 28th June 2017, services by an entity registered under Sec. 12AA of the Income Tax Act, 1961 by way of charitable activities are exempt from whole of GST. The society is not carrying any commercial or other activity except the charitable activities as covered in the notification. The Society is engaged in the furtherance of its objective by promoting public health by conducting counselling sessions, organizing health camps, and increasing public awareness of preventive health care for the senior citizens of India.

Further, Sec. 23 of the CGST Act, 2017 specifically mentions the below:

23. (1) The following persons shall not be liable to registration, namely:—

(a) any person engaged exclusively in the business of supplying goods or services or both that are not liable to tax or wholly exempt from tax under this Act or under the Integrated Goods and Services Tax Act;

(b) an agriculturist, to the extent of supply of produce out of cultivation of land.

(2) The Government may, on the recommendations of the Council, by notification, specify the category of persons who may be exempted from obtaining registration under this Act.

By a joint reading of both, the Society is not required to be registered under GST Act, 2017

The Organisation, M/s Healthy Aging India, hence, is not required to be registered under GST.

For PMH & Associates LLP
Chartered Accountants
Firm Regn. No. – 026443N/N-500054



Manas Piyush
(Partner)

Place- New Delhi

Date- 09/01/2019