

**THE AUTHORITY FOR ADVANCE RULING IN KARNATAKA  
GOODS AND SERVICES TAX  
VANIJYA THERIGE KARYALAYA, KALIDASA ROAD  
GANDHINAGAR, BENGALURU - 560 009**

**F. No. KAR. AAR 18/2026**

**Order No. KAR.ADRG 18/2026**

Dated:16.03.2026

**Present: -**

**1. Shri. Kalyanam Rajesh Rama Rao**

Additional Commissioner of Customs & Indirect Taxes . . . Member (**Central**)

**2. Shri. Sivakumar S Itagi**

Additional Commissioner of Commercial Taxes . . . Member (**State**)

1	Name and address of the applicant	M/s JeevaRaksha Trust, No. 26/86/A-A, 5 <sup>th</sup> Main, Bull Temple Road, NR Colony, Bengaluru-560004
2	GSTIN or User ID/ <b>Temporary ID</b>	292500001010AR9
3	Date of filing of Form GST ARA-01	21.02.2025
4	Represented by	CA Prateek Marlecha, CEO, Dr. Prakash and Trustee, Ms Savita
5	Jurisdictional Authority - Centre	The Commissioner of Central Tax, Bengaluru South Commissionerate, Bangalore
6	Jurisdictional Authority - State	ACCT, LGSTO 100 -Bangalore
7	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged fee of Rs.5,000/- under CGST Act,2017 & Rs.5,000/- under KGST Act,2017 through debit from Electronic Cash Ledger vide reference No. DC2902250337399 dated 21.02.2025

**ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017  
& UNDER SECTION 98(4) OF THE KGST ACT, 2017**

M/s JeevaRaksha Trust, (herein after referred to as '**the Applicant**') No. 26/86/A-A, 5<sup>th</sup> Main, Bull Temple Road, NR Colony, Bengaluru-560004, having Temporary ID No. 292500001010AR9, have filed an application for Advance Ruling under Section 97 of CGST Act, 2017 read with Rule 104 of CGST Rules, 2017 and Section 97 of KGST Act, 2017 read with Rule 104 of KGST Rules, 2017.

2. The Applicant is a charitable trust established as a joint initiative of **Rajiv Gandhi University of Health Sciences (herein after referred to as "RGUHS")** and the Swami Vivekananda Youth Movement, with the objective of offering structured, affordable, and contextually relevant comprehensive emergency skills courses. These courses are designed for healthcare providers as well as



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laypersons, with the aim of addressing the need for both first-response assistance and expert medical aid, thereby enabling the saving of lives in all reported emergency situations.

**3. The Applicant has sought an advance ruling in respect of the following questions:**

- I. *“Whether the applicant is liable to pay GST on the share of fees received from colleges in respect of the **C-ECLS (Comprehensive Emergency Care and Life Support) course** offered to the **students of MBBS in RGUHS** affiliated medical colleges?”*
- II. *“Whether the applicant is liable to pay GST on the share of fees received from colleges in respect of the **ENLS (Emergency Nursing Care and Life Support) course** offered to the **students of Nursing in RGUHS** affiliated nursing colleges?”*
- III. *“Whether the applicant is liable to pay GST on the share of fees received from colleges in respect of the **BCLS (Basic Care and Life Support) course** offered to the **students in RGUHS** affiliated medical colleges?”*
- IV. *“Whether the applicant is liable to pay GST on the fees collected from **students in general (other than medical students)** in respect of the **BCLS Course**?”*
- V. *“Whether the applicant is liable to pay GST on the fees collected/share of fees received from colleges in respect of **renewal of certificate** for **c-ECLS/ENLS/BCLS course**?”*

**4. Admissibility of The Application:** The Applicant, under Column 13 of Form ARA-01, has selected the category of issue as **“applicability of a notification issued under the provisions of this Act.”** On examination of the nature of the questions raised and the issues involved, it is found that the Applicant has correctly selected the said category of issue. Accordingly, the present application is held to be admissible in terms of Section 97(2)(b) of the CGST Act, 2017.

**5. Brief Facts of The Case: -**

**5.1** The Applicant is registered under Section 12AA of the Income Tax Act, 1961 as a **“Charitable Trust”** and is a joint venture of RGUHS and the Swami Vivekananda Youth Movement. The Applicant offers unique, university-accredited certificate courses, namely c-ECLS, ENLS, and BCLS, accredited by RGUHS, in the field of Emergency Care and Life Support. These courses are aimed at building the skills of students for early recognition of critical illness or injury, prompt stabilization of the affected person, and safe transport of the



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affected person to an appropriate healthcare facility. The Brief of the each courses are

**(A) c- ECLS (Comprehensive Emergency Care and Life Support):-** This is a four-day course designed for medical professionals and medical interns working in both primary and secondary healthcare settings. The course equips participants with the necessary skills to effectively manage and save persons suffering from critical illnesses arising out of various types of emergencies, including respiratory, cardiac, obstetric, pediatric, trauma-related, burn injuries, bites, and poisoning cases. The course is mandatory for all MBBS students enrolled in medical colleges affiliated with RGUHS.

**(B) ENLS (Emergency Nursing Care and Life Support):-** This is a three-day skill-based course designed for nurses working in primary and secondary healthcare settings, focusing on the early and effective management of patients in life-threatening conditions. The course is mandatory for all nursing students enrolled in nursing colleges affiliated with RGUHS.

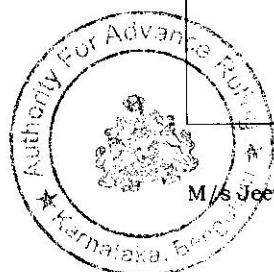
**(C) BCLS- (Basic Emergency Care and Life Support):-** This is a one-day course designed for paramedical staff as well as laypersons, aimed at enabling them to act as “first responders” and Good Samaritans at home, on the road, or at the workplace. The course is mandatory for all paramedical students enrolled in allied health sciences colleges affiliated with RGUHS.

The Certificate of the above courses is valid for 5 years and the candidate would need to undergo recertification in period of 5 years.

**5.2** As per the details furnished by the Applicant in the application, the Applicant is providing the above-referred courses to students of Medical Colleges, Nursing Colleges, and Allied Health Sciences Colleges affiliated with RGUHS, where such courses are mandatory. The students pay the prescribed fees to the respective affiliated colleges in their capacity as students, and the said fees are thereafter apportioned in three parts among the Colleges/Institutions, the University, and the Applicant.

The role and functions of all the stakeholders are as detailed below: -

Stakeholder	Share of Prescribed Fees	Role/Functions
Institutions/Colleges	70%	To meet the costs of skill laboratories, equipment, instructors' honorarium, and provision of lunch and tea for participants during the training days.
JeevaRaksha Trust (the applicant)	20%	To provide training support and undertake quality control activities, including preparation and supply of training handbooks; deployment of observers for evaluation (including remuneration and travel); conduct of refresher training programmes for trainers/CJEE; providing



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		LMS access; and periodic updating of India-specific treatment protocols, trainer manuals, and trainee manuals.
<b>RGUHS</b>	10%	To provide certification and accreditation of t courses.

**6. Applicant's Interpretation of Law:** - The applicant submits the following facts relevant to the issues under consideration: -

**6.1** The Applicant has referred to Entry Serial No. 1 of Exemption Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, as amended, and has submitted that the activities carried out by it are covered under the said entry. It is contended that the said activities **relate to public awareness of preventive health**, which falls within the ambit of "charitable activities" as defined under clause 2(r) of the said notification. Accordingly, the Applicant submits that such activities are exempt from the levy of GST.

**6.2** Further, the Applicant has submitted that "charitable activities" include **services provided in relation to public health by way of public awareness of preventive health, family planning, or prevention of HIV infection**. Accordingly, it is contended that the activities carried out by the Applicant are exempt from the levy of GST.

The Applicant has relied upon **Park's definition of Preventive Medicine**, often referred to as Preventive and Social Medicine (PSM), which defines it as the art and science of health promotion, disease prevention, disability limitation, and rehabilitation, with a focus on the individual within the community to improve overall well-being **by anticipating and preventing health issues before they worsen**. It is a core component of public health and **encompasses health education**, epidemiology, environmental health, and community-level interventions, with the objective of achieving a life free from disease and disability.

According to the Applicant, the expression "**anticipating and preventing health issues before they worsen**" implies early recognition of critical illness or injury and taking timely steps to stabilize the affected person. In view of the above submissions, the Applicant contends that the activities carried out by it fall under Entry Serial No. 1 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, as amended, and are therefore exempt from the levy of GST.

**6.3** The applicant has also referred the "**Text Book of Public Health and Community Medicine**" published by the Department of Community Medicine, Armed Forces Medical College, Pune in collaboration with the World Health Organization, India Office, New Delhi, which defined the word "**Public Health**" **by referring to the definition forwarded by CEA Winslow as "The science and art of preventing disease, prolonging life and promoting physical health and efficiency**



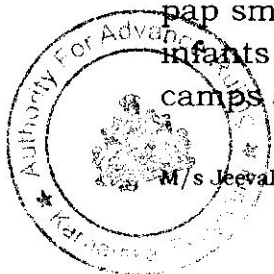
through organized community efforts for the sanitation of the environment, the control of community infections, the education of the individual in principles of personal hygiene, the organization of medical and nursing services for the early diagnosis and preventive treatment of diseases and the development of social machinery which will ensure to every individual, in the community, a standard of living adequate for maintenance of health". Further, it provides insight into the three different levels of preventive health, based on the phase of the natural history of disease, namely **Primary Prevention, Secondary Prevention, and Tertiary Prevention**, which are briefly explained below:

**(A) Primary Prevention:** - All measures of prevention that are undertaken during the phase of pre-pathogenesis (phase of susceptibility), before the disease process has had onset. Primary prevention involves two types of sub- steps, as follows:

**Health Promotion:** -Health Promotion include all steps undertaken to improve the level of general health and well-being so that conditions for initiation of disease process are prevented. However, these steps are not specific for any disease or a group of disease. These actions include improvement in the overall socio-economic status of the population, **health education**, feeding programmes for mothers and children, promotion of breast feeding, promotion of small family norms, education and motivation for healthy lifestyle and such similar measures.

**Specific Promotion:** - Specific Promotion include measures to prevent the initiation of specific disease or a group of diseases. Examples immunization to protect against specific diseases, fortification of foods with specific nutrients (as salt with iodine), use of condoms to protect against sexually transmitted diseases ( STDs), use of chemoprophylactic drugs to protect against particular diseases (as malaria, meningococcal meningitis, plague, tuberculosis, leptospirosis, etc.), use of helmets to protect against head injuries etc.

**(B) Secondary Prevention:** - These includes all actions undertaken at the stage of early pathogenesis (asymptomatic disease) with a view to halt the progress of disease at its earliest, incipient stage, by "early diagnosis and prompt treatment ". It is like stamping off a fire when it has just started rather than call the fire brigade after the fire has become voluminous. The person is not aware of any signs or symptoms and the routine clinical methods also may not be able to detect a disease at this stage, since the disease process is in the very preliminary stage. However, by using special procedures we can uncover a disease in such early stages. The classical example of this level of prevention is "screening for disease "as for breast cancer (using mammography) and cervical cancer (using pap smear). Various types of medical examinations as those of school children, infants and young children, of industrial workers and various disease screening camps are all examples of this level of prevention.



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**(C) Tertiary Prevention:** - These include all measures undertaken when the disease has become clinically manifest or advanced, with a view to prevent or delay death, reduce or limit the impairments and disabilities, minimize suffering and to promote the subject's adjustment to irremediable conditions. Tertiary prevention has two types of approaches inbuilt into it, viz. disability limitation and rehabilitation.

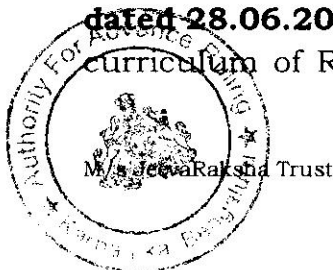
The applicant stated that as preventive health includes 3 stages, the first stage relates to primary prevention which includes under its ambit **health education**. The service provided by the applicant is in the nature of health education so that the candidate can act as a first respondent during medical emergency. Further, Secondary Prevention includes early diagnosis and prompt treatment. The course provided by the applicant can assist the candidate in early diagnosis of the medical emergency so that the candidate can take the appropriate action and transport the victim to the appropriate health center.

**6.4** The applicant further also relies on the **National Health Policy, 2017** wherein under **Preventive Health**, the policy identifies coordinated action on seven priority areas which include **"Yatri Suraksha- Preventing death due to rail and road traffic accidents and improved safety in work places"**. Further, the policy emphasizes on encouragement and monitoring to ensure safe health practices and accident prevention, besides providing preventive and promotive healthcare services. The policy also highlighted the need of an army of community members to be trained as first respondents for accidents and disasters and advocates that the system needs to be adequately skilled and equipped at defined levels, so as to respond effectively during emergencies.

**6.5** In view of the above, the applicant stated that the Phrase **"Public awareness of preventive health"** will include the c-ECLS, ENLS and BCLS course provided by the applicant and accordingly the services provided by the applicant will be exempt from the levy of GST under Serial No. 1 of Notification No. 12/2017- Central Tax (Rate) dated 28.06.2017, as amended.

## **7. PERSONAL HEARING PROCEEDINGS HELD ON 18.12.2025:**

CA Prateek Marlecha, CEO, Dr. Prakash, the duly authorized representative and Ms. Savita, Trustee of the applicant appeared for the personal hearing held on **18.12.2025** before this Authority and reiterated the facts as narrated in the application. They submitted that the activities carried out by the applicant for medical students of RGUHS in respect of **c-ECLS, ENLS, and BCLS courses** are covered under **Serial No. 1 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017**, or alternatively, that the said three courses form part of the curriculum of RGUHS and, therefore, the share of revenue received from the



medical colleges is covered under **Serial No. 66 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017**, as amended.

Further, they undertook to submit additional written submissions in support of the definition of **“Preventive Health”**, and their arguments, which were subsequently submitted vide letters dated **18.12.2025 29.12.2025, 02.02.2026** and and the same have already been incorporated under the heading **“Interpretation of the Applicant”** in **Paragraph 6** above.

**FINDINGS & DISCUSSION:**

**8.** *At the outset, we would like to make it clear that the provisions of the Central Goods and Services Tax Act, 2017 and the Karnataka Goods and Services Tax Act, 2017 are pari materia and contain identical provisions on all material aspects, differing only in respect of certain specific provisions. Accordingly, unless a particular reference is made to such dissimilar provisions, any reference to the CGST Act, 2017 shall also be construed as a reference to the corresponding provisions of the KGST Act, 2017.*

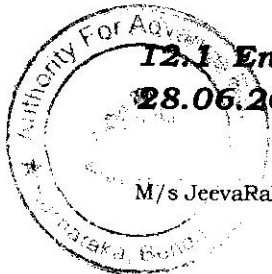
**9.** *We have considered the submissions made by the applicant in the application for advance ruling. We have also examined the issues on which the advance ruling has been sought, the relevant facts of the case, and the arguments advanced by the applicant, including the submissions made by the learned authorised representative during the course of the personal hearing and later.*

**10.** We have carefully examined the application made by the applicant, the submissions provided therein and later, the arguments advanced during the personal hearing. The main issue for consideration is **“Applicability of a notification issued under the provisions of this Act”**

**11.** The applicant seeks an advance ruling in respect of the questions mentioned in **paragraph 3 supra**. We proceed to answer the question **no. I to III collectively**, as all the questions relate to the **exemption of the courses offered by the applicant under Entry No. 1 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017**, as amended.

**12.** Exemption for Service provided by an entity registered under Section 12AA or 12 AB of the Income Tax Act, 1961 by way of charitable activities is governed under Entry Serial No. 1 of Notification No. 12/2017-CT(R ) dated 28.06.2017, as amended read with paragraph 2(r) of said Notification which defines “Charitable activities”. The said Notification and definition are reproduced below to decide the issue in questions.

**12.1 Entry Serial No. 1 of Notification No. 12/2017-CT (R) dated 28.06.2017 as amended:-**



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Serial No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (Per Cent)	Conditions
1	Chapter 99	Services by an entity registered under Section 12AA or 12AB of the Income Tax Act, 1961 by way of charitable activities.	NIL	NIL

**12.2** As per Paragraph 2 (r) of the said Notification "**Charitable Activities**" means activities relating to -

**(i) Public health by way of,-**

(A) Care or counselling of

- (I) terminally ill persons or persons with severe physical or mental disability;
- (II) persons afflicted with HIV or AIDS;
- (III) persons addicted to a dependence-forming substance such as narcotics drugs or alcohol; or

**B) Public awareness of preventive health,** family planning or prevention of HIV infection;

(ii) advancement of religion, spirituality or yoga;

(iii) advancement of educational programmes or skill development relating to, -

- (A) abandoned, orphaned or homeless children;
- (B) physically or mentally abused and traumatized persons;
- (C) prisoners; or
- (D) persons over the age of 65 years residing in a rural area;

(IV) preservation of environment including watershed, forests and wildlife;

**12.3** In view of the above, the following issues arise for consideration:

**(i) Whether the applicant is registered under Section 12AA or Section 12AB of the Income-tax Act, 1961; and**

**(ii) If so, whether the services undertaken by the applicant qualify as charitable activities.**

**12.4** On perusal of the records and documents furnished by the applicant, it is observed that the applicant is registered as a charitable trust under **Section**



**12AA / Section 12AB of the Income-tax Act, 1961.** The said registration is valid and in force.

Accordingly, the applicant satisfies the first condition prescribed under **Entry No. 1 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017**, as amended.

**12.5** The second issue for determination is **“whether the services undertaken by the Applicant qualify as “charitable activities.”**

The term **“charitable activities”** is defined under paragraph 2(r) of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, as amended. As per the said definition, only the **specified activities enumerated therein**, inter alia, services relating to public health by way of public awareness of preventive health, family planning, or prevention of HIV infection, when provided by an entity registered under Section 12AA or Section 12AB of the Income-tax Act, 1961, qualify as charitable activities for the purpose of exemption under Entry No. 1 of the said notification.

On a plain reading of paragraph 2(r), it is evident that the scope of **“charitable activities” is restrictive and exhaustive.** The benefit of exemption cannot be extended by implication or by adopting a liberal interpretation and must be construed **strictly**, as consistently held in tax jurisprudence.

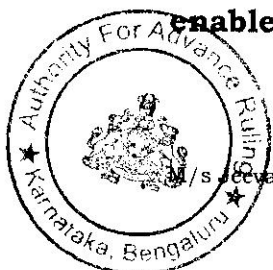
In the present application, the Applicant contends that the services provided by it fall under **“public health by way of public awareness of preventive health”**, and therefore qualify as charitable activities under paragraph 2(r), making them eligible for exemption under Serial No. 1 of Notification No. 12/2017-Central Tax (Rate).

Accordingly, it is necessary to examine **whether the activities undertaken by the Applicant can be characterised as public health services by way of public awareness of preventive health or not.**

#### **12.6 Conceptual understanding of relevant expressions:-**

The expressions **“public health,” “public awareness,” and “preventive health”** are not defined under the CGST Act, 2017 or the notification. Therefore, their meaning must be understood in their **ordinary, popular, and contextual sense.**

**Public Health** refers to the **protection and improvement of the health of the community as a whole**, rather than treatment of individual patients. It primarily focuses on **prevention, education, and creation of conditions that enable people to maintain good health.**



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**Public Awareness** refers to the process of **informing, educating, and sensitising the general public** about issues of public importance, so that people understand such issues, recognise their relevance to society, and are encouraged to adopt informed attitudes or behaviours. It is aimed at increasing knowledge and understanding among the **public at large** to promote socially beneficial outcomes.

Typical examples of public awareness activities include safety campaigns, environmental initiatives (such as anti-plastic campaigns, water conservation, Swachh Bharat), and health-related campaigns (such as pulse polio vaccination, immunisation drives, breast cancer awareness campaigns, etc.).

The essential elements of public awareness include:

- Dissemination of information to the **general public**, not to a closed or identifiable group;
- Focus on **education, prevention, or social good**;
- Absence of direct commercial benefit or quid-pro-quo; and
- An objective of **behavioural change, risk reduction, or informed decision-making**.

**Preventive Health** refers to measures undertaken to **prevent diseases, detect health problems at an early stage, and reduce health risks** through lifestyle changes, screening, and awareness. It focuses on prevention rather than cure, early detection, risk reduction, and promotion of healthy lifestyle choices. Examples include vaccination, periodic health check-ups, hygiene practices, avoidance of tobacco and alcohol, and health awareness programmes relating to lifestyle diseases.

### **12.7 Meaning of “Public health by way of public awareness of preventive health”**

On a conjoint reading of the above expressions in para 12.6 supra, “**public health by way of public awareness of preventive health**” refers to:

**Activities undertaken to protect and improve the health of the community at large by educating and informing the general public about preventive measures, healthy lifestyles, and early detection of diseases, with the objective of preventing illness, reducing health risks, and promoting informed health-related behaviour, without involving individualised medical treatment or commercial consideration.**

In simple terms, it involves **spreading health-related knowledge among the public to prevent diseases before they occur**, through population-focused,



educational and awareness-based initiatives aimed at long-term societal health benefits.

### **12.8 Analysis of the Applicant's activities:-**

In the present case, it is evident that the Applicant is engaged in conducting **c-ECLS, ENLS and BCLS courses** for students of medical colleges, nursing colleges and allied healthcare institutions affiliated to **RGUHS**, and receives consideration from such colleges for providing the said services.

The courses are **specialised, structured and professional training programmes**, designed to impart **advanced and specific clinical and emergency care skills** to a **clearly identifiable and limited class of beneficiaries**, namely medical students, nursing students and healthcare professionals. These programmes are **not open to the general public**, but are restricted exclusively to students enrolled in RGUHS-affiliated institutions.

Further, the c-ECLS course is **mandatory for medical interns**, the ENLS course is **mandatory for nursing students, interns and postgraduates**, and the BCLS course is **mandatory for dental, AYUSH, physiotherapy, pharmacy and allied health sciences students** of RGUHS-affiliated institutions. Completion of these courses is a **statutory prerequisite** for the award of graduation or post-graduation degrees, and the degree certificate is issued only upon submission of the prescribed course completion certificate.

Due to this mandatory academic requirement, the affiliated colleges have entered into **institutional arrangements with the Applicant** to ensure compliance. The Applicant's role is confined to **providing training support and quality control services**, including preparation and supply of training handbooks, deployment of observers for evaluation, conduct of refresher training programmes, provision of LMS access, and periodic updating of treatment protocols and training manuals.

### **12.9 Applicant's References and Reliance**

(A) The Applicant has relied upon textbook definitions of **Preventive Medicine, Public Health, and levels of prevention** to contend that its activities fall within "public health by way of public awareness of preventive health".

However, such reliance is **misplaced and untenable** for the following reasons:

1. **Textbook definitions explain medical concepts**, not the **scope of tax exemptions** under a statutory notification.
2. While preventive medicine and public health may conceptually include early diagnosis, emergency response, and rehabilitation, **paragraph 2(r)**

**of Notification No. 12/2017 does not exempt all activities connected with public health.**

3. The notification restricts exemption only to **specific modes of activity**, namely **public awareness of preventive health**, and not to **professional training or clinical skill development**.
4. The definitions cited by the Applicant are **descriptive in nature** and **cannot override or expand the express wording of a tax exemption**, which must be construed strictly.

Accordingly, **medical literature cannot be used to widen the ambit of an exemption notification**, particularly where the notification consciously uses a **narrow and activity-specific expression**.

**(B)** Further, the Applicant has contended that since preventive health includes primary, secondary, and tertiary prevention, and health education is part of primary prevention, the courses conducted by it qualify as public awareness of preventive health.

This argument is **not acceptable**, for the following reasons:

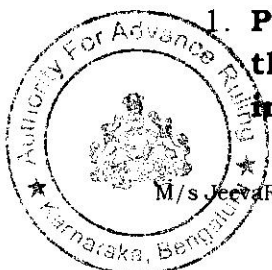
1. The **levels of prevention** describe **stages in disease control**, not the **nature or target audience of services** for GST exemption.
2. Even if health education forms part of primary prevention, the **health education contemplated under public awareness is general, broad-based, and intended for the public at large**.
3. The Applicant's courses impart **specialised emergency care and clinical response skills**, which require structured training, evaluation, certification, and quality control.
4. Such training is **professional and technical in nature**, meant exclusively for **medical and allied healthcare students**, and **cannot be equated with public awareness activities** such as campaigns, outreach programmes, or community education.

Thus, the mere classification of an activity within a level of prevention **does not automatically qualify it as public awareness** under paragraph 2(r).

**(C)** The Applicant has argued that "anticipating and preventing health issues before they worsen" includes early recognition of emergencies and stabilisation of patients.

This contention is **conceptually attractive but legally untenable**, because:

1. **Public awareness** refers to **creating knowledge and awareness among the public**, not to **training professionals to perform emergency medical interventions**.



2. Early recognition and stabilisation, as taught in c-ECLS, ENLS and BCLS courses, are **clinical competencies**, not awareness-based knowledge.
3. The courses do not merely inform; they **train, assess, certify and qualify** participants, which is inconsistent with the nature of public awareness programmes.

Hence, **clinical skill acquisition cannot be recharacterised as public awareness**, even if such skills may eventually benefit patients.

(D) The Applicant has relied on the National Health Policy, 2017, particularly the emphasis on accident prevention and training of first responders.

This reliance is **misconceived**, for the following reasons:

1. **Policy documents articulate governmental objectives, but do not grant tax exemptions.**
2. GST exemption must flow **strictly from the statute and the notification, and not from policy intent or aspirational goals.**
3. The policy does not state that **all training of first responders shall be treated as public awareness** or as charitable activity for tax purposes.
4. Even under the policy, the Applicant's courses are **not community-based training programmes**, but **mandatory academic modules** conducted for enrolled students under institutional arrangements.

Therefore, **policy alignment does not substitute statutory compliance.**

### **12.10 Findings: -**

The activities undertaken by the Applicant are in the nature of **professional training and educational support services rendered to educational institutions for fulfilment of mandatory academic requirements.** Such services **cannot be characterised as charitable activities** under paragraph 2(r) of Notification No. 12/2017-Central Tax (Rate), as they **do not involve dissemination of awareness to the general public**, nor are they in the nature of preventive health education intended for society at large.

The expression "**public awareness of preventive health**" under paragraph 2(r) contemplates activities that **directly promote health awareness among the general public**, such as public health campaigns, community outreach programmes, immunisation drives, screening initiatives, and awareness programmes accessible to society at large.

In the present case, the **immediate and direct recipients** of the services are students and healthcare professionals undergoing specialised training within an academic framework. The courses are **not designed or delivered as public awareness programmes**, but as **mandatory professional training modules** for a select and identifiable class of beneficiaries.

The fact that trained professionals may, in the course of their future practice, contribute to improved health outcomes or awareness constitutes only an **indirect or consequential benefit**, which **cannot be equated with direct public awareness activities** envisaged under paragraph 2(r).

Further, the Applicant has not demonstrated the conduct of **open or community-oriented awareness programmes**, free outreach initiatives, or preventive health education activities aimed at the public at large. The services remain confined to institutional beneficiaries and are rendered for consideration.

It is well settled that **incidental or indirect public benefit** does not suffice to bring an activity within the scope of charitable activities for GST exemption, unless the activity **squarely falls within the definition prescribed under the notification**.

### **12.11 Conclusion:-**

In view of the above, the essential character of the services provided by the Applicant **does not satisfy the statutory requirement of “public health by way of public awareness of preventive health”** as envisaged under Entry Serial No. 1 of Notification No. 12/2017-Central Tax (Rate).

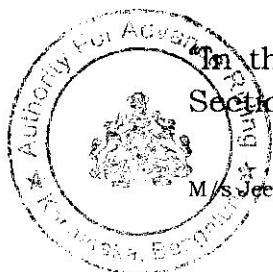
Accordingly, the activities carried out by the Applicant **do not qualify as charitable activities** under paragraph 2(r) of the said notification and are **not eligible for exemption from GST**.

13. The fourth question is **“Whether the applicant is liable to pay GST on the fees collected from students in general (other than medical students) in respect of the BCLS Course?”**

13.1 “In this regard, the applicant submits that the Basic Cardiac Life Support (BCLS) course is imparted to medical students of medical colleges affiliated to the Rajiv Gandhi University of Health Sciences (RGUHS). It is further submitted that, apart from such medical students, the said course is also made available to members of the general public on payment of applicable fees.” Further, they stated that the teaching/training for the course is provided at the institutions affiliated with RGUHS and received 20% of the fees as its share for meeting costs of providing Training Handbook, access to Learning Management System, providing External Evaluator/Observer & their cost of remuneration and travel for ensuring updation of instructors with Refresher training of instructors etc and 10% of the fees is paid to RGUHS towards certification fees. Apart from that the applicant also offers training for this course within its premises and / or outside its premises with its mobile training unit and in this case 10% of the fees collected is paid to RGUHS towards certification fees.

In the instant case, the applicant has contended that it is registered under Section 12AA of the Income-tax Act, 1961 and is engaged in charitable activities.

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It is further contended that the activities undertaken by them fall within the ambit of 'charitable activities', inasmuch as the courses offered relate to public health by way of public awareness of preventive health, family planning or prevention of HIV, and are therefore exempt from levy of GST.

The applicant has submitted that the courses offered by them are aimed at prevention of critical illness and focus on imparting skills to candidates relating to :

- (a) early recognition of critical illness or injury,
- (b) prompt stabilisation of the affected person, and
- (c) safe transport of the affected person to a place of appropriate medical care.

It is further submitted that upon completion of the course, a candidate is equipped to act as a first responder and to provide expert medical aid in emergency situations.

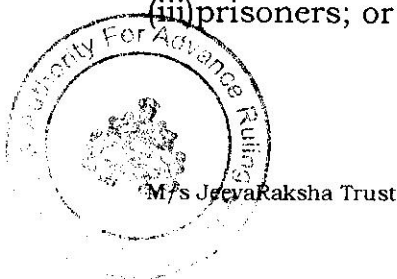
**13.2** "On a careful analysis of the course offered by the applicant, it is observed that the same is, in substance, a structured training programme intended to equip participants with specific skills required to respond effectively during medical emergencies. The stated objective of the course is to enable participants to take timely and appropriate action so as to mitigate the severity of injury and, in certain situations, to save lives.

Such a course, by its very nature, involves imparting education and skill-based training to identified individuals and results in acquisition of measurable competencies. It therefore squarely falls within the realm of educational or skill-development training. The said activity cannot be construed as 'public awareness of preventive health' as contemplated under the definition of 'charitable activities' in paragraph 2(r) of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, as amended, as discussed in paragraph 12 above.

The fact that the training may incidentally contribute to better health outcomes or emergency preparedness does not alter the essential character of the activity, which remains that of structured training rather than dissemination of general awareness to the public at large."

**13.3** The charitable activities also includes advancement of educational programmes or skill development programmes for specified categories of persons namely:

- (i) abandoned, orphaned or homeless children;
- (ii) physically or mentally abused and traumatised persons;
- (iii) prisoners; or



In the present case, even if the course offered by the applicant is regarded as an educational or skill-development programme, it is an admitted position that the beneficiaries of the said course do not belong to any of the categories specified above. The course is made available to medical students and members of the general public on payment of fees, and not exclusively to the specified beneficiary groups.

Accordingly, the activity undertaken by the applicant fails to satisfy the mandatory conditions prescribed for classification as a 'charitable activity' under that category also.

In view of the above, the applicant does not qualify for exemption under Serial No. 1 of the said notification in respect of the course offered by them, and the same is liable to GST in accordance with law."

**13.4 "Having examined the applicability of exemption under Serial No. 1 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, as amended, it is now necessary to examine whether the services provided by the applicant are eligible for exemption under any other entry of the said notification.**

In this regard, attention is invited to Serial No. 66 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, which grants exemption in respect of services provided by an 'educational institution' to its students, faculty and staff, subject to fulfilment of the conditions and definitions prescribed therein.

Accordingly, for the purpose of examining the eligibility of the applicant for exemption under Serial No. 66 of the said notification, it is necessary to refer to the text of Serial No. 66 and the definition of 'educational institution' as contained in paragraph 2(y) of the notification, which are reproduced below."

**Statutory provisions:-**

**Notification No. 12/2017- Central Tax (Rate) dated 28.06.2017 as amended:**

Serial No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (Per Cent)	Conditions
66	Heading 9992 or Heading 9963	Services provided – (a) by an educational institution to its students, faculty and staff; (aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee;	NIL	NIL



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		<p><b>(b) to an educational institution, by way of,-</b> (i) transportation of students, faculty and staff;</p> <p>(ii) catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory;</p> <p>(iii) security or cleaning or housekeeping services performed in such educational institution;</p> <p>(iv) services relating to admission to, or conduct of examination by, such institution;</p> <p>(v) Supply of online educational journals or periodicals.</p> <p>Provided that nothing contained in sub items (i), (ii) and (iii) of item (b) shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent:</p> <p>Provided further that nothing contained in sub item (v) of item (b) shall apply to an institution providing services by way of ,-</p> <p>(i) Pre-school education and education up to higher secondary school or equivalent; or</p> <p>(ii) Education as a part of an approved vocational education course.</p>		
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**Clause 2 (y) of definitions provided under Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 as amended**

**“Educational institution” means an institution providing services by way of,-**

(i) pre-school education and education up to higher secondary school or equivalent;

**(ii) education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force;**

(iii) education as a part of an approved vocational education course;

**13.5** “For availing exemption under Serial No. 66 of Notification No. 12/2017–Central Tax (Rate) dated 28.06.2017, as amended, the foremost requirement is that the applicant must qualify as an **‘educational institution’** as defined under

paragraph 2(y) of the said notification. It is therefore necessary to examine whether the applicant satisfies the said definition.

**The definition of 'educational institution' under paragraph 2(y) contemplates the following categories:** (i) institutions providing pre-school education and education up to higher secondary school or equivalent; (ii) institutions providing education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force; and (iii) institutions providing education as a part of an approved vocational education course.

In the present case, it is an admitted position that the applicant is not providing pre-school education or education up to higher secondary school or equivalent and, therefore, does not satisfy the condition specified at clause (i) of paragraph 2(y).

Further, the course offered by the applicant is not part of any curriculum leading to the grant of a qualification recognised by any law for the time being in force. The certificate issued upon completion of the course is only a skill-development or training certification and cannot be equated with a recognised educational qualification. Accordingly, the applicant does not satisfy the condition specified at clause (ii) of paragraph 2(y).

It is also evident that the course offered by the applicant is not an approved vocational education course as prescribed under the relevant statutory framework. Hence, the applicant fails to satisfy the condition specified at clause (iii) of paragraph 2(y).

In view of the foregoing, the applicant does not qualify as an 'educational institution' within the meaning of paragraph 2(y) of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, as amended. Consequently, the exemption under Serial No. 66 of the said notification is not available to the applicant in respect of the course offered by them."

### **13.6 Classification of the Activity conducted by the applicant:-**

In order to determine the appropriate tax treatment, it is necessary to classify the nature of services provided by the applicant. Serial No. 30 of Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 prescribes GST rates for services falling under **Heading 9992 - Education Services**, taxable at **9% CGST** (i.e., 18% combined rate).

As per the *Explanatory Notes to the Scheme of Classification of Services* under GST (Chapter 99), **Service Accounting Code (SAC) 999293 - Commercial Training and Coaching Services** includes:



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“Any training or coaching provided by any institute or establishment providing commercial training or coaching for imparting skill or knowledge or lessons on any subject or field other than sports, with or without issuance of a certificate, and includes coaching or tutorial classes.”

The applicant is engaged in imparting training to trainees in emergency care, life support techniques, and similar skill-based modules designed to prepare individuals to respond effectively to emergency situations. These activities clearly fall within the scope of “commercial training and coaching” as they involve imparting specific skills and knowledge and are not covered under any exempted category of education or charitable activities.

Accordingly, the services provided by the applicant are classifiable under **SAC 999293 – Commercial Training and Coaching Services**, falling under Serial No. 30 of Notification No. 11/2017–Central Tax (Rate) dated 28.06.2017, and are liable to GST at the rate of **18%** (9% CGST + 9% SGST).

**14. The fifth question is “Whether the applicant is liable to pay GST on the fees collected/share of fees received from colleges in respect of renewal of certificate for c-ECLS/ENLS/BCLS course?”**

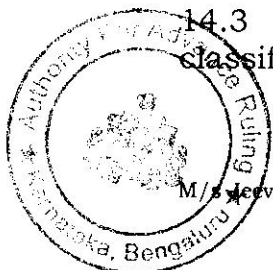
**14.1 Taxability of Fees Received for Renewal of Certificates (c-ECLS / ENLS / BCLS Courses)**

14.2 At the initial stage, the said courses were made mandatory for all students of colleges affiliated to RGUHS, and the Applicant receives a stipulated share of the fees collected by such affiliated colleges for the specific role performed by them, as detailed in paragraph 5 supra. The certificate issued on completion of the aforesaid courses is valid for a period of five years, after which the candidate is required to undergo re-certification.

In respect of renewal of the said certificates, the training is again imparted by institutions affiliated to RGUHS. Even in cases where the training is provided by institutions other than those affiliated with RGUHS, the role of the Applicant remains unchanged, and the Applicant continues to receive only 20% of the fee share from such institutions towards the same specified role.

Since the role performed by the Applicant remains identical both at the initial stage as well as at the stage of renewal of certification, the nature of the services provided by the Applicant does not undergo any change. Accordingly, the activities carried out by the Applicant do not qualify as “charitable activities” as defined under paragraph 2(r) of Notification No. 12/2017–Central Tax (Rate) dated 28.06.2017, as discussed supra, and hence are not eligible for exemption under Sl. No. 1 of the said notification.

14.3 Further, the activities undertaken by the Applicant are appropriately classifiable under **Commercial Training and Coaching Services**, falling under



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**SAC 999293**, and are liable to GST at the rate of **18% (9% CGST + 9% SGST)**, as discussed supra.

13. **In view of the foregoing, we pass the following.**

**R U L I N G**

1. The activities carried out by the Applicant in relation to the share of fees received from affiliated colleges/institutions in respect of the **c-ECLS, ENLS and BCLS courses**, including renewal of the said courses, **do not qualify as "charitable activities"** as defined under paragraph 2(r) of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, as amended. Consequently, the Applicant is **not eligible for exemption** under Entry No. 01 of the said notification, and **GST is payable** on the share of fees received from colleges/institutions in respect of the aforesaid courses and their renewal.

2. The activity carried out by the Applicant in respect of the **BCLS course offered to students other than medical students** does not qualify as "charitable activities" as defined under paragraph 2(r) of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, as amended. Consequently, the Applicant is **not eligible for exemption** under Entry No. 01 of the said notification.

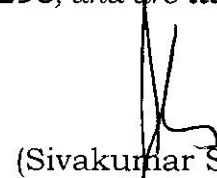
Further, the Applicant **does not satisfy the definition of "educational institution"**, and is therefore **not eligible for exemption** under Entry No. 66 of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, as amended. Accordingly, the said activity is **liable to GST**.

3. The services provided by the Applicant are classifiable under **Commercial Training and Coaching Services**, falling under **SAC 999293**, and are **liable to GST at the rate of 18% (9% CGST + 9% SGST)**.



(Kalyanam Rajesh Rama Rao)

**Member**



(Sivakumar S Itagi)

**Member**

MEMBER

Karnataka Advance Ruling Authority  
Bengaluru-560 009

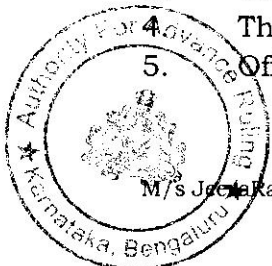
Place: Bengaluru

Date: 16.03.2026

To,  
The Applicant.

Copy to:

1. The Principal Chief Commissioner of Central Tax, Bangalore Zone, Karnataka.
2. The Commissioner of Commercial Taxes, Karnataka, Bengaluru.
3. The Commissioner of Central Tax, Bengaluru South Commissionerate, Bangalore
4. The Assistant Commissioner of Commercial Taxes, LGSTO-100, Bangalore.
5. Office Folder.



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