

ONLINE COURSE ON GST IMPLICATIONS ON CHARITABLE INSTITUTIONS/NGOS INCLUDING HEALTHCARE AND EDUCATION SECTOR



**Date: 25th, 26th, & 27th September
2023**



Time: 06:30PM to 08:30PM (IST)



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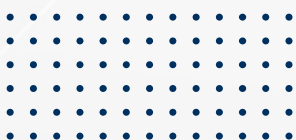
ABOUT COURSE:

Our online course on GST implications for Charitable Institutions/NGOs in the Healthcare and Education sectors offers a comprehensive and practical understanding of the GST framework specific to these sectors. Through engaging modules and case studies, participants will learn about the exemptions applicable to healthcare and education services and the treatment of donations. By gaining expertise in these areas, participants will be equipped to navigate the complexities of GST and ensure compliance, enabling their organizations to optimize resources and effectively fulfill their philanthropic missions.



OBJECTIVES:

1. Understand the concept of charitable activities under GST and identify which charitable institutions are exempt from GST.
2. Determine the GST treatment for services provided by entities registered under section 12AA or 12AB of the Income Tax Act 1961.
3. Identify the GST implications for selling goods and sacred food (Prasad) by charitable institutions.
4. Comprehend the provisions and exemptions related to renting of rooms, conducting ceremonies, and other activities by charitable institutions.
5. Analyze the GST treatment for healthcare services provided by hospitals and other medical facilities, including exemptions and taxability.
6. Understand the GST implications for educational institutions, including provisions for services provided by and to educational institutions and exemptions related to accommodation, food, and other services offered to students.



TEACHING METHODOLOGY:

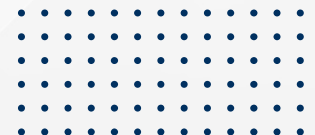
Interactive & Lively Session,
Presentation & Case Studies, Q & A

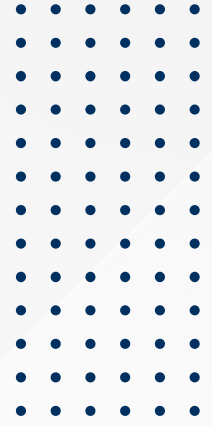


WHO SHOULD ATTEND?

This Online Course will be useful for
Finance/Accounting/Admin Team of
Associations/NGOs/Educational
Institutes/Hospitals

(Indian Participants only)





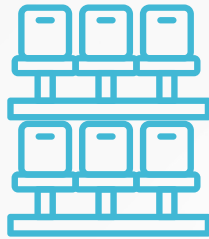
MEETING MODE:

Zoom



SEATS:

25



CLICK HERE



[To Register](#)



LEARNING INVESTMENT:

**Rs. 2500/-
Per Participant**

**Rs. 1500/-
for NCD
Premium
Members**

CLICK HERE

To Explore NCD
Premium Member

(Fees Include E-Certificate of Participation+ E-Resource Materials + 30 Days Recording Access)

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Account Holder	Navjivan Centre For Development
Current Account Number	918020110035659
IFS Code	UTIB0001874
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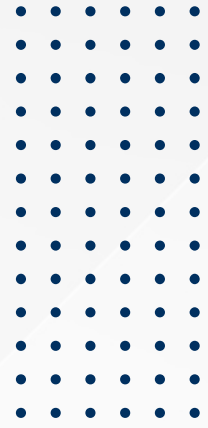
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KEY COURSE CONTENT:

Day: 1 Charitable Institutions



Concept of Charitable Activities under GST.



Are all Temples, Mosques and Gurudwaras free from GST?



Services by an entity registered under section 12AA or 12AB of I.T. Act 1961 (Entry number 1 of notification number 12/ 2017) w.r.t. Who is service provider? What is service? Who is service recipient?



Selling of Goods and Sacred Food- Prasad taxable?



Exemptions to Charitable Institutions.



Provisions for renting of room, conduct of ceremony, renting of premises, community halls, open area etc.



Provisions for old age homes, training and coaching for recreational activities.



Knowledge of various notifications related to the same.



Is donation a part of aggregate turnover ?



GST Treatment for Government & CSR Project & Foreign Grant/Donation

KEY COURSE CONTENT:

Day: 2 Healthcare Institutions



Is healthcare and education exempt under GST only to the institutions that are registered under section 12 AA of IT act or any hospital or any other educational institute?



Education and health are basic necessities- are they free from GST?



Is health care sufferer from GST?



Concept of health care services under GST.



Do normal hospitals running all activities get any benefit? Impact of tax on diagnostic centres etc.



Provisions of health care (hospital) services by charitable trust.



Activities exempt/ taxable under health care with examples vide entry number 74.



Recognised systems of medicines in India.



Revised norms on biomedical waste treatment, preservation of stem cells.



Provision for Veterinary Clinic.



Exemption of services by rehabilitation professions to specific institutions.



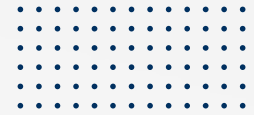
Place of supply of health care services including online services.



Provision for supply of Food to Patients and outsiders.



Treatment for ambulance services, free samples and expired drugs or medicines.



KEY COURSE CONTENT:

Day: 3 Educational Institutions



Concept of Educational Institution.



Provisions for service To or By Educational Institution.



Provisions for accommodation, food and beverages services to students.(Hostel etc).



Exemptions for educational institutions vide entry number 66 w.r.t. service provider, service and service recipient.



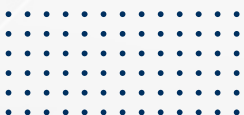
Implications on admission and conduct of examination.



Place of supply related provisions of goods such as Printed Books, Stationery, Uniform etc.



Taxability of services.



ESTEEMED COURSE FACILITATOR:

CA HEENA MATALIA M.COM. LLB, FCA

CA Heena Matalia, a highly accomplished professional with an impressive educational background, holding a Master's degree in Commerce (M. Com) and a Bachelor's degree in Law (LLB). She is also a distinguished Fellow Chartered Accountant (FCA) and has been a member of the Institute of Chartered Accountants of India (ICAI) since June 2009.

With a remarkable 14 years of work experience, Heena has gained expertise in various domains, including corporate, academics, and general practice. Her journey began with stints at prominent corporate entities such as Baroda Electro Engineering Products (P) Ltd, Reliance Home Finance Ltd, and ICICI Bank Ltd, where she served in diverse roles.

Beyond her corporate engagements, Heena is a respected faculty member at The Maharaja Sayajirao University in Vadodara, where she imparts her knowledge and wisdom to aspiring professionals. Having conducted over 500 sessions, her dedication to teaching is commendable.

Heena's practice primarily revolves around Charitable Trusts, Hospitals, and Academic Institutes, focusing on crucial areas like Audit and GST Related Compliances. Her clients benefit from her thorough understanding of these matters and her commitment to ensuring compliance with applicable regulations.

Furthermore, Heena is an avid writer, and her articles regularly grace the pages of esteemed journals. Her most recent article was published in the renowned Cost Accountant-Management Journal, a testament to her expertise and contribution to the field.



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