



कार्यालय प्रधान आयुक्त : केन्द्रीय वस्तु एवं सेवा  
OFFICE OF THE PR. COMMISSIONER : CGST & CENTRAL EXCISE,  
35-C, जीएसटी भवन, अरेरा हिल्स, होशंगाबाद रोड, भोपाल (म.प्र.)  
35-C, GST BHAWAN, ARERA HILLS, HOSHANGABAD ROAD, BHOPAL (M.P.)



F.No. VIII(CEX)25-04/Tech/TN/BPL/2019-20/5507

Bhopal, dated 21.10.2019

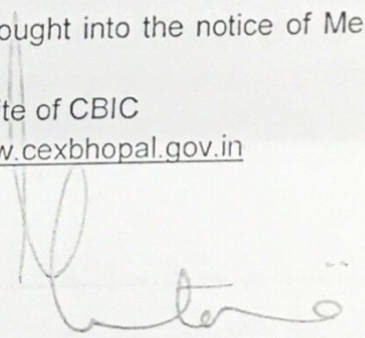
**TRADE NOTICE No. 17/2019 (GST)**  
**DATED 21.10.2019**

**Subject :-** Levy of GST on the service of display of name or placing of name plates of the donor in the premises of charitable organization receiving donation or gifts from individual donors-reg .

Attention of Trade and Industry, Members of RAC is invited towards Circulars No. 116/35/2019-GST dated 11.10.2019 forwarded under letter F.No. CBIC-354/136/2019-TRU by the Central Board of Indirect Taxes and Customs, Tax Research Unit , New Delhi in respect of Levy of GST on the service of display of name or placing of name plates of the donor in the premises of charitable organization receiving donation or gifts from individual donors under the new portal [www.cbic-gst.gov.in](http://www.cbic-gst.gov.in).

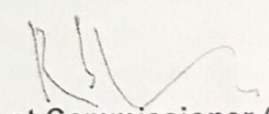
- 02 Contents of the aforesaid clarification may please be brought into the notice of Members of your Association in particular and public in general.
03. The aforesaid clarification is available on the official website of CBIC
04. This Trade Notice is also available on our website i.e. [www.cexbhopal.gov.in](http://www.cexbhopal.gov.in)

Encls. As above .

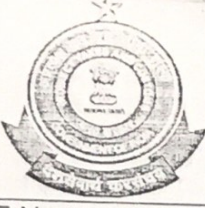
  
(Dr. Sandeep Srivastava)  
Pr. Commissioner

Copy to:

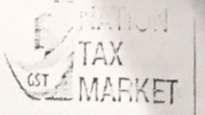
01. The Chief Commissioner, CGST & Central Excise (BZ) Bhopal
02. The Principal Commissioner/Commissioner, CGST & C.EX , Indore/ Raipur/Jabalpur/Raipur/ Ujjain.
03. The Commissioner of Customs, Indore.
04. The Commissioner (Audit), CGST & Central Excise Bhopal/Raipur
05. The Commissioner (Appeal), CGST & Central Excise, Bhopal/Raipur.
06. The Deputy/Assistant Commissioner, CGST & Central Excise Division I, Bhopal/II, Bhopal/III, Bhopal /IV, Bhopal/Sagar/Gwalior-I/Gwalior-II.
07. All Range Officers of Bhopal Commissionerate.
08. Notice Board of Bhopal Commissionerate.
09. Trade Association ( As per Email List)-through Email.
10. Webmaster, Bhopal Commissionerate.
11. Guard File.

  
Assistant Commissioner (Tech)





कार्यालय प्रधान आयुक्त : केन्द्रीय वस्तु एवं सेवाकर  
OFFICE OF THE PR. COMMISSIONER : CGST & CENTRAL EXCISE,  
35-C, जीएसटी भवन, अरेरा हिल्स, होशंगाबाद रोड, भोपाल (म.प्र.)  
35-C, GST BHAWAN, ARERA HILLS, HOSHANGABAD ROAD, BHOPAL (M.P.)



F.No. VIII(CEX)25-04/Tech/TN/BPL/2019-20/

Bhopal, dated 21.10.2019

**व्यापार सूचना क्रमांक 17/2019-20 {जीएसटी}**  
**दिनांक 21.10.2019**

**विषय :- Levy of GST on the service of display of name or placing of name plates of the donor in the premises of charitable organization receiving donation or gifts from individual donors -reg.**

व्यापार एवं उद्योग जगत, क्षेत्रीय सलाहकार समिति के सदस्यों का ध्यान केन्द्रीय अप्रत्यक्ष कर बोर्ड, नई दिल्ली के कर अनुसंधान इकाई द्वारा फा0सं0 CBIC-354/136/2019-TRU के अधीन जारी परिपत्र संख्या 116/35/2019-GST दिनांक 11.10.2019 {प्रति संलग्न} की तरफ आकृष्ट किया जाता है, जो कि Levy of GST on the service of display of name or placing of name plates of the donor in the premises of charitable organization receiving donation or gifts from individual donors के बारे में जारी किया गया है। कृपया उपरोक्त परिपत्र की विषय वस्तु को विशेष रूप से अपने संघ के सभी सदस्यों और आम जनता के ध्यान में लाने का कष्ट करें जिससे कि उपरोक्त परिपत्र के निर्देशों का अनुपालन हो सकें।

02 उपरोक्त परिपत्र विभागीय अधिकारियों को सूचनार्थ एवं अनुपालन हेतु।

03 उपरोक्त परिपत्र CBIC की अधिकारिक वेबसाइट [www.cbic.gov.in](http://www.cbic.gov.in) पर भी उपलब्ध है।

04 उपरोक्त व्यापार सूचना विभागीय वेबसाइट [www.cexbhupal.gov.in](http://www.cexbhupal.gov.in) पर भी उपलब्ध है।

संलग्न उरोक्तानुसार

{ डॉ. संदीप श्रीवास्तव }  
प्रधान आयुक्त

प्रतिलिपी:-

1. मुख्य आयुक्त, सीमाशुल्क, सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क, भोपाल जोन भोपाल।
2. प्रधान आयुक्त/आयुक्त सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क इंदौर/जबलपुर/उज्जैन/रायपुर।
3. आयुक्त सीमाशुल्क इन्दौर।
4. प्रधान आयुक्त/आयुक्त { लेखा परीक्षा }, सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क भोपाल /रायपुर
5. प्रधान आयुक्त/आयुक्त { अपील }, सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क भोपाल /रायपुर
6. उप/सहायक आयुक्त सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क प्रभाग - भोपाल/सागर/ग्वालियर-1 /ग्वालियर-11।
7. भोपाल आयुक्तालय के सभी रेंज कार्यालय।
8. भोपाल आयुक्तालय के सभी कार्यालय के सूचना पटल।
9. व्यापार समूह { ईमेल सूची के अनुसार }-ईमेल द्वारा।
10. वेदमास्टर, सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क भोपाल।
11. गार्ड फाईल।

सहायक आयुक्त {तकनीकी}



F. No. 354/136/2019-TRU  
Government of India  
Ministry of Finance  
Department of Revenue  
(Tax research Unit)

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Room No. 146, North Block,  
New Delhi, the 11<sup>th</sup> October, 2019

To:

The Principal Chief Commissioners/ Chief Commissioners/ Principal  
Commissioners/ Commissioner of Central Tax (All) /  
The Principal Director Generals/ Director Generals (All)

Madam/Sir,

**Subject: Levy of GST on the service of display of name or placing of name plates of the donor in the premises of charitable organisations receiving donation or gifts from individual donors– Reg.**

Representations have been received seeking clarification whether GST is applicable on donations or gifts received from individual donors by charitable organisations involved in advancement of religion, spirituality or yoga which is acknowledged by them by placing name plates in the name of the individual donor.

2. The issue has been examined. Individual donors provide financial help or any other support in the form of donation or gift to institutions such as religious institutions, charitable organisations, schools, hospitals, orphanages, old age homes etc. The recipient institutions place a name plate or similar such acknowledgement in their premises to express the gratitude. When the name of the donor is displayed in recipient institution premises, in such a manner, which can be said to be an expression of gratitude and public recognition of donor's act of philanthropy and is not aimed at giving publicity to the donor in such manner that it would be an advertising or promotion of his business, then it can be said that there is no supply of service for a consideration (in the form of donation). There is no obligation (quid pro quo) on part of recipient of the donation or gift to do anything (supply a service). Therefore, there is no GST liability on such consideration.

2.1 Some examples of cases where there would be no taxable supply are as follows:-

- (a) "Good wishes from Mr. Rajesh" printed underneath a digital blackboard donated by Mr. Rajesh to a charitable Yoga institution.
- (b) "Donated by Smt. Malati Devi in the memory of her father" written on the door or floor of a room or any part of a temple complex which was constructed from such donation.

2.2. In each of these examples, it may be noticed that there is no reference or mention of any business activity of the donor which otherwise would have got advertised. Thus where



all the three conditions are satisfied namely the gift or donation is made to a charitable organization, the payment has the character of gift or donation and the purpose is philanthropic (i.e. it leads to no commercial gain) and not advertisement, GST is not leviable.

3. Difficulty if any, in the implementation of this circular may be brought to the notice of the Board.

Yours Faithfully,

Susanta Mishra  
Technical Officer (TRU)  
Email: susanta.mishra87@gov.in  
Tel: 011-23095558

*Susanta Mishra*