

Ashit Shah

7 GST on supply of renting of building to Department of Social Welfare, Government of Karnataka
Facts of the matter Applicant is engaged in providing renting of building to the Department of Social Welfare, Government of Karnataka to run boys' hostel. Applicant seeks ruling in whether services provided to Department of Social Welfare are exempt from GST as per pure services pursuant to Sr. No. 3 of N. No. 12/2017 – CTR under 12th schedule to Article 243-W of Constitution. Observation of the Authority Ongoing through the Entry at Sr. No. 3, it is observed that in order to claim exemption on supply of services, two conditions should be satisfied – a. Pure Services (excluding works contract services or other composite supplies involving any goods) provided to the Central Government, State Government or Union territory or local authority; b. by way of any activity