

Here's a list of taxable activities or services that may be performed by charitable institutions, educational institutions, and medical services, which are otherwise exempt under the GST Act:

➤ Charitable Institutions:

1. Renting of immovable property (e.g., halls, rooms)
2. Sale of goods (e.g., souvenirs, merchandise)
3. Sponsorship services
4. Advertising services
5. Conducting events, conferences, or training programs for a fee
6. Supply of food, beverages, or accommodation for a fee
7. Transportation services for a fee

➤ Educational Institutions:

1. Supply of online courses or educational content for a fee
2. Conducting coaching or tuition classes for a fee
3. Renting of immovable property (e.g., auditoriums, halls)
4. Sale of educational materials or publications
5. Transportation services for students for a fee
6. Hostel or accommodation services for a fee
7. Mess or canteen services for a fee

➤ Medical Services:

1. Health check-up or diagnostic services for a fee (not covered under health insurance)
2. Cosmetic or plastic surgery services
3. Sale of medicines or pharmaceutical products
4. Renting of medical equipment or devices
5. Telemedicine services for a fee
6. Health insurance services (not exempt under GST)
7. Ambulance services for a fee (not exempt under GST)

Please note that this list is not exhaustive, and specific activities or services may be subject to GST depending on individual circumstances. It's essential to consult the GST Act and relevant notifications or seek professional advice to determine the taxability of specific services or activities.