



Introduction Charity and mutuality are age-old concepts. The former is done as an act of benevolence. The latter is an arrangement to achieve a common purpose. One undertaking such acts, therefore, needs to appreciate the implications under the GST laws to avoid any undue demands in future. This is more relevant for the reason that GST if found leviable but not collected will add as a cost for such persons who may not have intended to derive any personal gain from such action. In the present article, we shall discuss several facets of the given two concepts. Charity Charitable entities are per se not unconditionally exempt from GST. Sec. 9(1) of the CGST Act, 2017 or Sec. 5(1) of the IGST Act, 2017 provides for the charge of tax on the supply of goods or services or both and the tax shall be paid by the taxable person. The term "person" as defined u/s 2(84) of the CGST Act, 2017 inclu.....