Mayur R. Parekh

12 Whether GST Registration is required for medical store run by a Charitable Trust under the provisions of GST Laws ? Whether medical store providing medicines at a lower rate amounts to supply of goods ? Held : YES The petitioner is a registered charitable Trust set up with various objectives basically and essentially of undertaking eye and research activities to be carried out by C.H. Nagri Municipal Hospital as well as procurement and management of funds for the purpose of education and charitable activities in eye research and prevention of blindness. It is further the case of the petitioners that the petitioner trust is also running a medical store where the medicines to the indoor and outdoor patients of the petitioner Hospital are sold at a lower rate. Whatever marginal / little difference in terms of excess of income over expenditure is earned, the s.....