F. No. 354/03/2018
Government of India
Ministry of Finance
Department of Revenue
Tax research Unit
****

Room No. 156, North Block,
New Delhi, 18th January 2018

To,

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

Madam/Sir,

Subject: Corrigendum to Circular No. 28/02/2018-GST dated 08th January 2018 issued vide F.No. 354/03/2018 - reg.

In Para 2 of the said circular,

for

"It is immaterial whether the service is provided by the educational institution itself or the institution outsources the activity to an outside contractor."

read,

"2.1 If the catering services is one of the services provided by an educational institution to its students, faculty and staff and the said educational institution is covered by the definition given under para 2(y) of notification No. 12/2017-Central Tax (Rate), then the same is exempt. [Sl. No. 66(a) of notification No. 12/2017-Central Tax (Rate) *refers*]

2.2 If the catering services, i.e., supply of food or drink in a mess or canteen, is provided by anyone other than the educational institution, then it is a supply of service at entry 7(i) of notification No. 11/2017-CT (Rate) [as amended vide notification No. 46/2017-CT (Rate) dated 14.11.2017] to the concerned educational institution and attracts GST of 5% provided that credit of input tax charged on goods and services used in supplying the service has not been taken, effective from 15.11.2017."

Yours Faithfully,

Rachna
Technical Officer (TRU)
Email: rachna.irs@gov.in

IndiaCode