

Commissionerate of CT and GST, Odisha (At Cuttack)
(Finance Department, Government of Odisha)

No. 15625/CT., Dated 24/11/2018
PDL-56/3/2017 (pt-1)

To

Comptroller of Finance
Fakir Mohan University
Balasore

Sub: Clarification on applicable rate of GST on services supplied by TCS and transportation services for transportation of students and faculty

Ref: Your letter No.6328 dated 04.10.2018

Sir,

In inviting a reference to the letter referred to above on the aforementioned subject I am directed to clarify the issues raised as below.

Services provided by TCS for admission and conduct of examination- Services provided to an educational institution relating to admission to such institution or conduct of examination by such institution is "nil" rated w.e.f. 25.01.2018 in terms of Entry SI No.66 (b) (iv) of Notification No.12-Central Tax (Rate) dated 28.06.2017 as amended from time to time. Prior to that, such exemption was available to an educational institution providing education up to higher secondary school or equivalent. Therefore, services availed by your institution prior to 25.01.2018 was taxable @ 18%.

Services availed for transportation of faculty and students- Services availed by an educational institution for transportation of student and faculty can be categorized as transportation of passenger service in a charter contract carriage which is taxable @ 5% (2.5% CGST + 2.5% SGST) as per Entry SI No.8 (vi), subject to fulfillment of the conditions mentioned under column 5 or @ 18% (9% CGST + 9% SGST) as per Entry SI No.8 (vii). It is, however, not exempted as per Entry SI No.66 or SI No.15 (b) of Notification No.12-Central Tax (Rate) dated 29.06.2017 and matching Notification issued by Government of Odisha bearing SRO No.306/2017 dated 29.06.2017 as amended from time to time.

This is issued with approval of the Commissioner, CT & GST.

Yours faithfully,


Joint Commissioner, CT & GST
(Policy)

