

I/10234/2018

File No.POL-56/3/2017-Policy-CCT-Part(2)
Commissionerate of CT and GST, Odisha (At Cuttack)
(Finance Department, Government of Odisha)

No. 15875/CT., Dated 03/12/2018

To

POL-56/3/2017-Policy-CCT.

Dr. Jahan Ara Begum
President
Board of Secondary Education, Odisha
Bajrakabati Road, Cuttack-753001

Sub: Clarification on applicability of GST on Service availed by the Board of Secondary Education, Odisha

Ref: Your Letter No.6094 dated 19/11/2018

Madam/Sir,

In inviting a reference to the letter referred to above on the aforementioned subject, I am directed to clarify on the applicability of entry SI No. 66 of Notification No.12-Central Tax (Rate) dated 28/06/2017 on services provided/availed by the Board of Secondary Education, Odisha as below.

Entry SI No. 66 of the aforesaid notification provides for services provided by an educational institution and services provided to an educational institution.

Educational institution is defined at clause (y) of para 2 of the said Notification and as per the said definition, BSE, Odisha is not an 'Educational Institution'. It is further clarified in clause (iv) of para 3 of the said Notification that the Central and State Educational Boards shall be treated as Educational Institutions for the limited purpose of providing services by way of conduct of examination to the Students. As per the said Explanation, BSE, Odisha being a State Educational Board will be treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the High School Students. Accordingly,

- (i) The consideration received by BSE, Odisha towards conduct of examination to students will be exempt from levy of GST as per clause (a) of entry SI No 66 of the aforementioned Notification.
- (ii) Services received by BSE, Odisha in relation to conduct of examination will also be exempt from levy of GST as per clause (b)(iv) of entry SI No 66 of the said Notification.
- (iii) Services availed by BSE, Odisha for any purposes other than for conduct of examination such as printing of books, advertisement services etc will be chargeable to GST at appropriate rate.

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

Yours faithfully,


Addl. Commissioner, CT & GST
(Policy)

