

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

No. POL-56/3/2017-Policy (pt-2) 6017 /CT&GST Dated 26/04/2019

To

The Secretary
Board of Secondary Education, Odisha
Cuttack

Sub: Applicability of GST on examination related advertisements of B.S.E.
Odisha, Cuttack - Clarification - reg

Ref: Your office Letter No.1154 dated 22/02/2019

Madam/Sir,

In inviting a reference to your office letter referred to above on the
aforementioned subject I am directed to clarify on the applicability of GST
rate on advertisement services availed by BSE, Odisha as below.

Prima-facie, publishing the examination schedule or the result
publication schedule is strictly not conduct of examination even though the
services so availed are related to the examination. What is exempted is the
service(s) availed for conduct of examination such as printing of question
paper and answer paper, evaluation and compilation etc. The process
cannot be stretched to other incidental charges like advertisement and
conveyance etc. Therefore, GST is payable on the advertisement services,
whether or not in relation to conduct of examination, availed by the Board
of Secondary Education, Odisha.

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

Yours faithfully,


26.04.19

Special Commissioner, CT & GST
(Policy)