

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

No. 3001 /CT.,

Dated 25 / 2 /2019

POL-56/11/2017-Policy-CCJ.

To

The Secretary
Nabakrushna Chowdhury Centre for Development Studies
Bhubaneswar-751013

Sub: Query on GST liability received from different sources

Ref: Your Letter No.150/NCDS dated 20/02/2019

Madam/Sir,

I am directed to clarify below the issues raised in the letter referred to above.

NCDS is not an Educational Institution in terms of definition provided in Clause (y) of Para 2 of the CBIC Notification No.12-Central Tax (Rate) Dated 28/06/2017 and matching State Tax (Rate) Notification of the Finance Department of Government of Odisha. As such the exemption provided in Entry Serial No.66 of the said Notification for supply of Service by an Educational Institution to its students, faculty and staff shall not be available to NCDS. Accordingly, consideration received by NCDS for providing accommodation in the Guest House to its staff, research scholars and others is taxable at the rate explained below. Similarly, consideration received, if any, for use of the convention hall will also be taxable as specified below.

1) **Guest House** – The rate of GST on supply of accommodation service in the Guest House whether provided to its staff, research scholars and others will be 12% (6% CGST and 6% SGST) if the tariff is more than Rs.1000/- but less than Rs.2500/- per unit per day. Rate of GST will be 18% (CGST 9% and 9% SGST) if the tariff per unit per day is more than Rs.2500/- but less than Rs.7500/- as per entry Serial No.7 (ii) and No.7 (vi) of CBIC Notification 11/2017-Central Tax (Rate) and matching Notification of the State Government respectively. However, GST will not be levied if the tariff is less than Rs. 1000/- per unit per day as per entry Sl. No.14 of CBIC Notification No.12-Central Tax(Rate) Dated 28/06/2017 and matching State Tax(Rate) Notification of Government of Odisha.

2) **Convention Hall-** Renting of Seminar/Convention Hall against receipt of consideration is also chargeable to GST at the rate of 18% (CGST 9% and 9% SGST) as per entry Sl. No.35 of CBIC Notification 11/2017-Central Tax (Rate) Dated 28.06.2017 and matching State Tax (Rate) Notification of Government of Odisha.

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

Yours faithfully,


25-02-19

Addl. Commissioner, CT & GST
(Policy)