

I/10495/2019

File No.POL-56/11/2017-Policy-CCT

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

No. 701 /CT.,
To POL-56/11/2017-Policy

Dated 14 / 1 /2019

The Secretary
Nabakrushna Chowdhury Centre for Development Studies
Bhubaneswar-751013

Sub: Query on GST liability received from different sources

Ref: Your Letter No.887/NCDS dated 27/09/2018

Madam/Sir,

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

Nabakrushna Choudhury Centre for Development Studies (NCDS) is registered under the Societies Registration Act, 1860. This has been established and controlled by Government of Odisha and accordingly it can be treated as a Government entity in terms of clause (zfa) of the definition provided in para-2 of the CBIC Notification No.12/17-Central Tax Dated 28/06/2017 and matching notification issued by Finance Department of Government of Odisha.

As per the entry Sl No. 9C of the above Notification inserted vide CBIC Notification No.32/2017 Dated 13/10/2017, Service supplied by a Government entity to any Central Government and State Government against receipt of consideration in form of grants is exempted from levy of GST. In other cases, where consideration for the services rendered is received or receivable other than by way of grants are chargeable to GST at 18% (CGST 9% + SGST 9%). For ease of understanding, the taxability of payments received/receivable from various sources is tabulated below.

Sl. No.	Source of funding as indicated in the letter	Taxability under GST
1	Budgeted grants from State Govt	Exempted vide CBIC Notification No12/17-Central Tax Dated 28/06/2017w.e.f 13/10/2017
2	Grants from ICSSR under Ministry of HRD	Exempted vide CBIC Notification No12/17-Central Tax Dated 28/06/2017w.e.f 13/10/2017
3	Funds Received from Government Deptts/ICSSR for different projects and programmes	Chargeable to GST @ 18% (9% CGST +9%OGST)

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4	Funds Received from Public Sector Undertakings (PSUs) for different projects	Chargeable to GST @ 18% (9% CGST +9%OGST)
5	Funds Received from Private Sectors for different projects	Chargeable to GST @ 18% (9% CGST +9%OGST)
6	Funds Received from following Government Organization for conduct of Social Impact Assessment Studies for acquisition of land	
	(a) Govt Deptts	Chargeable to GST @ 18% (9% CGST +9%OGST)
	(b) Semi-Govt/PSUs	Chargeable to GST @ 18% (9% CGST +9%OGST)
	(c) Private parties	Chargeable to GST @ 18% (9% CGST +9%OGST)
7	Funds allocated to empaneled agencies from funds received from organizations mentioned in point-6.	Chargeable to GST @ 18% (9% CGST +9%OGST)
8	Funds received from other research institutes/Universities inside India	Chargeable to GST @ 18% (9% CGST +9%OGST)
9	Funds received from other research institutes/Universities outside India	Chargeable to GST @ 18% (9% CGST +9%OGST)
10	Funds received from Philanthropic bodies/Trusts in India	Chargeable to GST @ 18% (9% CGST +9%OGST)
11	Funds received from Philanthropic bodies/Trusts outside India	If payment received/receivable is the consideration for services rendered/ to be rendered to the Trusts/ Philanthropic bodies, it may be export of service and may be zero rated (

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

Yours faithfully,

(Signature)
14.01.19

Addl. Commissioner, CT & GST
(Policy)