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**OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES: ODISHA: CUTTACK.**

No. POL-56/3/2017-Policy-CCT 17239/C.T Dated 22/11/2017

To

The Registrar  
Rama Devi Women's University  
Bhubaneswar

Sub: Clarification regarding payment of GST to Service provider on account of personnel deployed for different services- reg.

Ref: Your office letter No. 5682 dt. 17.11.2017

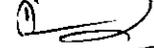
Sir

In inviting a reference to your office letter on the subject cited above, I am directed to say that the listed services availed by your Organization will be exempt from levy of GST on the following grounds:-

1. R.D. Women's University can be categorised as a Governmental Authority which is into providing education service.
2. Education service is a function entrusted to the Municipalities under Article 243W of the Constitution of India.
3. As per GOI Notification No.12/2017 dated 28.06.2017 and similar Notification issued by Government of Odisha, bearing No. 19873-FIN-CT1-TAX-0022-2017 dated 29.06.2017 pure services provided to a Governmental Authority by way of any activity in relation to any function entrusted to a Panchayat under Article 243G or a Municipality under Article 243W are exempt from levy of GST.
4. The man power services availed by your Organization being a Pure Service falling under the aforesaid category are exempt from levy of GST.

This is issued with the approval of the Commissioner of Commercial Taxes, Odisha.

Yours faithfully

  
22.11.17

**Additional Commissioner of State Tax**