



CBSE/AC&BW/ACCOUNTS/2016-17/Circular/411

11.09.2017

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CIRCULAR

Since, Indirect tax regime has been changed, earlier circular no IA/IAFA/2015/180-250 dated 25.08.2015 & CBSE/AC&BW/2017/2441-2471 dated 09.08.2017 stands suppressed with the following rules which are in view of opinion of Tax Consultant of the Board:

"Services provided-

- (a) By an educational institution to its students, faculty and staff;
- (b) **To an educational institution, by way of,-**
 - (i) Transportation of students, faculty and staff;
 - (ii) Catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory;
 - (iii) Security or cleaning or house-keeping services performed in such educational institution;
 - (iv) **Services relating to admission to, or conduct of examination by, such institution; upto higher secondary**

Provided that nothing contained in entry (b) shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent.

CBSE, being an educational institution, is not required to pay GST on input services which are exempt under GST regime like input service received for transportation of staff, catering, security or cleaning or housekeeping services. However CBSE is required to pay applicable GST on input services other than exempted services, for which input tax credit can be availed and can be set off against output tax liability."

- 2. All the units/ROs/COEs are requested to adhere to the above mentioned rule while processing the files in future.

Bharti
(Bharti Zade)
I.A.F.A.

Distribution:-

- 1. EO to Chairman, CBSE for Information
- 2. SPS to Secretary, CBSE for Information
- 3. All ROs/units/COEs of the Board
- 4. All the section of Board's HQ