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Goods & Services Tax

Educational Series

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Applicability of GST on Various Programmes Conducted by IIMs (Part-II)

With effect from 31st January, 2018, all IIMs have become eligible for exemption benefit under Sl. No. 66 of ***Notification No. 12/ 2017- Central Tax (Rate) dated 28.06.2017.***.

Following services are exempted vide Sl. No. 66 of the said notification:

Services provided –

(a) **by** an educational institution to its students, faculty and staff;

(aa) **by** an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee;

(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;
(v) supply of online educational journals or periodicals:

Provided that nothing contained in sub-items (i), (ii) and (iii) of item (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.

Provided further that nothing contained in sub-item (v) of item (b) shall apply to an institution providing services by way of,-

(i) pre-school education and education up to higher secondary school or equivalent; or
(ii) education as a part of an approved vocational education course.

Source: *Circular No. 82/01/2019- GST*

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