

कृपया परिपत्र सं०- 1819039 दिनांक 13-09-2018

पत्रांक::जी.एस.टी./2018-19/

42 /वाणिज्य कर

कार्यालय- कमिशनर, वाणिज्य कर,

उत्तर प्रदेश।

(जी.एस.टी. अनुभाग)

लखनऊ:: दिनांक: 10 सितम्बर, 2018

समस्त जोनल एडीशनल कमिशनर, ग्रेड-1

एडीशनल कमिशनर ग्रेड-2(वि०अनु०शा०)

समस्त ज्वाइन्ट कमिशनर(कार्य०)/(वि०अनु०शा०)

वाणिज्य कर, उत्तर प्रदेश।

विषय:- औद्योगिक प्रशिक्षण संस्थानों द्वारा दी जा रही सर्विसेज पर कर देयता के सम्बन्ध में-

भारत सरकार, वित्त मंत्रालय, राजस्व विभाग सेंट्रल बोर्ड ऑफ इन्डायरेक्ट टैक्सेस एण्ड कस्टम द्वारा औद्योगिक प्रशिक्षण संस्थानों द्वारा दी जा रही सर्विसेज पर कर देयता के सम्बन्ध में क्लेरिफिकेशन हेतु Circular NO-55/29/2018-GST दिनांक 10.08.2018 को जारी किया गया है।

उक्त परिपत्र की छायाप्रति इस पत्र के साथ संलग्न कर इस निर्देश के साथ प्रेषित है कि अपने अधीनस्थ अधिकारियों को अवगत कराते हुए अनुपालन एवं विभिन्न व्यापारिक संगठनों को भी अपने स्तर से अवगत कराना सुनिश्चित करें।

भवदीय,


(विवेक कुमार)

एडीशनल कमिशनर(जी०एस०टी०)

वाणिज्य कर, मुख्यालय लखनऊ।

F. No. 354/159/2018-TRU
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs

New Delhi, the 10th August, 2018

To

The Principal Chief Commissioners / Chief Commissioners/ Principal Commissioners/ Commissioner of Central Tax (All) /
The Principal Director Generals/ Director Generals (All).

Madam/Sir,

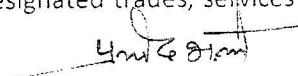
Subject: Taxability of services provided by Industrial Training Institutes (ITI) - reg.

Representations have been received requesting to clarify the following:

- (a) Whether GST is payable on vocational training provided by private ITIs in designated trades and in other than designated trades.
- (b) Whether GST is payable on the service, provided by a private Industrial Training Institute for conduct of examination against consideration in the form of entrance fee and also on the services relating to admission to or conduct of examination.

2. With regard to the first issue, [Para 1(a) above], it is clarified that Private ITIs qualify as an educational institution as defined under para 2(y) of notification No. 12/2017-CT(Rate) if the education provided by these ITIs is approved as vocational educational course. The approved vocational educational course has been defined in para 2(h) of notification ibid to mean a course run by an ITI or an Industrial Training Centre affiliated to NCVT (National Council for Vocational Training) or SCVT (State Council for Vocational Training) offering courses in designated trade notified under the Apprenticeship Act, 1961; or a Modular employable skill course, approved by NCVT, run by a person registered with DG Training in Ministry of Skill Development. Therefore, services provided by a private ITI in respect of designated trades notified under Apprenticeship Act, 1961 are exempt from GST under Sr. No. 66 of notification No. 12/2017-CT(Rate). As corollary, services provided by a private ITI in respect of other than designated trades would be liable to pay GST and are not exempt.

3. With regard to the second issue, [Para 1(b) above], it is clarified that in case of designated trades, services provided by a private ITI by way of conduct of entrance examination against consideration in the form of entrance fee will also be exempt from GST [Entry (aa) under Sr. No. 66 of notification No. 12/2017-CT(Rate) refers]. Further, in respect of such designated trades, services



provided to an educational institution, by way of, services relating to admission to or conduct of examination by a private ITI will also be exempt [Entry (b(iv)) under Sr. No. 66 of notification No. 12/2017-CT(Rate) refers]. It is further clarified that in case of other than designated trades in private ITIs, GST shall be payable on the service of conduct of examination against consideration in the form of entrance fee and also on the services relating to admission to or conduct of examination by such institutions, as these services are not covered by the exemption *ibid*.

4. As far as Government ITIs are concerned, services provided by a Government ITI to individual trainees/students, is exempt under Sl. No. 6 of 12/2017-CT(R) dated 28.06.2017 as these are in the nature of services provided by the Central or State Government to individuals. Such exemption in relation to services provided by Government ITI would cover both – vocational training and examinations conducted by these Government ITIs.

5. Difficulty if any, in the implementation of this circular may be brought to the notice of the Board.

Yours Sincerely,


(Parmod Kumar) 10.8.2018

OSD (TRU II)

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