



केन्द्रीय विद्यालय संगठन
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F. 110225/70/2013/KVS(HQ)/Audit

Dated:- 02.08.2017

उपायुक्त / निदेशक
केन्द्रीय विद्यालय संगठन
सभी संभाग व जीट कार्यालय

विषय:- वस्तु एवं सेवा कर (GST) के भुगतान के संबंध में

महोदया/महोदय,

इस कार्यालय द्वारा जारी किए गए समसंख्यक पत्र दिनांक 11.12.2014 के क्रम में यह सूचित किया जाता है कि GST Council द्वारा यह फैसला लिया गया है कि सेवा कर की छूट जो शिक्षण संस्थानों पर पहले लागू थी वह वस्तु एवं सेवा कर (GST) के संबंध में भी जारी रहेगी। इस संबंध में संबंधित प्रावधान (Sl. No. 66 Heading 9992) इस पत्र के साथ संलग्न है।

आपसे अनुरोध है कि सभी इकाईयों (Units) / केन्द्रीय विद्यालयों (KVs) में इसकी अनुपालना सुनिश्चित करें।

यह पत्र सक्षम अधिकारी की अनुमति से जारी किया जाता है।

संलग्न :- अद्योपरि ।

भवदीय,

(एस मुखसिवम)
उपायुक्त (वित्त)

प्रतिलिपि:-

1. उपायुक्त (शैक्षिक) केन्द्रीय विद्यालय संगठन (मुख्यालय) को इस अनुरोध के साथ कि कृपया इस पत्र को केन्द्रीय विद्यालय संगठन की बैबसाईट पर "घोषणा" के अंतर्गत अपलोड करने का कष्ट करें।

एस मुखसिवम
उपायुक्त (वित्त)

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25/8/17
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[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 12/2017- Central Tax (Rate)

New Delhi, the 28th June, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of services of description as specified in column (3) of the Table below from so much of the central tax leviable thereon under sub-section (1) of section 9 of the said Act, as is in excess of the said tax calculated at the rate as specified in the corresponding entry in column (4) of the said Table, unless specified otherwise, subject to the relevant conditions as specified in the corresponding entry in column (5) of the said Table, namely:-

Table

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
1	Chapter 99	Services by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) by way of charitable activities.	Nil	Nil
2	Chapter 99	Services by way of transfer of a going concern, as a whole or an independent part thereof.	Nil	Nil
3	Chapter 99	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority or a Governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in	Nil	Nil

		resource where such right to use was assigned by the Central Government, State Government, Union territory or local authority before the 1 st April, 2016: Provided that the exemption shall apply only to tax payable on one time charge payable, in full upfront or in installments, for assignment of right to use such natural resource.		
65	Heading 9991	Services provided by the Central Government, State Government, Union territory by way of deputing officers after office hours or on holidays for inspection or container stuffing or such other duties in relation to import export cargo on payment of Merchant Overtime charges.	Nil	Nil
✓ 66	Heading 9992	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.	Nil	Nil
67	Heading 9992	Services provided by the Indian Institutes of Management, as per the guidelines of the Central Government, to their students, by way of the following educational	Nil	Nil