



भारत सरकार  
GOVERNMENT OF INDIA

**OFFICE OF THE PRINCIPAL COMMISSIONER  
CENTRAL GOODS AND SERVICES TAX COMMISSIONERATE: NOIDA  
C-56/42, RENU TOWER, SECTOR-62, NOIDA**

C.No.V(30)Tech/Trade Notice/N-I/07/2016/Pt./

2320 (S/L)  
3/4/18

Dated:- .04.2018

**TRADE NOTICE NO. 10/TECH/CGST-NOIDA/2018  
DATED: .04.2018**

**Subject – Clarification regarding GST on College Hostel Mess Fees - Reg.**

Please find enclosed herewith a Circular No. 28/02/2018-GST dated 08.01.2018 issued under F. No. 354/03/2018-TRU & its corrigendum dated 18.01.2018 by the Government of India, Ministry of Finance, Department of Revenue, Tax Research Unit, Central Board of Excise and Customs, for information, guidance and necessary action on the above subject.

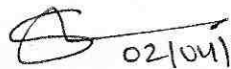
2. All the Trade Associations / Chambers of Commerce, Member of Regional Advisory Committee (SSI Sector, Organized and Central Excise Sector) and field formations are requested to bring the contents of this Trade Notice to the knowledge of their constituent members and all concerned.

Encl: As above.

(MANMOHAN SINGH)  
COMMISSIONER  
CGST COMMISSIONERATE: NOIDA

Copy for information to:-

1. The Chief Commissioner, CGST, Meerut Zone, Meerut.
2. The Principal Commissioner / Commissioner, CGST Meerut / Noida Customs / Ghaziabad / Dehradun / GautamBudh Nagar / Audit, Meerut / Audit-Noida.
3. P.A. to the Chief Commissioner / Additional Commissioner, CGST, Meerut Zone, Meerut.
4. The Joint Commissioner (P&V), CGST, Commissionerate Noida.
5. The Joint Commissioner (A.E.), CGST, Commissionerate Noida.
6. The Joint Commissioner in charge of Division-I / II / III / IV / V /VI/ Hapur of CGST, Commissionerate Noida.
7. The Deputy / Assistant Commissioner, GST Division-I / II / III / IV / V /VI/ Hapur, of CGST, Commissionerate Noida. All field formations are directed to bring the contents of this Trade Notice to knowledge of all assesses falling in their respective jurisdiction.
8. All Members of PGC (As per mailing list).
9. All R.A.C. Members / All Help Centre Members (As per mailing list).
10. P.A. to the Commissioner, CGST, Commissionerate Noida.
11. The Superintendent (Systems), CGST, Commissionerate Noida for uploading in CGST Noida Website.
12. Notice Board / Guard File.

 02/04/2018  
SUPERINTENDENT (TECH)  
CGST : NOIDA

**F. No. 354/03/2018**  
Government of India  
Ministry of Finance  
Department of Revenue  
Tax research Unit

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**Room No. 156, North Block,  
New Delhi, 08<sup>th</sup> January 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: Clarifications regarding GST on College Hostel Mess Fees – reg.**

Queries have been received seeking clarification regarding the taxability and rate of GST on services by a college hostel mess. The clarification is as given below:

2. The educational institutions have mess facility for providing food to their students and staff. Such facility is either run by the institution/ students themselves or is outsourced to a third person. Supply of food or drink provided by a mess or canteen is taxable at 5% without Input Tax Credit [Serial No. 7(i) of notification No. 11/2017-CT (Rate) as amended vide notification No. 46/2017-CT (Rate) dated 14.11.2017 refers]. It is immaterial whether the service is provided by the educational institution itself or the institution outsources the activity to an outside contractor.
3. Difficulty if any, in the implementation of this Circular may be brought to the notice of the Board.

Yours Faithfully,

Rachna  
Technical Officer (TRU)  
Email: [rachna.irs@gov.in](mailto:rachna.irs@gov.in)

F. No. 354/03/2018  
Government of India  
Ministry of Finance  
Department of Revenue  
Tax research Unit

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Room No. 156, North Block,  
New Delhi, 18<sup>th</sup> January 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: Corrigendum to Circular No. 28/02/2018-GST dated 08<sup>th</sup> January 2018 issued  
vide F.No. 354/03/2018 - reg.**

In Para 2 of the said circular,

*for*

“It is immaterial whether the service is provided by the educational institution itself or the institution outsources the activity to an outside contractor.”

*read,*

“2.1 If the catering services is one of the services provided by an educational institution to its students, faculty and staff and the said educational institution is covered by the definition given under para 2(y) of notification No. 12/2017-Central Tax (Rate), then the same is exempt. [Sl. No. 66(a) of notification No. 12/2017-Central Tax (Rate) *refers*]

2.2 If the catering services, i.e., supply of food or drink in a mess or canteen, is provided by anyone other than the educational institution, then it is a supply of service at entry 7(i) of notification No. 11/2017-CT (Rate) [as amended vide notification No. 46/2017-CT (Rate) dated 14.11.2017] to the concerned educational institution and attracts GST of 5% provided that credit of input tax charged on goods and services used in supplying the service has not been taken, effective from 15.11.2017.”

Yours Faithfully,

Rachna  
Technical Officer (TRU)  
Email: [rachna.irs@gov.in](mailto:rachna.irs@gov.in)