



OFFICE OF THE PRINCIPAL COMMISSIONER OF CGST AND CENTRAL EXCISE,
CHENNAI NORTH COMMISSIONERATE
26/1, MAHATMA GANDHI ROAD, CHENNAI- 600 034

TRADE NOTICE NO. 04/2018

Dated: 22/01/2018

**Subject: Corrigendum to Circular No. 28/02/2018-GST dated 08th January 2018
issued vide F.No. 354/03/2018 – reg.**

1. Attention of Trade is invited to Board's Circular No. 28/02/2018-GST dated: 08-01-2018, for which Corrigendum dated 18th January 2018 has been issued vide F.No. 354/03/2018. Copy of the corrigendum is communicated for information and necessary action.
2. Contents of this circular may be brought to notice of all concerned.

(Issued in File C.No. IV/16/03/2018 – GST Pol.)


(RAJEEV KUMAR)
ADDITIONAL COMMISSIONER

To

As per Mailing List.
Trade and Department
Superintendent, Computer Section - For uploading on the website
All Divisions, Chennai North

Circular No. 28/02/2018-GST

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

**Room No. 156, North Block,
New Delhi, 18th 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 08th 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,

-sd-

Rachna

Technical Officer (TRU)

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