



राष्ट्रीय मुक्त विद्यालयी शिक्षा संस्थान
NATIONAL INSTITUTE OF OPEN SCHOOLING

आईएसओ 9001 : 2008 प्रमाणित/ISO 9001 : 2008 Certified

(स्कूल शिक्षा और साक्षरता विभाग, मा.सं.वि.मं., भारत सरकार के अंतर्गत एक स्वायत्त संस्था)
(An Autonomous Institution Under Deptt. of School Education and Literacy, M.H.R.D., Govt. of India)

Dated: 16.07.2021

Circular

Vide its Serial No. 66 of Notification no. 12/2017-Central Tax (Rate) dated 28th June 2017 and subsequent notification no. 02/2018 dated 25th January 2018 the Department of Revenue, Ministry of Finance, Government of India has stated the following:

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 housekeeping services performed in such educational institution;
 - (iv) services relating to admission to, or conduct of examination by, such institution; up to 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.

2. The above issue was further referred to the tax consultant, NIOS and the chartered accountant firm preparing annual accounts of NIOS who have opined that NIOS being an educational institution is exempted from GST as per details below:

- i) Housekeeping, Security
- ii) Transportation relating to Examination works
- iii) Result processing, marksheets, migration, provisional certificates, passing certificates, answer sheets, award list printing etc.
- iv) All other services mentioned in above notification will also be exempt from payment of GST.

3. All departments/regional centers are requested to ensure that the vendors/services providers of services enumerated above do not raise invoices with GST and the provisions as clarified above are adhere to.

This issues with the approval of competent authority.

(Aaditya Kumar)
Assistant Director (Audit)

Copy to:

1. All HODs
2. Deputy Director (CPO) for information of the Chairperson
3. PA to Secretary, NIOS
4. All Regional Directors
5. SA/P for uploading on website of NIOS