

12th April 2018

Clarification regarding GST on supply of food and drinks in educational institutions

With a view to remove any doubt or uncertainty regarding rate of GST applicable on supply of food and drinks in educational institutions, it is clarified that: -

- i. GST rate on supply of food and drinks in a mess or canteen in an educational institution attracts GST at 5% without INPUT Tax Credit (ITC).
- ii. If schools up to higher secondary level supply food directly to students, then the same are exempt from GST."

Secretary