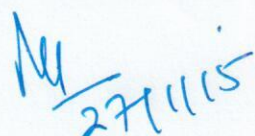


**INDIAN INSTITUTE OF TECHNOLOGY KANPUR**  
**FINANCE OFFICER'S OFFICE**

IITK/A-36/LC-09  
January 27, 2015

**Subject: Non-applicability of Service Tax on the Services rendered to the Institute**

1. Reference is made to this office letter no. IITK/A-36/LC-125 dated 08.12.2014 on the above-subject vide which non-applicability of Service Tax on the Services rendered to the Institute was clarified.
2. Subsequently, the Institute held discussions with the officials of Customs, Central Excise & Service Tax Kanpur Division on the matter during which, it came to the fore that Govt. of India, Ministry of Finance (Deptt. of Revenue) has issued further Notification bearing No. 6/2014-Service Tax dated 11.07.2014 vide which, it has been clarified that only following services rendered to the Institute are exempt from Service Tax:
  - (i) Transportation of students, faculty, officers and staff;
  - (ii) Catering, including any mid-day meals scheme sponsored by the Government;
  - (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.
3. Accordingly, in pursuance of the approval of the Director, the office letter no. IITK/A-36/LC-125 dated 08.12.2014 shall be treated as annulled for all intents and purposes.

  
**Munish Malik**  
**(Finance Officer)**

To  
[Officers@list.iitk.ac.in](mailto:Officers@list.iitk.ac.in)

  
J/C

**INDIAN INSTITUTE OF TECHNOLOGY KANPUR**  
FINANCE OFFICER'S OFFICE

*This letter annulled vide  
no. IITK/A-36/LC-09 dt. 27/15/  
with due approval of Director.*

No.: IITK/A-36/LC-125

Dated: December 08, 2014

**All Heads of Departments/Sections/Centres/Facilities/IDPs  
Professors In-charge, Civil/Electrical/Air-Conditioning  
Chairman, CoW/Chairman, SAEC  
Administrative Officer/Sr. DR (F&A)/SE, IWD  
All Deputy Registrars  
All Assistant Registrars**

**Subject: Non-applicability of Service-Tax on the Services rendered to the Institute.**

Further to letter No. IITK/A-36/LC-121 dated 8.11.2014 on the above subject, I am directed to convey the approval of the Director to the following:

- (1) In view of the clarification provided by the Govt of India, Ministry of Finance, Department of Revenue (TRU) letter No. D.O.F. No. 334/15/2014-TRU dated 10.7.2014, following services rendered to the Institute are not liable for payment/reimbursement of service tax w.e.f. 01.07.2012:
- (a) All sorts of transportation facilities including taxi services hired by students, faculty, officers and staff of the Institute.
  - (b) All messing services provided to the Institute, as also other catering services provided by the sundry caterers on account of conferences, seminars, workshops or other such activities organized by the Institute.
  - (c) All security services provided by the outsourced security agencies.
  - (d) All cleaning services provided by the contractors.
  - (e) All housekeeping services provided by the contractors including those in the Halls and Visitors' Hostels.
  - (f) Joint Entrance Examination (Advanced), GATE, JAM and other examination conducted by the Institute for admission into various academics programs of the Institute, as also for recruitment and other purposes.

*This letter annulled vide  
no. IITK/A-36/LC-09 dt. 27/15,  
with due approval of Director.*

(2) In view of entry no. 12 of the 'mega exemption' declared by the Govt. of India vide Notification No. 25/2012-Service Tax dated 20.06.2012, as amended by Notification No. 02/2014-Service Tax dated 30.01.2014, following services rendered to the Institute shall not be liable for payment/reimbursement of service tax w.e.f. 01.07.2012:

(a) Construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of:

- (i) A civil structure or any other original work meant predominantly for Institute activities.
- (ii) A structure meant predominantly for educational purpose.
- (iii) Other works for irrigation purposes.
- (iv) Pipe line, conduit or plant for (i) water supply, (ii) water treatment, or (iii) sewerage treatment or disposal.
- (v) All residential complexes meant for students and employees of the Institute.

(b) For the purpose of above para, following works shall be treated as original works:

- (i) All new constructions;
- (ii) All types of additions and alterations to abandoned or damaged structures on land that are required to make them workable; and
- (iii) Erection, commissioning or installation of plant, machinery or equipment or structure, whether pre fabricated or otherwise.

(3) Demolition and construction of civil structure/building shall be treated as composite contract, therefore, services rendered for such works shall not be liable for payment/reimbursement of service tax.

The above supersedes all previous direction/approval on the subject.

*M*  
*8/12/14*

**Munish Malik**  
Finance Officer

Copy to:

1. Director
2. Dy. Director
3. All Deans
4. Actg. Registrar

*Col Singh*  
*8/12/14*