



INDIAN INSTITUTE OF TECHNOLOGY KANPUR
Finance and Accounts Section

No. IITK/Acct/Tax/GC-V/2016-17

Dated: 28 March 2017

Subject: Applicability of Service Tax on Some Services rendered to the Institute w.e.f. 01 April 2017.

Reference is made to earlier letters no. IITK/A-36/LC-09 dated 27 January 2015 and IITK/Acct/Tax/GC-IV/2015-16 dated 11 April 2016 vide which, among others, non-applicability of Service Tax on some services rendered to the Institute was clarified.

2. Now, Govt. of India, Ministry of Finance, Deptt. Of Revenue has further amended the said notification vide No. 10/2017-Service Tax dated 08 March 2017 where in the opening paragraph, in entry 9, in clause (b) after sub-clause (iv), the following proviso shall be inserted, namely:


“Provided that nothing contained in clause (b) of this entry 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;”

3. Accordingly, w.e.f. 01 April 2017, by virtue of the above notification, exemption from Service Tax have been withdrawn in respect of the following services:

- a. Transportation of students, faculty, officers and staff;
- b. Catering, including mid-day meals scheme sponsored by the Government;
- c. Security or cleaning or housekeeping services;
- d. Services relating to admission to or conduct of examination.

4. Hence, w.e.f. 01 April 2017, services listed in para 3 (a) to (d) above provided to IIT Kanpur shall attract Service Tax.

5. This issues with the approval of Director.


28/3/17
(Munish Malik)
Finance Officer
X. 7950

To: officers@lists.iitk.ac.in