



GOVERNMENT OF INDIA

केन्द्रीय बस्तु और सेवा कर और केंद्रीय उत्पाद शुल्क आयुक्त का कार्यालय  
OFFICE OF THE COMMISSIONER OF CGST & CX  
हलदिया केंद्रीय बस्तु और सेवा कर और केंद्रीय उत्पाद शुल्क आयुक्तालय  
HALDIA CGST & CX COMMISSIONERATE  
बहु मंजिला इमारत, कस्टम हाउस, १५/१ स्ट्रैंड रोड, कोलकाता- ७००००१  
M.S.Building, Customs House, 15/1, Strand Road, Kolkata-700001

*Input (System)  
Datta  
14/08/18*



**TRADE NOTICE**

Trade Notice No: 23/ 2018

Dated: 13.08.2018

Attention of the Trade & Industry, Field formations, Departmental Officers and all others concerned is invited to the following **Circular** issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing.

Sl. No.	Circular No. & Date	Issuing Authority	Subject
1	Circular No. 55/29/2018 - GST issued under F.No. 354/159/2018 - TRU dated 10 <sup>th</sup> August, 2018.	Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes and Customs, OSD ( Tax Research Unit-II )New Delhi.	Taxability of services provided by Industrial Training Institutes (ITI) - regarding.

All the Trade Associations, Field Formations, Departmental Officers and all others concerned are, therefore, requested to follow the instructions/guidelines as mentioned in CBIC's above mentioned **Circular** which is also available at [www.cbec.gov.in](http://www.cbec.gov.in).

For full text and legal interpretation, the aforesaid **Circulars** may be referred to

Authority: (I) **F.No. 354/159/2018 - TRU dated 10<sup>th</sup> August, 2018.**

*MUM*  
(BIJOY KUMAR MALLICK)  
COMMISSIONER OF CGST & CX.,  
HALDIA COMMISSIONERATE

**C.No.II(39)1/GST/Hal/Tech/Trade Notice/2018/12275-12298** Dated : 14/8/18

Copy forwarded for information to:-

- The Chief Commissioner of Central GST, Kolkata.
- The Secretary, Indian Chamber of Commerce, 4 Indian Exchange Place, Kolkata - 700 001.
- The Secretary, Bengal Chamber of Commerce, 6, N. S. Road, Kolkata - 700 001.
- The Secretary, Bengal National Chamber of Commerce & Industry, 23, R.N. Mukherjee Road, Kolkata - 700 001.
- The Secretary, Bharat Chamber of Commerce, 9/1, Syed Amir Ali Avenue, Kolkata-700017.
- The Deputy Commissioner of Central Tax (System), Haldia Commissionerate Kolkata.
- The Dy./Asstt. Commissioner of Central Tax, A&N/Junglepur/Kharagpur/Hal-I/Hal-II Division, Anti-Evasion Unit of Haldia Commissionerate.
- Notice Board.
- All Chamber of Commerce.

*E. S.*  
13/08/18  
Asst. Commissioner (Hdqs. Tech)  
CGST & CX., Haldia Commissionerate



F. No. 354/159/2018-TRU  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes and Customs

New Delhi, the 10<sup>th</sup> August, 2018

To

The Principal Chief Commissioners / Chief Commissioners/ Principal Commissioners/ Commissioner of Central Tax (All) /  
The Principal Director Generals/ Director Generals (All).

Madam/Sir,

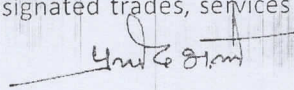
**Subject: Taxability of services provided by Industrial Training Institutes (ITI) - reg.**

Representations have been received requesting to clarify the following:

- (a) Whether GST is payable on vocational training provided by private ITIs in designated trades and in other than designated trades.
- (b) Whether GST is payable on the service, provided by a private Industrial Training Institute for conduct of examination against consideration in the form of entrance fee and also on the services relating to admission to or conduct of examination.

2. With regard to the first issue, [Para 1(a) above], it is clarified that Private ITIs qualify as an educational institution as defined under para 2(y) of notification No. 12/2017-CT(Rate) if the education provided by these ITIs is approved as vocational educational course. The approved vocational educational course has been defined in para 2(h) of notification ibid to mean a course run by an ITI or an Industrial Training Centre affiliated to NCVT (National Council for Vocational Training) or SCVT (State Council for Vocational Training) offering courses in designated trade notified under the Apprenticeship Act, 1961; or a Modular employable skill course, approved by NCVT, run by a person registered with DG Training in Ministry of Skill Development. Therefore, services provided by a private ITI in respect of designated trades notified under Apprenticeship Act, 1961 are exempt from GST under Sr. No. 66 of notification No. 12/2017-CT(Rate). As corollary, services provided by a private ITI in respect of other than designated trades would be liable to pay GST and are not exempt.

3. With regard to the second issue, [Para 1(b) above], it is clarified that in case of designated trades, services provided by a private ITI by way of conduct of entrance examination against consideration in the form of entrance fee will also be exempt from GST [Entry (aa) under Sr. No. 66 of notification No. 12/2017-CT(Rate) refers]. Further, in respect of such designated trades, services

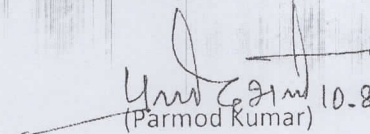
  
Yours faithfully,

provided to an educational institution, by way of, services relating to admission to or conduct of examination by a private ITI will also be exempt [Entry (b(iv)) under Sr. No. 66 of notification No. 12/2017-CT(Rate) refers]. It is further clarified that in case of other than designated trades in private ITIs, GST shall be payable on the service of conduct of examination against consideration in the form of entrance fee and also on the services relating to admission to or conduct of examination by such institutions, as these services are not covered by the exemption *ibid*.

4. As far as Government ITIs are concerned, services provided by a Government ITI to individual trainees/students, is exempt under Sl. No. 6 of 12/2017-CT(R) dated 28.06.2017 as these are in the nature of services provided by the Central or State Government to individuals. Such exemption in relation to services provided by Government ITI would cover both – vocational training and examinations conducted by these Government ITIs.

5. Difficulty if any, in the implementation of this circular may be brought to the notice of the Board.

Yours Sincerely,

  
(Parmod Kumar) 10.8.2018

OSD (TRU II)

Tele No.: 011-23092374

E-mail: [parmodkumar.71@gov.in](mailto:parmodkumar.71@gov.in)