

**F. No. 354/03/2018**  
Government of India  
Ministry of Finance  
Department of Revenue  
Tax research Unit

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**Room No. 156, North Block,  
New Delhi, 18<sup>th</sup> January 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: Corrigendum to Circular No. 28/02/2018-GST dated 08<sup>th</sup> January 2018 issued  
vide F.No. 354/03/2018 - reg.**

In Para 2 of the said circular,  
*for*

“It is immaterial whether the service is provided by the educational institution itself or the  
institution outsources the activity to an outside contractor.”

*read,*

“2.1 If the catering services is one of the services provided by an educational institution  
to its students, faculty and staff and the said educational institution is covered by the  
definition given under para 2(y) of notification No. 12/2017-Central Tax (Rate), then the  
same is exempt. [Sl. No. 66(a) of notification No. 12/2017-Central Tax (Rate) *refers*]

2.2 If the catering services, i.e., supply of food or drink in a mess or canteen, is provided  
by anyone other than the educational institution, then it is a supply of service at entry 7(i) of  
notification No. 11/2017-CT (Rate) [as amended vide notification No. 46/2017-CT (Rate)  
dated 14.11.2017] to the concerned educational institution and attracts GST of 5% provided  
that credit of input tax charged on goods and services used in supplying the service has not  
been taken, effective from 15.11.2017.”

Yours Faithfully,

Rachna  
Technical Officer (TRU)  
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