

Circular No. 05/2021-GST

**No. Tax/4(53)/GST-NOTN/2016
GOVERNMENT OF MANIPUR
DEPARTMENT OF TAXES**

Imphal, dated the 17th June, 2021

Circular No. 05/2021 – GST


To

The Additional Commissioner of Taxes/Joint Commissioner of Taxes (All)/Deputy Commissioner of Taxes/Assistant Commissioners of Taxes (All)/Superintendent of Taxes (All)/ Inspector of Taxes (All)

Subject: Clarification regarding applicability of GST on supply of foods in Anganwadis and Schools -reg.

Representations have been received seeking clarification regarding applicability of GST on the issues as to whether serving of food in schools under Mid-Day Meals Scheme would be exempt if such supplies are funded by government grants and/or corporate donations. The issue was examined by GST Council in its 43rd meeting held on 28th May, 2021.

2. Entry 66 clause (b)(ii) of notification No. 12/2017- State Tax (Rate) dated 28th June, 2017, exempts *Services provided to an educational institution, by way of catering, including any mid-day meals scheme sponsored by the Central Government or the State Government.* This entry applies to pre-school and schools.
3. Accordingly, as per said entry 66, any catering service provided to an educational institution is exempt from GST. The entry further mention that such exempt service includes mid- day meal service as specified in the entry. The scope of this entry is thus wide enough to cover any serving of any food to a school, including pre-school. Further, an Anganwadi *interalia* provides pre-school non-formal education. Hence, Aganwadi is covered by the definition of educational institution (as pre-school).
4. Accordingly, as per recommendation of the GST Council, it is clarified that services provided to an educational institution by way of serving of food (catering including mid- day meals) is exempt from levy of GST irrespective of its funding from government grants or corporate donations [under said entry 66 (b)(ii)]. Educational institutions as defined in the notification include aganwadi. Hence, serving of food to Anganwadi shall also be covered by said exemption, whether sponsored by government or through donation from corporates.
5. Difficulty if any, in the implementation of this circular may be brought to the notice of the Commissioner.


17/06/2021
(Ng. Roben Singh)
Commissioner of Taxes,
Manipur