OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES: ODISHA: CUTTACK.

No. POL-56/3/2017-Policy-CCT 17239/C.T Dated 20/11/2017

To

The Registrar
Rama Devi Women’s University
Bhubaneswar

Sub: Clarification regarding payment of GST to Service provider on account of personnel deployed for different services—reg.

Ref: Your office letter No. 5682 dt. 17.11.2017

Sir

In inviting a reference to your office letter on the subject cited above, I am directed to say that the listed services availed by your Organization will be exempt from levy of GST on the following grounds:-

1. R.D. Women’s University can be categorised as a Governmental Authority which is into providing education service.

2. Education service is a function entrusted to the Municipalities under Article 243W of the Constitution of India.

3. As per GOI Notification No.12/2017 dated 28.06.2017 and similar Notification issued by Government of Odisha, bearing No. 19873-FIN-CT1-TAX-0022-2017 dated 29.06.2017 pure services provided to a Governmental Authority by way of any activity in relation to any function entrusted to a Panchayat under Article 243G or a Municipality under Article 243W are exempt from levy of GST.

4. The manpower services availed by your Organization being a Pure Service falling under the aforesaid category are exempt from levy of GST.

This is issued with the approval of the Commissioner of Commercial Taxes, Odisha.

Yours faithfully,

Additional Commissioner of State Tax