

स्वयंसेवी शिक्षण संस्था संघ, राजस्थान

कार्यालय : वैदिक कन्या महाविद्यालय, राजापार्क, जयपुर - 302004.

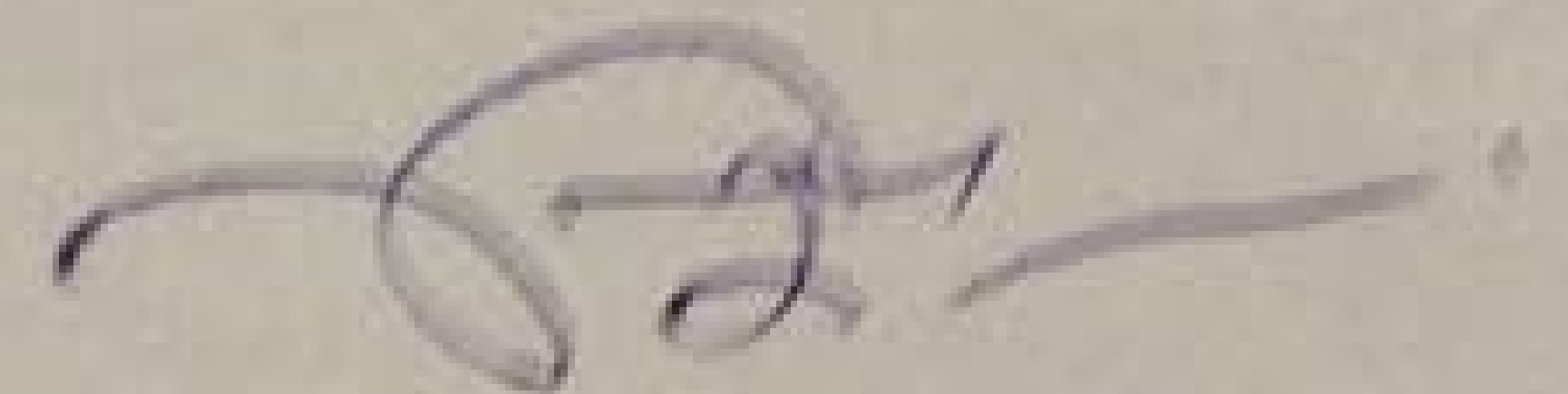
पत्रांक :

दिनांक : 24/09/2013

निजी विद्यालय सेवाकर से मुक्त

जयपुर। स्वयंसेवी शिक्षण संस्था संघ के मंत्री किशन मित्तल ने बताया कि विद्यालयों के लिए भारत सरकार के वित्त एवं राजस्व विभाग ने शिक्षा सेवा से सम्बन्धित सभी करों को समाप्त कर दिया है।

मंत्री किशन मित्तल ने बताया कि केन्द्र सरकार ने शिक्षा सेवाओं से सम्बन्धित एक स्पष्टीकरण दिनांक 19.9.2013 जारी कर शिक्षा से सम्बन्धित समस्त सेवाएं- वाहन, हॉस्टल, गृह व्यवस्था, सुरक्षा सेवाओं, कैंटीन आदि से प्राथमिक, उच्च माध्यमिक तथा व्यावसायिक शिक्षा देने वाले विद्यालयों को सेवा कर से मुक्ति प्रदान कर दी है।



(किशन मित्तल)

मंत्री

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कीशन मित्तल

(b) renting of immovable property;".

As defined in the said notification, "auxiliary educational services" means any services relating to imparting any skill knowledge, education or development of course content or any other knowledge-enhancement activity, whether for the students or the faculty, or any other services which educational institutions ordinarily carry out themselves but may obtain as outsourced services from any other person, including services relating to admission to such institution, conduct of examination, catering for the students under any mid-day meals scheme sponsored by Government, or transportation of students, faculty or staff of such institution.

3. By virtue of the entry in the negative list and by virtue of the portion of the exemption notification, it will be clear that all services relating to education are exempt from service tax. There are many services provided to an educational institution. These have been described as "auxiliary educational services" and they have been defined in the exemption notification. Such services provided to an educational institution are exempt from service tax. For example, if a school hires a bus from a transport operator in order to ferry students to and from school, the transport services provided by the transport operator to the school are exempt by virtue of the exemption notification.

4. In addition to the services mentioned in the definition of "auxiliary educational services", other examples would be hostels, housekeeping, security services, canteen, etc.

5. Thus the apprehensions conveyed in the representations submitted by certain educational institutions and organizations have no basis whatsoever. These institutions and organizations are requested not to give credence to rumours or mischievous suggestions. If there is any doubt they are requested to approach the Chief Commissioner concerned.

6. All concerned are requested to acknowledge the receipt of this circular.

(J.M.Kennedy)

Director, TRU

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