

GOVERNMENT OF KARNATAKA
(Department of Commercial Taxes)

No. KSA/GST.CR-05/2019-20

Office of the Commissioner of
Commercial Taxes
Vanijya Therige Karyalaya,
Gandhinagar,
Bengaluru-560009, Dated: 23-06-2021

COMMISSIONER OF COMMERCIAL TAXES CIRCULAR No. GST-02/2021


**Sub- Clarification regarding applicability of GST on supply of food 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 (12/2017) No FD 48 CSL 2017 dated: 29th June, 2017, exempts *Services provided to an educational institution, by way of catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory.* 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 the above instructions may please be brought to the notice of this office.



(SRIKAR M.S.)

Commissioner of Commercial Taxes
(Karnataka), Bengaluru.

**Commissioner of Commercial Taxes
Karnataka, Bangalore.**

To,
All Officers of the Department in the state