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# UNIVERSITY OF KERALA

Thiruvananthapuram, Kerala, India – 695 034

(Established as University of Travancore by the Travancore University Act in 1937 and reconstituted as University of Kerala by the Kerala University Act of 1957 and presently governed by the Kerala University Act of 1974 passed by the Kerala State Legislative Assembly)

(Re-accredited by NAAC with 'A' Grade)

FO/GST/2017

13/07/2017

## CIRCULAR

**Sub: Applicability of GST on Non-Educational services provided by Departments/Centres in the University.**

Consequent to the introduction of GST w.e.f 01/07/2017, a provisional GST Registration Number GSTIN:32AAAJU0328FIZJ has been allotted to the University.

Eventhough, educational services provided by the University to its students are exempted under GST, the following services provided to outsiders are within the ambit of GST and hence tax @ 18% shall be collected on such items additionally. An illustrative list of such items are listed below:

1. Lab Testing fees(Fees collected from students of the University alone is exempted).
2. Consultancy Fees.
3. Rental/lease charges for Hall, Stadium, Ground etc.
4. Accommodation/Guesthouse Charges if rent per day is Rs 1000 or more

The Departments/Centres/Sections collecting any such fees/income shall prepare and forward a statement in the following format along with a cheque/DD in favour of Finance Officer before 3<sup>rd</sup> of the succeeding month.

### REPORT FOR THE MONTH OF.....

Sl. No	Nature of Fees / Income	Date of Receipt and Receipt No	Name & Address of the party with Pincode	GST Number of the party if any	Basic Charge	GST@ 18%	Total
<b>TOTAL</b>							

Details of Remittance of Tax :Rs.....vide cheque/DD No:.....dtd.....

The above directions may be strictly complied with.

  
FINANCE OFFICER

Copy To

1. PS to Vice-Chancellor / Pro-Vice-Chancellor
2. PA tp Registrar / Controller of Examinations
3. All Head of Departments / Centres in the University
4. Deputy Registrars (Admin I,II & III)
5. Deputy Registrar Planning
6. Finance I
7. File copy