

NO.F.1-11(8)-TAX/GST/2021/20971-21070  
GOVERNMENT OF TRIPURA  
OFFICE OF THE CHIEF COMMISSIONER OF STATE TAX  
PANDIT NEHRU COMPLEX, GURKHABASTI  
AGARTALA, TRIPURA WEST, PIN-799006.

Dated, Agartala, the 28<sup>th</sup> June, 2021.

Circular No. 05/2021 – GST (State)

To  
The Additional Commissioner of State Tax/  
Deputy Commissioner of State Tax/  
Assistant Commissioner of State Tax (CDC)-I / II/  
Superintendent of State Tax (All)/  
Inspector of State Tax (All)

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

The Government of India, Ministry of Finance, Department of Revenue vide Circular No. 149/05/2021–GST dated 17<sup>th</sup> June, 2021 has issued a clarification regarding applicability of GST on supply of food in Anganwadis and Schools, in order to ensure uniformity in the implementation of the provisions of law across the field formations, which is annexed herewith.

In exercise of powers conferred by section 168 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) for the purpose of uniformity in the implementation of the Act it is instructed to follow the clarification issued vide Circular No. 149/05/2021–GST dated 17<sup>th</sup> June, 2021 by the Government of India, Ministry of Finance, Department of Revenue.

Encl.: Circular No. 149/05/2021–GST.

Vishal  
24/6/21  
(Dr. Vishal Kumar, IAS)  
Chief Commissioner of State Tax  
Government of Tripura

**Copy to:**

1. The P.S. to the Principal Secretary, Finance, Government of Tripura for favour of kind information to the Principal Secretary, Finance.
2. The P.S. to the Secretary, Finance, Government of Tripura for favour of kind information to the Secretary, Finance.
3. The Assistant Statistical Officer, Statistical Section, O/o the Commissioner of Taxes & Excise, Agartala with request to upload the Circular in the Official website [www.tripurataxes.nic.in](http://www.tripurataxes.nic.in).
4. Guard File.

Vishal  
24/6/21  
(Dr. Vishal Kumar, IAS)  
Chief Commissioner of State Tax  
Government of Tripura

CBIC-190354/36/2021-TRU Section-CBEC

Government of India  
Ministry of Finance  
Department of Revenue

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North Block, New Delhi,  
Dated the 17<sup>th</sup> June, 2021

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal  
Commissioners/ Commissioner of Central Tax (All) /  
The Principal Director Generals/ Director Generals (All)

Madam/Sir,

**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 43<sup>rd</sup> meeting held on 28<sup>th</sup> May, 2021.

2. Entry 66 clause (b)(ii) of notification No. 12/2017-Central 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, 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 anganwadi. 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 Board.

Yours faithfully,

(Rajeev Ranjan)

Under Secretary, TRU

Email: rajeev.ranjan-as@gov.in

Tel: 011 2309 5558