



**Government of Goa
Department of Commercial Taxes
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CIRCULAR
(No. 18 /2017-2018-GST)

Subject: Clarifications regarding GST on College Hostel Mess Fees – reg.

The educational institutions have mess facility for providing food to their students and staff. Such facility is either run by the institution/ students themselves or is outsourced to a third person. Supply of food or drink provided by a mess or canteen is taxable at 5% without Input Tax Credit [Serial No. 7(i) of Notification No. 38/1/2017-Fin(R&C)(11/2017-Rate) dated 30.06.2017, published in the Extraordinary Official Gazette No. 3, Series I No. 13 dated 30.06.2017 as amended vide Notification No. 38/1/2017-Fin(R&C)(46/2017-Rate) dated 14.11.2017, published in the Extraordinary Official Gazette Series I No. 32 dated 14.11.2017 refers]. It is immaterial whether the service is provided by the educational institution itself or the institution outsources the activity to an outside contractor.

2. Difficulty if any, in the implementation of this Circular may be brought to the notice of the undersigned.



(Dipak M. Bandekar)
Commissioner of State Tax

Note : Similar circular is issued under the Central Goods and Services Tax Act, 2017 by the Tax Research Unit, Dept. of Revenue, Ministry of Finance, GOI vide Circular No. 28/02/2018-GST dated 08th January, 2018.