

**Clarification on provision of service of transportation by educational institute to students, faculty and staff of such institutes**

Prior to July 2014, there was a practice prevalent there was non-levy of service tax on the service by way transportation by educational institution to the students, faculty or staff of such institution and it was liable for service tax in the said period which was not paid according to the said practice. To remove the disparity, now in the current notification central government has directed that no service tax is liable to be paid on aforesaid services of transportation by educational institution to the students, faculty or staff of such institution even for the period “Apr’2013 to July’2014”.

***[Notification No.45/2016-ST dated 30.09.2016]***