

1) Withdrawal of exemption on various services provided to educational institutes other than pre-school and higher secondary school

Earlier vide notification no. 25/2012 ST dated 20.06.2012; CBEC has provided the exemption on various services provided to educational institutions, which are as under:

- Transportation of students, faculty and staff;
- Catering, including any mid-day meals scheme sponsored by the Government;
- Security or cleaning or house-keeping services performed in such educational institution;
- Services relating to admission to, conduct of examination by such institutes.

However vide aforesaid notification; CBEC has restricted the exemption on aforementioned services and allowed the exemption only if such services are provided to an institute providing the services by way of pre-school educational and education up to higher secondary school or equivalent. Therefore, by virtue of restriction placed vide this notification, the exemption is now not applicable to education institutions above higher secondary which provides qualification recognised by any law and the institutions providing approved vocational education. ***[Notification No.10/2017-ST dated 08.03.2017]***