

**GOVERNMENT OF TAMIL NADU
COMMERCIAL TAXES DEPARTMENT
OFFICE OF THE COMMISSIONER OF COMMERCIAL TAXES
EZHILAGAM, CHENNAI-600 005
PRESENT: DR. T.V. SOMANATHAN, I.A.S.,
COMMISSIONER OF STATE TAX**

Circular No.29(2018) /2019-TNGST
(RC No.151/2018/A1/Taxation)

Dated:05.04.2019

Sub:	Clarifications regarding GST on College Hostel Mess Fees – Reg.
Ref:	<ol style="list-style-type: none"> 1. Circular No. 50/24/2018-GST, dated 31.07.2018 issued by the Department of Revenue, Ministry of Finance, Government of India, New Delhi. 2. Order No. 2/2018-Central Tax, Dated: 31.03.2018 issued by the Department of Revenue, Ministry of Finance, Government of India, New Delhi.

The Circular No. 16/2018-TNGST, dated 29.03.2019 was issued to clarify GST rate applicable on catering services, i.e., supply of food or drink in a mess or canteen in an educational institute.

2. Consequent to the decisions of 28th GST Council Meeting held on 21.07.2018, the contents of the Circular No. 16/2018-TNGST, dated 29.03.2019 have been incorporated in Sl. No. 7 (i) of the notification No. II(2)/CTR/662(a-1)/2018 Dt. 26/07/2018 amending the notification No. II(2)/CTR/532(d-13)/2018 Dt. 26/07/2018.

3. Also, the contents of Order No.2/2018 Central Tax Dt. 31/03/2018 issued by the GOI clarifying "that the GST rate on supply of food and/or drinks by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms (static

units), will be 5% without ITC" have been incorporated in Sl. No. 7(ia) of the notification No. II (2)/CTR/662(a-1)/2018 DT. 26.07.2018 amending the notification No. II(2)/CTR/532(d-14)/2017 Dt. 29.06.2017.

4. This pari materia circular is issued with reference to the circular issued by the Government of India on the recommendation of the GST Council in the reference cited.

Sd/-T.V.Somanathan
Commissioner of State Tax

To

All the Joint Commissioners (ST) Territorial and Enforcement in the State.

Copy to: (1) Principal Secretary to CT& Regn. Department.
(2) All Additional Commissioners of State Tax in the Commissionerate.
(3) Joint Commissioner (CS) for hosting in Departmental site.
(4) All Deputy Commissioners (ST) in the State.
(5) All Assistant Commissioners (ST) in the State.