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GOVERNMENT OF INDIA
MINISTRY OF FINANCE : DEPARTMENT OF REVENUE
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE
TAMILNADU & PUDUCHERRY
No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034

C.No. IV/16/10/2018-PCCO

Date: 2-02-2018

GST TRADE NOTICE NO.006/2018

Sub: GST - **Clarification on catering services provided by an educational institution**
- Corrigendum dated 18.01.2018 to Circular No.28/02/2018-GST dated 08.01.2018
- **Clarification regarding applicability on GST on Polybutylene feedstock and LPG retained for manufacture of specified goods** - Circular No.29/3/2018-GST dated 25.01.2018 - **Clarification on supplies made to Indian Railways classifiable under any chapter other than Chapter 86** - Circular No.30/4/2018-GST dated 25.01.2018 - **Classification of Telecommunication Antenna used at Base Transceiver Station / NodeB/NodeB** - Instruction No.1/2018-Customs dated 15.01.2018 - Communication thereof - Reg.

The Central Board of Excise & Customs [CBEC] has issued the following Circulars / Instructions on the above subject. The gist of the same is detailed as hereunder:

Sl. No.	Circular / Instruction No. & date	Gist of the Notifications
1	Corrigendum dated 18.01.2018 to Circular No.28/02/2018-GST dated 08.01.2018	Corrigendum to clarification provided vide Circular No.28/02/2018-GST dated 08.01.2018 - Clarified that [i] If catering service is one of the service provided by an educational institution to its student, faculty and staff and the said institution is covered by the specified definition, then the same is exempt. [ii] If the catering service is provided by anyone other than the educational institution attract GST at applicable rates, provided ITC on goods and services used in supplying the service has not been taken, effective from 15.11.2017. [Refer GST Trade Notice No.002/2018 dated 11.01.2018]
2	Circular No.29/3/2018-GST dated 25.01.2018	Clarified that GST will be payable by the refinery only on the net quantity of Polybutylene feedstock and LPG retained by manufacturer for the manufacture of Poly Iso Butylene and Propylene or Di-butyl para Cresol
3	Circular No.30/4/2018-GST dated 25.01.2018	Clarified that supplies made to Indian Railways in respect of goods classifiable under chapter 86 attract 5% GST rate with no refund of unutilized input tax credit and supply of other goods falling in any other chapter attract general applicable rates to such goods
4	Instruction No.1/2018-Customs dated 15.01.2018	Classification of Telecommunication Antenna used at Base Transceiver Station / NodeB/eNodeB under CTH 8517 62 90

2. This Trade Notice is being issued so as to sensitize the trade and field formations about the contents of the aforesaid references and for complete details, the respective references may please be referred in the CBEC's website www.cbec.gov.in.

3. All the Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the assesseees falling under their respective jurisdiction.

4. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.



[C.P. RAO]
PRINCIPAL CHIEF COMMISSIONER

To

- i. The Principal Commissioner / Commissioner of GST and Central Excise,
Chennai North / Chennai South / Chennai Outer / Coimbatore / Salem / Tiruchirappalli
/ Madurai / Puducherry / Chennai Audit I / Chennai Audit II / Coimbatore Audit /
Chennai Appeals I / Chennai Appeals II / Coimbatore Appeals Commissionerates
- ii. The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam,
No.3, Kamarajar Salai, Chepauk, Chennai-600005 **[By e-mail]**
- iii. Zonal RAC Members **[By e-mail]**

Copy to

The Computer Section, Chennai North Commissionerate [For uploading in website]