

## **Indian Maritime University**

### **FAQ's relating to GST**

**1. What is the status of Indian Maritime University (IMU), as an Education Service Provider under GST?**

Exemption provided to educational institutions under GST for the Services provided by an educational institution to its students, faculty and staff;

"educational institution" means an institution providing services by way of,-

- a) education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force;
- b) education as a part of an approved vocational education course;

**2. Whether IMU should register under GST, since IMU is exempted to charge GST on the education services provided?**

Yes, IMU should register under GST, since IMU will be liable to pay GST under Reverse Charge Mechanism for the services received by IMU from the un-registered supplier.

**3. Whether IMU needs to raise Invoice or Bill of Supply for the collection of Fees from students?**

IMU should raise the Bill of supply for the exempted supplies. Taxable Invoices shall be raised by IMU in case of any Taxable services provided by IMU for example, Leasing or Renting of IMU premises and Consultancy Services.

**4. Whether IMU needs to file returns as per the GST Returns schedule since IMU's services are exempted under GST?**

Yes, all the registered person under GST should file periodical returns under GST as per schedule including the exempted supplies.

**5. Whether, the IMU's premises leased out or rented out are chargeable under GST?**

Ans.: Yes.

**6. Whether, the Consultancy Services or Management Support Services rendered by IMU, are chargeable under GST?**

Ans.: Yes.

**7. Whether Fees collected from students by IMU Chargeable under GST?**

Ans.: No.

**8. Whether, IMU as a service recipient of the following services for the students are chargeable under GST by the service provider?**

Yes, Services provided to an educational institution, by way of,-

- (i) transportation of students, faculty and staff ,
- (ii) catering, security or cleaning or housekeeping services performed in such educational institution;
- (iii) services relating to admission to, or conduct of examination by, such institution;

**9. Whether GST is chargeable for Hostel Accommodation provided to Students by IMU?**

Ans.: No.

**10. Whether GST is chargeable by IMU for Guest House facilities?**

Ans.: IMU employees and other eligible officers/officials, on official tour not Chargeable, however on private visit Guest House charges with GST is applicable.

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Dir/Finance