



Ministry of Finance

Clarification regarding GST on supply of food and drinks in educational institutions.

Posted On: 11 APR 2018 7:42PM by PIB Delhi

With a view to remove any doubt or uncertainty regarding rate of GST applicable on supply of food and drinks in educational institutions, it is clarified that: -

- i. GST rate on supply of food and drinks in a mess or canteen in an educational institution attracts GST at 5% without INPUT Tax Credit (ITC).
- ii. If schools up to higher secondary level supply food directly to students, then the same are exempt from GST."

DSM/RM/KA

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