



**Date: 03.07.2025**

**CIRCULAR**

**Subject: Exemption of Certain Services Provided to EMRS from GST Liability**

1. Nests has received queries with respect to applicability of **Entry No. 66 of Notification No. 12/2017-Central Tax (Rate) dated 28<sup>th</sup> June 2017**, as amended from time to time, and related circulars issued by the Central Board of Indirect Taxes and Customs (CBIC).
2. In pursuance of the provisions under the Goods and Services Tax (GST) law and relevant notifications issued by the Government of India, it is hereby clarified for the information and compliance by all concerned EMRSs that **certain services provided to Eklavya Model Residential Schools (EMRS)** by external vendors/service providers are **exempt from levy of GST**, provided the services are used in the course of delivering education and meet the conditions specified under the applicable GST laws.
3. As per **Notification No. 12/2017-Central Tax (Rate) dated 28<sup>th</sup> June 2017**, as amended from time to time, and related circulars issued by the Central Board of Indirect Taxes and Customs (CBIC), the following services, when provided to EMRS (which qualify as educational institutions), are **exempt from GST**:
  - **Transportation of students, faculty and staff.**
  - **Catering services**, including services provided under any government-sponsored mid-day meal or nutritional scheme.
  - **Security, cleaning, or housekeeping services** performed in such educational institutions.
  - **Services relating to admission or conduct of examination** by such institutions.
4. All EMRSs are advised to ensure compliance with the relevant provisions of GST exemption. This will help them out to reduced/control costs as paying GST on above exempted services would lead to cost enhancement.
5. For any clarification regarding the scope of exemption or applicable provisions, vendors may refer to **Entry No. 66 of Notification No. 12/2017-Central Tax (Rate) dated 28<sup>th</sup> June 2017**, as amended from time to time, and related circulars issued by the Central Board of Indirect Taxes and Customs (CBIC).
6. This notification is issued to promote uniform understanding and compliance and shall come into force with immediate effect.
7. This issues with the approval of the competent authority.

**Sd/-**

(Gaurav Pawar)  
Deputy Commissioner (Finance)