



भारतसरकार /Government of India

वित्तमंत्रालयराजस्वविभाग

Ministry of Finance, Department of Revenue कार्यालयआयुक्त

/Office of the Commissioner

सी.जी.एस.टी.एवंकेंद्रीयउत्पादशुल्क

Central Goods Service Tax and Central Excise (CGST & CX)

२९, भरतपुरीप्रशासनिकक्षेत्र 29, Administrative Area, Bharatpuri

उज्जैन (मप्र)-४५६०१०/Ujjain (MP)-456010.

F.No.I(Gen) 19-04/GST/Trade Notice /19-20/

Ujjain, Date. 23.10.2019

इस पत्र के साथ मंत्रालय से प्राप्त अधिसूचना / परिपत्र / निर्देश व्यापार सूचना / जन सूचना / मुख्यालय उज्जैनसे जारी पत्र संख्या Trade Notice No./व्यापार सूचना संख्या 25/2019-20 dated 22.10.2019 की प्रति आयुक्तालय, सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क, उज्जैन के निम्नलिखित अधिकारियों एवं अन्य की सूचना / मार्ग दर्शन एवं आवश्यक कार्यवाही हेतु अग्रेषित की जा रही है :

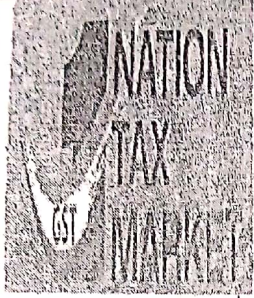
1. मुख्य आयुक्त, सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क, भोपाल ।
2. आयुक्त, सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क, मुख्यालय, उज्जैन ।
3. आयुक्त, (अपील)सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क, इंदौर ।
4. आयुक्त, सीमाशुल्क, इंदौर ।
5. आयुक्तलेखा परीक्षा, इंदौर ।
6. अपर / संयुक्त आयुक्त, सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क, उज्जैन ।
7. सभी उप आयुक्त / सहायक आयुक्त, सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क, मुख्यालय उज्जैन उज्जैनमुख्यालयशाखा(सांख्यिकी / निवारक / समीक्षा / कानूनी / गोपनीय / तकनीकी / लेखा परीक्षा/ न्याय निर्णयन-1/न्याय निर्णयन-11)
8. सभी प्रभागीय उप आयुक्त / सहायक आयुक्त, सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क, पीथमपुर- १/२/३, उज्जैन-१/२, रतलाम, खंडवा ।
9. समस्त व्यापार संघों / वाणिज्य संस्थानों / क्षेत्रीय सलाहकार समिति (Bhopal Zone) के सदस्यों एवं जन समस्या निवारण समिति के सदस्यों की सूचना हेतु ।
10. The Chairman, All India Manufacturers Organizations, Ujjain, Pithampur, Ratlam, Khandwa.
11. Webmaster, Hqrs. Ujjain.
12. गार्ड / मास्टर फाईल ।
13. नोटिस बोर्ड

संलग्न : उपरोक्तानुसार

(Handwritten signature)
सहायक आयुक्त

सी. जी. एस. टी. एवं केन्द्रीय उत्पाद शुल्क,
मुख्यालय उज्जैन

(Handwritten initials)



भारतसरकार / Government of India
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Ministry of Finance, Department of Revenue
सी.जी.एस.टी.एवंकेंद्रीयउत्पादशुल्क
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F.No.I(Gen)19-04/GST/Trade Notice/19-20/

Ujjain, Date. 22.10.2019

व्यापार सूचनासंख्या 25/2019-20
उज्जैन दिनांक 22.10.2019

Subject:- Clarification on applicability of GST exemption to the DG Shipping approved maritime courses conducted by Maritime Training Institutes of India – reg.

- 1 व्यापार एवं उद्योग वर्ग का ध्यान परिपत्र क्रमांक 117/36/2019-GST दिनांक 11.10.2019 पर आमंत्रित किया जाता है जो की फाइल क्रमांक 354/136/2019-TRU- भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, सीबीआईसी, नई दिल्ली द्वारा "Clarification on applicability of GST exemption to the DG Shipping approved maritime courses conducted by Maritime Training Institutes of India" के संबंध में जारी किया गया है (प्रति सन्नेग्र)।
- 2 उपरोक्त परिपत्र क्रमांक 117/36/2019-GST दिनांक 11.10.2019 की विषयवस्तु को आपके एसोसिएशन के सदस्यों को विशेष रूप से और सामान्य जन के ध्यान में लाये जाने का अनुरोध है।

संलग्न : उपरोक्त अनुसार

62/47
(डॉ. संदीप श्रीवास्तव)
प्रधान आयुक्त

F. No. 354/136/2019-TRU
Government of India
Ministry of Finance
Department of Revenue
(Tax research Unit)

Room No. 146, North Block,
New Delhi, the 11th October, 2019

To:

The Principal Chief Commissioners/ Chief Commissioners/ Principal
Commissioners/ Commissioner of Central Tax (All) /
The Principal Director Generals/ Director Generals (All)

Madam/Sir,

Subject: Clarification on applicability of GST exemption to the DG Shipping approved maritime courses conducted by Maritime Training Institutes of India – reg.

A representation has been received regarding applicability of GST exemption to the Directorate General of Shipping approved maritime courses conducted by the Maritime Training Institutes of India. The same has been examined and following is clarified.

2. Under GST Law, vide Sl. No. 66 of the notification No. 12/2017- Central Tax (Rate) dated 28.06.2017, services provided by educational institutions to its students, faculty and staff are exempt from levy of GST. In the above notification, “educational institution” has been defined to mean an institution providing services by way of education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force.
3. GST exemption on services supplied by an educational institution would be available, if it fulfils the criteria that the education is provided as part of a curriculum for obtaining a qualification/ degree recognized by law.
4. Section 76 of the Merchant Shipping Act, 1958 (44 of 1958) provides for the certificates of competency to be held by the officers of ships. It states that every Indian ship, when going to sea from any port or place, shall be provided with officers duly certificated under this Act in accordance with such manning scales as may be prescribed. Section 78 of the Act provides for several Grades of certificates of competency. Further, Section 79 provides that the Central Government or a person duly authorised by it shall appoint persons for the purpose of examining the qualifications of persons desirous of obtaining certificate of competency under section 78 of the Act.
5. In order to streamline and monitor the maritime education and trainings by maritime institutes and to administer the assessment agencies, the Merchant Shipping (standards of training, certification and watch-keeping for Seafarers) Rules, 2014 has been notified. Under Rule 9 of the said Rules, the Director General of Shipping is empowered to designate

assessment centres. Further the provisions of sub- rules (6), (7) and (8) of the Rule 4 of the said Rules, empowers the Director General of Shipping, to approve (i) the training course, (ii) training, examination and assessment programme, and (iii) approved training institute etc.

6. From the above discussion, it is seen that the Maritime Training Institutes and their training courses are approved by the Director General of Shipping which are duly recognised under the provisions of the Merchant Shipping Act, 1958 read with the Merchant Shipping (standards of training, certification and watch-keeping for Seafarers) Rules, 2014. Therefore, the Maritime Institutes are educational institutions under GST Law and the courses conducted by them are exempt from levy of GST. The exemption is subject to meeting the conditions specified at Sl. No. 66 of the notification No. 12/ 2017- Central Tax (Rate) dated 28.06.2017.

7. This clarification applies, *mutatis mutandis*, to corresponding entries of respective IGST, UTGST, SGST exemption notifications. Difficulty if any, in the implementation of this circular may be brought to the notice of the Board.

Yours Faithfully,

Susanta Mishra
Technical Officer (TRU)
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Tel: 011-23095558