

C. B. Thakar

Query-1 : What if hostel is run by a separate proprietorship firm though within school campus? GST on mess charges? Whether GST is applicable on hostel services provided by school? Reply- 1 : Though it is not clarified in query it is assumed that school is run by educational institution, where education will be principal supply. Providing hostel service will amount to composite supply and along with education service, it will be exempt vide entry 66 (a) in notification 12/2017(CT) Rate dated 28.6.2017. If the hostel service is provided by separate proprietorship concern, it will get exemption under entry 12A of notification 12/2017 (CT)Rate dated 28.6.2017. The hostel service should be for minimum 90 days and charges not exceeding Rs. 20000 per month. The mess service by such concern can be exempt if proved to be composite supply along with hostel service and hostel service is principal supply. If mess activ.....