



To, The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioner of Central Tax (All) /The Principal Director Generals/ Director Generals (All) Subject: Clarifications regarding applicability of GST on certain services – reg. Madam/Sir, Representations have been received seeking clarifications on the following issues: Applicability of GST on accommodation services supplied by Air Force Mess to its personnel; Applicability of GST on incentive paid by Ministry of Electronics and Information Technology (MeitY) to acquiring banks under Incentive scheme for promotion of RuPay Debit Cards and low value BHIM-UPI transactions. The above issues have been examined by GST Council in the 48th meeting held on 17th December, 2022. The issue -wise clarifications are given below: