

Circular No. 164 /20 /2021-GST North Block, New Delhi, Dated the 6th October, 2021
CBIC-190354/207/2021-TO (TRU-II)-CBEC Government of India Ministry of Finance Department of
Revenue (Tax Research Unit) To, The Principal Chief Commissioners/ Chief Commissioners/ Principal
Commissioners/ Commissioner of Central Tax (All), The Principal Director Generals/ Director Generals
(All) Madam/Sir, Subject: Clarifications regarding applicable GST rates & exemptions on certain
services—reg. Representations have been received seeking clarification in respect of applicable GST rates
on the following activities: Services by cloud kitchens/central kitchens, Supply of ice cream by ice
cream parlors, Coaching services to students provided by coaching institutions and NGOs under the
central sector scheme of „Scholarships for students with Disabilities&r.....