

Circular No. 151/07/2021-GST

Dated – 17th June, 2021

Clarification regarding GST on supply of various services by Central and State Board (such as National Board of Examination)

- (i) GST is exempt on services provided by Central or State Boards (including the boards such as NBE) by way of conduct of examination for the students, including conduct of entrance examination for admission to educational institution, Therefore, GST shall not apply to any fee or any amount charged by such Boards for conduct of such examinations including entrance examinations.
- (ii) GST is also exempt on input services relating to admission to, or conduct of examination, such as online testing service, result publication, printing of notification for examination, admit card and questions papers etc. when provided to such Boards.
- (iii) GST at the rate of 18% applies to other services provided by such Boards, namely of providing accreditation to an institution or to a professional (accreditation fee or registration fee such as fee for FMGE screening test) so as to authorize them to provide their respective services.

For more details, please follow: [https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular Refund 151.pdf](https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular_Refund_151.pdf)