

Circular No.154/10/2021-GST

Dated – 17th June, 2021

GST on service supplied by State Govt. to their undertakings or PSUs by way of guaranteeing loans taken by them

It is reiterated that guaranteeing of loans by Central or State Government for their undertaking or PSU is specifically exempt under said entry No. 34A.

For more details, please follow: https://www.cbic.gov.in/resources//htdocs-cbec/gst/Circular_Refund_154.pdf