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वाणिज्य कर
कार्यालय-कमिश्नर, वाणिज्य कर,
उत्तर प्रदेश

(जी०एस०टी० अनुभाग)

लखनऊ::दिनांक 24 अक्टूबर, 2019

समस्त जोनल एडीशनल कमिश्नर ग्रेड-1,
एडीशनल कमिश्नर ग्रेड-2(वि०अनु०शा०),
ज्वाइन्ट कमिश्नर (कार्यपालक/वि०अनु०शा०),
वाणिज्य कर, उत्तर प्रदेश।

विषय:- समुद्री ट्रेनिंग इन्स्टीट्यूट ऑफ इण्डिया (जो डी0जी0 शिपिंग द्वारा अनुमोदित) द्वारा चलाये जा रहे मेरीटाईम कोर्सेस पर कर की छूट के सम्बन्ध में स्पष्टीकरण ।

भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, सेंट्रल बोर्ड इन्डायरेक्ट टैक्सेस एण्ड कस्टम द्वारा समुद्री ट्रेनिंग इन्स्टीट्यूट ऑफ इण्डिया (जो डी0जी0 शिपिंग द्वारा अनुमोदित) द्वारा चलाये जा रहे मेरीटाईम कोर्सेस पर कर की छूट के सम्बन्ध में स्पष्टीकरण विषयक परिपत्र संख्या 117/36/2019-जी०एस०टी० दिनांक 11.10.2019 जारी किया गया है।

उक्त परिपत्र की छायाप्रति इस पत्र के साथ संलग्न कर इस अनुरोध के साथ प्रेषित है कि अपने अधीनस्थ अधिकारियों को अवगत कराते हुए अनुपालन कराना सुनिश्चित करें।

यह पत्र कमिश्नर, वाणिज्य कर, उत्तर प्रदेश के अनुमोदनोपरान्त जारी किया जा रहा है।
संलग्नक:-उपरोक्तानुसार।

भवदीय,

(अजीत कुमार शुक्ला)
एडीशनल कमिश्नर (विधि)
वाणिज्य कर, मुख्यालय ।

F. No. 354/136/2019-TRU
Government of India
Ministry of Finance
Department of Revenue
(Tax research Unit)

Room No. 146, North Block,
New Delhi, the 11th October, 2019

To:

The Principal Chief Commissioners/ Chief Commissioners/ Principal
Commissioners/ Commissioner of Central Tax (All) /
The Principal Director Generals/ Director Generals (All)

Madam/Sir,

Subject: Clarification on applicability of GST exemption to the DG Shipping approved maritime courses conducted by Maritime Training Institutes of India – reg.

A representation has been received regarding applicability of GST exemption to the Directorate General of Shipping approved maritime courses conducted by the Maritime Training Institutes of India. The same has been examined and following is clarified.

2. Under GST Law, vide Sl. No. 66 of the notification No. 12/2017- Central Tax (Rate) dated 28.06.2017, services provided by educational institutions to its students, faculty and staff are exempt from levy of GST. In the above notification, “educational institution” has been defined to mean an institution providing services by way of education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force.
3. GST exemption on services supplied by an educational institution would be available, if it fulfils the criteria that the education is provided as part of a curriculum for obtaining a qualification/ degree recognized by law.
4. Section 76 of the Merchant Shipping Act, 1958 (44 of 1958) provides for the certificates of competency to be held by the officers of ships. It states that every Indian ship, when going to sea from any port or place, shall be provided with officers duly certificated under this Act in accordance with such manning scales as may be prescribed. Section 78 of the Act provides for several Grades of certificates of competency. Further, Section 79 provides that the Central Government or a person duly authorised by it shall appoint persons for the purpose of examining the qualifications of persons desirous of obtaining certificate of competency under section 78 of the Act.
5. In order to streamline and monitor the maritime education and trainings by maritime institutes and to administer the assessment agencies, the Merchant Shipping (standards of training, certification and watch-keeping for Seafarers) Rules, 2014 has been notified. Under Rule 9 of the said Rules, the Director General of Shipping is empowered to designate

assessment centres. Further the provisions of sub- rules (6), (7) and (8) of the Rule 4 of the said Rules, empowers the Director General of Shipping, to approve (i) the training course, (ii) training, examination and assessment programme, and (iii) approved training institute etc.

6. From the above discussion, it is seen that the Maritime Training Institutes and their training courses are approved by the Director General of Shipping which are duly recognised under the provisions of the Merchant Shipping Act, 1958 read with the Merchant Shipping (standards of training, certification and watch-keeping for Seafarers) Rules, 2014. Therefore, the Maritime Institutes are educational institutions under GST Law and the courses conducted by them are exempt from levy of GST. The exemption is subject to meeting the conditions specified at Sl. No. 66 of the notification No. 12/ 2017- Central Tax (Rate) dated 28.06.2017.

7. This clarification applies, *mutatis mutandis*, to corresponding entries of respective IGST, UTGST, SGST exemption notifications. Difficulty if any, in the implementation of this circular may be brought to the notice of the Board.

Yours Faithfully,

Susanta Mishra
Technical Officer (TRU)
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