

## No GST on food supply to pre-schools, anganwadis, mid-day meals

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**SUPPLYING FOOD TO** schools under mid-day meal scheme, pre-schools and anganwadis is exempt from GST, the Central Board of Indirect Taxes and Customs (CBIC) has said.

Issuing a set of clarification on certain decisions taken by the GST Council in its 43rd meeting on May 28, the CBIC said it had received representations regarding applicability of GST on the issues as to whether serving of food in schools under mid-day meals scheme would be exempt if such supplies are funded by government grants and/or corporate donations.

Under the goods and services tax (GST), any catering service, including mid-day meals, provided to an educational institution is exempt from the levy.

The CBIC said this would cover serving of any food to a school, including pre-school. Further, an anganwadi inter alia provides pre-school non-formal education and hence, anganwadi is covered by the definition of educational institution (as pre-school). "...it is clarified that services provided to an educational institution by way of serving of food (catering including mid-day meals) is exempt from levy of GST irrespective of its funding from government grants or corporate donations," the CBIC said on June 17.