

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
LOK SABHA
UNSTARRED QUESTION NO.132

TO BE ANSWERED ON MONDAY, NOVEMBER 25, 2024 /AGRAHAYANA 4, 1946
(SAKA)

GST ON EDUCATIONAL MATERIALS

132. Dr. D Ravi Kumar:

Will the Minister of FINANCE be pleased to state:

- (a) whether Goods and Services Tax (GST) is collected for education, educational books, educational institutions, and education-related services;
- (b) if so, the details of GST collected from the above services during the last three years;
- (c) whether GST is collected for issuing education-related certificates to students, such as migration certificates, duplicate certificates, etc.;
- (d) if so, whether the Government has any plans to exempt the above education-related services from GST; and
- (e) the measures proposed to be taken to provide relief to the education sector in terms of GST to ensure affordability and accessibility for students?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF FINANCE

(SHRI PANKAJ CHAUDHARY)

(a): GST rates and exemptions are prescribed on the basis of the recommendations of the GST Council, which is a constitutional body comprising of members from both the Union and State/UT Governments.

Services provided by educational institutions to its students, faculty, and staff are exempt from GST.

‘Educational institution’ has been defined under GST exemption notification to mean an institution providing services by way of:

- (i) pre-school education and education up to higher secondary school or equivalent;
- (ii) education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force;
- (iii) education as a part of an approved vocational education course.

Furthermore, supply of services relating to admission or conduct of examination by educational institutions are exempt from GST.

Additionally, the following services provided to schools, up to higher secondary, are also exempt:

- (i) transportation of students, faculty and staff;
- (ii) catering, including mid-day meals sponsored by government;
- (iii) security or cleaning or housekeeping services.

Services of affiliation provided by a Central or State Educational Board or Council or any other similar body, by whatever name called, to Government schools have been given exemption from GST w.e.f. 10.10.2024 as recommended by GST Council in its 54th meeting.

Other than the above exempted education services, the services such as commercial training and coaching services attract 18% GST rate.

Printed books including Braille books, Newspapers, journals and periodicals, whether or not illustrated or containing advertising material, and Children's picture, drawing or coloring books attract Nil GST rate.

(b): The data for GST collected on education services, which are not exempted, such as commercial training and coaching, for the past three years is tabulated below:

SAC Code : 9992

Financial Year	GST Collected in Cash* (Rs Crores)
2021-2022	2,859.49
2022-2023	4,342.26
2023-2024	4,792.40

* Data Source: GSTN.

(c): The fee charged for issuance of migration certificates and duplicate certificates by educational institutions to its students is exempt from GST.

(d) & (e): GST rates and exemptions are prescribed on the basis of the recommendations of the GST Council, which is a Constitutional body comprising of members from both the Union and State/UT Governments. Details of exemptions from GST on education related services have been given in the reply to parts (a) & (c) above. Currently there is no recommendation from the GST Council for further exemption in this regard.
