

भारत सरकार  
स्वास्थ्य और परिवार कल्याण मंत्रालय  
स्वास्थ्य और परिवार कल्याण विभाग

लोक सभा  
अतारांकित प्रश्न संख्या: 2106  
12 दिसंबर, 2025 को पूछे जाने वाले प्रश्न का उत्तर  
विदेशी चिकित्सा ग्रेजुएट परीक्षा के लिए जीएसटी

†2106. डॉ. बच्छाव शोभा दिनेश:

क्या स्वास्थ्य एवं परिवार कल्याण मंत्री यह बताने की कृपा करेंगे कि:

- (क) क्या विदेशी चिकित्सा ग्रेजुएट परीक्षा (एफएमजीई) पर माल और सेवा कर (जीएसटी) लागू है;
- (ख) यदि हां, तो तत्संबंधी ब्यौरा क्या है और इस संबंध में संबंधित विभाग द्वारा क्या दिशानिर्देश और परिपत्र जारी किए गए हैं;
- (ग) क्या ऐसा एकत्रित जीएसटी वापस कर दिया गया है या नहीं और यदि हां, तो तत्संबंधी ब्यौरा क्या है और यदि नहीं, तो इसके क्या कारण हैं; और
- (घ) अभ्यर्थियों से पाठ्यक्रम शुल्क के रूप में एकत्र किया गया यह जीएसटी कब तक वापस कर दिया जाएगा?

उत्तर

स्वास्थ्य और परिवार कल्याण मंत्रालय में राज्य मंत्री  
(श्रीमती अनुप्रिया पटेल)

(क) से (घ): विदेशी चिकित्सा स्नातक परीक्षा (एफएमजीई) आयुर्विज्ञान में राष्ट्रीय परीक्षा बोर्ड (एनबीईएमएस) द्वारा आयोजित एक जांच परीक्षा है। केंद्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड (सीबीआईसी) के दिनांक 17 जून, 2021 के परिपत्र संख्या 151/07/2021-जीएसटी (अनुलग्नक) के अनुसार, एफएमजीई पर 18 प्रतिशत की दर से जीएसटी लागू है।

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**Inputs on Lok-Sabha unstarred Q. No.2106.****Agarwal Anurag** <anurag@natboard.edu.in >

Mon, 08 Dec 2025 3:06:48 PM +0530

To "MEP Section"<mepolicy-mohfw@gov.in>,"Kumar Rahul"<kumar.rahul@nic.in>,"RANJAN DOLEY"<ranjan.doley90@nic.in>  
Cc "Office Executive Director"<edoffice@natboard.edu.in>

Sir,

Please refer to MoHFW email dated 08-12-2025 regarding the subject matter cited above. The comments of NBEMS are as under:

Sr. No.	Questions	NBEMS Reply
i.	(a) Whether Goods and Services Tax (GST) is applicable for FMGEs (Foreign Medical Graduate Examination)	GST is applicable on FMGE (Foreign Medical Graduate Examination). FMGE is conducted by the National Board of Examinations in Medical Sciences (NBEMS). As clarified by the Central Board of Indirect Taxes and Customs (CBIC) in Circular No. 151/07/2021-GST dated 17 June 2021, GST at the rate of 18 percent applies to services other than conduct of examinations, including accreditation fee or registration fee such as the fee for FMGE screening test. Para 4(iii) of the circular states that GST at 18 percent is applicable on fee charged for FMGE screening test.  A copy of the circular is attached at Annexure 1.
ii.	(b) If so, the details thereof along with the guidelines and circulars issued by the concerned department in this regard	The matter has been clarified in CBIC Circular No. 151/07/2021-GST dated 17 June 2021 titled "Clarification regarding GST on supply of various services by Central and State Boards (such as National Board of Examination)". A copy of the circular is attached at Annexure 1.
iii.	(c) Whether such collected GST has been refunded or not and if so, the details thereof and if not, the reasons therefor; and	Since GST is applicable on FMGE, the question of refund of GST collected does not arise.
iv.	(d) The time by which this GST so collected as course fee from	In view of reply at (c), this question is not applicable.

Sr. No.	Questions	NBEMS Reply
	candidates is to be refunded?	

This is for your kind information and is issued with the approval of Honorary Executive Director, NBEMS.

Yours sincerely,

डॉ अनुराग अग्रवाल / Dr Anurag Agarwal  
M.D. (Radiodiagnosis)  
अपर निदेशक (SAG) / Additional Director (SAG)  
आयुर्विज्ञान में राष्ट्रीय परीक्षा बोर्ड / National Board of Examinations in Medical Sciences  
नई दिल्ली / New Delhi

**1 Attachment(s)**

Annexure 1 - Circular.pdf  
460.6 KB

**CBIC-190354/36/2021-TRU Section-CBEC**

**Government of India  
Ministry of Finance  
Department of Revenue**

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**North Block, New Delhi,  
Dated the 17<sup>th</sup> June, 2021**

**To,**

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

**Madam/Sir,**

**Sub– Clarification regarding GST on supply of various services by Central and State Board (such as National Board of Examination)–reg.**

Certain representations have been received seeking clarification in respect of taxability of various services supplied by Centre and State Boards such as National Board of Examination (NBE). These services include entrance examination ( on charging a fee) for admission to educational institution, input services for conducting such entrance examination for students, accreditation of educational institutions or professional so as to authorise them to provide their respective services. The issue was examined by GST Council in its 43<sup>rd</sup> meeting held on 28<sup>th</sup> May, 2021.

2. *Illustratively*, NBE provides services of conducting entrance examinations for admission to courses including Diplomat National Board (DNB) and Fellow of National Board (FNB), prescribes courses and curricula for PG medical studies, holds examinations and grant degrees, diplomas and other academic distinctions. It carries out all functions as are normally carried out by central or state educational boards and is thus a central educational board.

3. According to *explanation 3(iv)* of the notification No. 12/ 2017 CTR, “Central and State Educational Boards” are treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students.

Therefore, NBE is an 'Educational Institution' in so far as it provides services by way of conduct of examination, including any entrance examination, to the students.

3.1 Following services supplied by an educational institution are exempt from GST vide sl. No. 66 of the notification No. 12/ 2017- Central Tax (Rate) dated 28.06.2017,

*Services provided -*

*(a) by an educational institution to its students, faculty and staff;*

*(aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee;*

3.2 Similarly, services provided to an educational institution, relating to admission to, or conduct of examination is also exempt from GST [sl. No. 66 (b)(iv)-12/2017-CT(r)].

3.3 Educational institutions are defined at 2(y) of the said notification as follows-

*“(y) educational institution” means 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 recognized by any law for the time being in force;*

*(iii) education as a part of an approved vocational education course;”;*

Further, clause (iv) of Explanation of said notification reads as below:

*“(iv) For removal of doubts, it is clarified that the Central and State Educational Boards shall be treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students”*

4. Taking into account the above, the GST Council has recommended, to clarify as below:

- (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 [**under S. No. 66 (aa) of notif No. 12/2017-CT(R)**]. 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

**Circular No. 151/07/2021-GST**

of notification for examination, admit card and questions papers etc, when provided to such Boards [**under S. No. 66 (b) (iv) of notif No. 12/2017-CT(R)**].

- (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 authorise them to provide their respective services

5. Difficulty if any, in the implementation of this circular may be brought to the notice of the Board.

Yours faithfully,

(Rajeev Ranjan)  
Under Secretary, TRU  
Email: rajeev.ranjan-as@gov.in  
Tel: 011 2309 5558