

|    | <b>Actions</b>  | <b>By Whom</b>  | <b>Time limit</b>   |
|----|---|---|---|
| 1. | Furnish electronically details of <b>outward supplies</b> (in <b>GSTR-1</b> ) and <u>auto-communicate</u> to the registered recipients of such supplies in <b>GSTR-2A/ GSTR-4A/ GSTR-6A</b> (S. 37)                             | Every Registered Person<br><i>(including Casual Taxable Person)</i><br><u>Other than-</u><br>(i) Input Service Distributor (S 2(61))<br>(ii) Non-resident Taxable Person (S 2(77))<br>(iii) Composition Tax Payer (S 10)<br>(iv) Govt. Deptt. etc. making TDS (S 51)<br>(1% on supply exceeding Rs. 2.5 lakh)<br>(v) E-Commerce Operator making TCS (S 52) (1% of taxable supplies made through it) | <u>On or before 10<sup>th</sup> Day</u> of the month succeeding the tax period.   |
| 2. | (a) <u>Verify, validate, modify or delete</u> the details of <b>inward</b> supplies, which is auto-communicated to him under S. 37 through <b>GSTR-2A</b> . In turn he will communicate the changes, if any, to the supplier in | Every Registered Person<br><i>(including Casual Taxable Person)</i><br><u>Other than-</u><br>(i) Input Service Distributor<br>(ii) Non-resident Taxable Person<br>(iii) Composition Tax Payer<br>(iv) Govt. Deptt. Making TDS   | After the tenth day but on or before the fifteenth day of the month succeeding the tax period.<br><b>(i.e. from 11<sup>th</sup> to 15<sup>th</sup> day)</b> |

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|           | <p><b>GSTR-1A</b> [S. 38(1) &amp; (3)]</p> <p>(b) Furnish electronically details of <b>inward supplies</b>, including reverse charge supplies, IGST supplies and import supplies in <b>GSTR-2</b>.<br/>[Under S. 38(2)]</p> <p>(c) If details furnished above remains unmatched, rectify and pay tax &amp; interest for short payment, if any.</p> | <p>(v) E-Commerce Operator making TCS</p>   |   |
| <p>3.</p> | <p>Furnishing of <b>Monthly Return</b> In <b>GSTR-3</b><br/>[Under S. 39(1)]</p>   | <p>Every Registered Person <i>(including Casual Taxable Person)</i><br/><u>Other than-</u><br/>(i) Input Service Distributor<br/>(ii) Non-resident Taxable Person<br/>(iii) Composition Tax Payer<br/>(iv) Govt. Deptt. etc. making TDS</p> | <p>For every <b>calendar month or part thereof</b> - <u>On or before the twentieth day</u> of the month succeeding such calendar month or part thereof.</p> <p><b>Even NIL Return.</b> [S. 39(8)]</p> |

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|    |  | (v) E-Commerce Operator making TCS                               |   |
|    | In <b>GSTR-4</b><br>[Under S. 39(2)]             | Registered Composition Tax Payers                                | For each <b>quarter</b> or part thereof, <u>within eighteen days</u> after the end of such quarter.<br><b>Even NIL Return.</b> [S. 39(8)]   |
|    | In <b>GSTR-7</b><br>[Under S. 39(3)]             | Registered Govt. Deptt. etc. making TDS                          | For the <b>month</b> in which such deductions have been made <u>within ten days</u> after the end of such month.  |
|    | In <b>GSTR-6</b><br>[Under S. 39(4)]             | Registered Input Service Distributor                             | For every calendar <b>month</b> or part thereof, <u>within thirteen days</u> after the end of such month.   |
|    | In <b>GSTR-5</b><br>[Under S. 39(5)]             | Registered Non-resident Taxable Person                           | For every calendar <b>month</b> or part thereof, <u>within twenty days</u> after the end of a calendar month <b>or</b> <u>within seven days</u> after the last day of the period of registration <b>whichever is earlier.</b> |
|    | In <b>GSTR-8</b><br>[Under S. 52(4)]             | E-Commerce Operator making TCS                                   | <u>Within ten days</u> after the end of such month  |
| 4. | Payment of Tax [S. 39(7)]                        | For Return filed under S. 39(1), S. 39(2), S. 39(3) and S. 39(5) | <u>Not later than the last date</u> on which he is required to furnish such return.   |
|    | Payment of Tax by Input Service Distributor      | For Return filed under S. 39(4)                                  | ??  |
|    | Payment of Tax by E-commerce Operator [S. 52(3)] | For Return filed under [S. 52(4)]                                | <u>Within ten days</u> after the end of the month in which such collection is made  |

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| 5. | Revised Return [S. 39(9)]                        | For Return filed under S. 39(1), S. 39(2), S. 39(3), S. 39(4) and S. 39(5)  | Within the due date for furnishing of return for the month of September/quarter ending September OR within the actual date of furnishing of relevant <b>annual return</b> , whichever is earlier. |
|    | Revised Return by E-commerce Operator [S. 52(6)] | For Return filed under [S. 52(4)]   | Within the due date for furnishing of return for the month of September OR within the actual date of furnishing of relevant <b>annual return</b> , whichever is earlier.                          |
| 6. | Annual Return In <b>GSTR-9</b> [Under S. 44(1)]  | Every Registered Person <u>Other than-</u><br>(i) Input Service Distributor<br>(ii) Non-resident Taxable Person<br>(iii) Casual Taxable Person<br>(iv) Govt. Deptt. etc. making TDS<br>(v) E-Commerce Operator making TCS | <u>On or before the thirty first</u> day of December following the end of such financial year.  |
|    | Annual Return In <b>GSTR-9A</b> [Under S. 44(1)] | By Composition Tax Payer  | -Do-  |
|    | Annual Return In <b>GSTR-9B</b> [Under S. 44(2)] | Turnover exceeds one crore of rupees.   | -Do-<br><b>Audited Annual Accounts and Reconciliation Statement to be attached with Annual Return.</b>  |

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|    | Annual Return<br>In ?? [Under S. 52(5)]                 | By E-commerce Operator<br>making TCS   | Before the <u>thirty first</u> day of<br>December following the<br>end of such financial year<br>(i.e. within 30 <sup>th</sup> December) |
| 7. | Final Return<br>In <b>GSTR-10</b> [Under S.<br>45]      | Every registered person<br>who is required to furnish<br>a return under section<br>39(1) and whose<br>registration has been<br>cancelled | <u>Within three months</u> of the<br>date of cancellation <u>or</u> date<br>of order of cancellation,<br><u>whichever is later</u>       |
| 8. | Details of inward<br>Supplies In <b>GSTR-11</b><br>[??] | Taxable Person with<br>Unique Identification<br>Number   | ??   |

| Supplier   | Receiver and Supplier  | Receiver               |
|--|--|------------------------|
| GSTR 1: outward supply                           | GSTR 2A auto populated   | GSTR 2A auto populated |
| Revise GSTR 1 based on auto<br>populated GSTR 1A | GSTR 1: outward supply   |                        |
|  | GSTR 2 confirming GSTR 2A                                      |                        |
|  | Or, GSTR 1A revising GSTR 2A                                   |                        |
|  | GSTR 3 auto populated based<br>on GSTR 1 and GSTR 2.           |                        |
|  | GSTR 3B summary return<br>replacing GSTR 3 till August<br>2018 |                        |

## 1. What were pre-GST laws laid down for Educational Institutions

Services provided by an educational institution to its students or faculty or staff were exempt. (Mega Exemption -Notification Number ST-25/2012 dated 20/06/2012)

Later the exemption in relation to services provided to educational institutions was modified with effect from 01-04-2014 and scope of the exemption for services provided to the Educational Institutions (Institution providing pre-school education and education up to higher secondary school or equivalent) was restricted to some specified services namely-

1. Transportation of students, faculty and staff
2. Catering, including any mid-day meals scheme sponsored by the Government;
3. Security services performed in such educational institution
4. Cleaning services performed in such educational institution
5. House-keeping services performed in such educational institution
6. Services relating to admission to, or conduct of examination by, such institution

Any other service provided apart from those mentioned above to educational institution (Institution providing pre-school education and education up to higher secondary school or equivalent) was taxable.

Also, any service provided to an institution other than Institution providing pre-school education and education up to higher secondary school or equivalent was taxable.

## 2. What is an Educational Institution under GST?

Under GST, "educational institution" is defined as an institution providing services by way of:

- Pre-school education and education up to higher secondary school or equivalent;
- Education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force;
- Education as a part of an approved vocational education course;

## 3. Are Educational Services considered as Supply and its Taxability

Taxable supply means a supply of goods or services or both which is leviable to tax under GST; The following services provided by an educational institution to its students, faculty and staff or to an educational institution are not required to be taxed under GST.

Transportation of students, faculty and staff;

Catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory;

Security or cleaning or house-keeping services performed in such educational institution;

Services relating to admission to, or conduct of examination by, such institution up to higher secondary;

Provided that any service provided to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent is treated as a taxable service.

## 4. Exemptions available to Institutions

1. Income from education is wholly exempt from GST if a charitable trust is running a school, college or education institution for abandoned, orphans, homeless children, physically or mentally abused persons, prisoners or persons over the age of 65 years or above residing in a rural area.
2. Government or local authority or governmental authority carrying on the activity of education is exempted from GST as this is not included in the ambit of supply of services. For Example – Government schools / Municipal schools.
3. Education provided by below are also Exempted Under GST:

a. National skill development corporation set up by the Indian government

b. National skill development corporation approved sector skill councils

c. National skill development corporation approved assessment agencies

d. The national skill development programs approved by NSDC Vocational skill development program approved under national skill certification and monetary reward scheme

e. Any scheme implemented by NSDC with training partners

4. Exemption has also been granted to the services provided by the IIM–

a. 2 year full-time residential PG programs in Management for Post Graduate Diploma in Management, admission in which is granted via CAT

b. Fellowship programs in Management

c. 5 Year Integrated Programs in management studies (but excludes the Executive Development Program).

## 5. Should educational institutions be registered under GST?

- Where the educational institution is providing only education as a service then such fees are chargeable at NIL rate and such educational institutions are not required to be registered.
- Where educational institutions are also providing other supplies or other services, i.e., providing books to students, providing shoes or uniforms etc to students then in such cases such institutions are liable to get themselves registered.

## 6. Applicability of GST on Higher Educational Institutions

Services provided to higher educational institutions are taxable. While services provided by an educational institution are out of the GST ambit, the same is not the case with services provided to an educational institution.

The GST exemption on procurements is available only to schools (from pre-school up to higher secondary school or its equivalent). Hence, the 'input' or supply of services such as transportation, catering, housekeeping, services relating to admission or conduct of examination to higher educational institutions will bear GST levy. This will have to be borne by the higher educational institution.

## 7. Applicability of GST on Training programs, camps, yoga programs and other events

Training programs, camps, yoga programs and other events would be considered a commercial activity, liable for GST.

## 8. Whether books or stationery distributed to students covered under GST?

Uniform, stationery, and other non-academic related supplies are taxable under GST. Supplies provided by third parties like the musical instrument, computers, sports equipment and after-school activities offered directly by third parties are also taxable.

Supply of books is exempt under GST.

## **9. Chargeability of GST on Private Coaching centres and Distance Education**

1. Private institution and coaching centres do not have any specific curriculum and do not conduct any examination or award any qualification. Hence taxable at the rate of 18 percent.
2. Distance Education is taken up generally for higher education and hence taxable at the rate of 18 percent.

The importance of education in India can't be undermined due to the majority of the population below 25 years of age. Due to the large population and poverty, Education should easily be available at less cost. Implementation of GST has led to rise in the cost of the higher education and Distance Education.

When schools were considered and exempted from GST, the government had to give the same consideration to HEIs as well, which would have avoided such a situation.