



KERALA UNIVERSITY OF HEALTH SCIENCES

ABSTRACT

Finance- Applicability of GST @18% on the service of affiliation provided by the University to colleges- Approved -Orders issued.

GENERAL FINANCE (B) SECTION

U.O.No : 129/2024/finance/KUHS

Date : 29-10-2024

Read :- Circular No.234/28/2024-GST dated 11/10/2024 issued by the Department of Revenue (Tax Research Unit), Ministry of Finance, Govt. of India

ORDER

As per the reference cited above, the GST Council in its 54th meeting held on 9th September 2024, at New Delhi, clarified that the affiliation services provided by the universities to their constituent colleges are not covered within the ambit of exemptions provided to educational institutions in the notification No. 12/2017-CT(R) dated 28/06/2017 and GST at the rate of 18% is applicable on the affiliation services provided by the universities.

Considering the matter in detail, the Hon'ble Vice Chancellor, in exercise of powers vested under Section 12(7) of the University Act, has given approval for implementing the applicability of GST @18% on the service of affiliation provided by the University to colleges with effect from 11/10/2024 as per the clarification issued by the Ministry of Finance, Government of India, in this university, subject to the ratification by the Finance Committee and Governing Council.

Registrar

To
Academic General Section

Copy To,
All Constituent Colleges (by publishing in University Website)
PS/PA to Hon'ble VC/PVC/ Registrar/CE/FO
Joint Registrar, Academic Branch
Joint Director, KSAD
SF/OC

Forwarded/By Order

Section Officer

