

NATIONAL INSTITUTE OF TECHNICAL TEACHERS TRAINING AND RESEARCH
Taramani, Chennai-600113

Ref: Admin/Accts/GST/2021-22/C-31

Date: 17.12.2021

CIRCULAR

Sub: Withdrawal of GST Exemption on Pure Services to all Governmental Authority with effect from 01.01.2022 – reg.

Notification 12/2017 Central Tax (Rate) dated 28.06.2021 issued by Central Board of Direct Taxes had exempted GST on supply of Pure Services like Security, Manpower, Horticulture, Civil, Electrical and AMC to any Governmental Authority. NITTTR, Chennai, being covered under the ambit of Governmental Authority had availed the exemption of GST on supply of pure services based on the above Notification. However, the exemption from GST on Pure Services hitherto given to all Governmental Authority or Government Entity had been withdrawn by the Central Board of Direct Taxes vide Notification No.16/2021 – Central Tax (Rate) dated 18.11.2021 with effect from 1st January 2022.

Consequent to the recent CBDT Notification 16/2021 dated 18.11.2021, all those who are providing pure services like Security, House Keeping and Man power services etc are hereby requested to **claim GST in their monthly bills commencing from 01.01.2022. The claims for the month of December 2021 will be paid without GST. This is also applicable to the new contracts to be entered into.**

The information may be taken note of by all those who are dealing with the suppliers of pure services.

Uthayakumar
20/12/21

DIRECTOR

To

1. All HoDs / HoCs including Extension centres through e-mail
2. Director's Office
3. Notice Board

Copy to

Head-in-charge, Dept. of CSE – to upload in the website