

Receipt No : 85428/2019/Policy Section
12099/2019

File No. POL-56/3/2017-Policy-CCT-Part(2)

Commissionerate of CT and GST, Odisha (At Cuttack)
(Finance Department, Government of Odisha)

No. POL-56/3/2017-Policy-(pt-2) 15100/CT&GST Dated 14/11 /2019

To

The Registrar,
Odisha University of Agriculture & Technology
Bhubaneswar - 3

Sub: Exemption of GST to Service Provider on account of personnel deployed for different services in Educational Institute like OUAT-- Clarification--reg.


Ref: Your office letter No. 15447/UAT dt. 19.09.2019

Madam/Sir,

In inviting a reference to your office letter on the subject cited above, I am directed to say that the manpower supplied by the Private Service Providers for rendering security services, sweeping and cleaning services to the University are taxable @18% (9% CGST and 9% OGST) as per Entry SI No.35 of CBIC Notification No.11 dated 28.06.2017 and matching Sate Tax Notification issued by the Finance Department. GST is payable on the gross invoice value (excluding GST) including other statutory levies such as EPF, ESI etc.

This is issued with the approval of the Commissioner of CT & GST.

Yours faithfully,


Special Commissioner of CT & GST
(Policy)