



जवाहरलाल नेहरू विश्वविद्यालय  
JAWAHARLAL NEHRU UNIVERSITY

New Delhi – 110067

Accounts Section

CIRCULAR

No.IX/2/1/2017-18/Finance/

Dated: 30<sup>th</sup> June, 2017

Subject: Implementation of GST in University from 1<sup>st</sup> July, 2017 –reg

It is stated that the Ministry of Finance, Department of Revenue, Government of India vide Notification No. D.O.DP/PUB/130/17 dated 22<sup>nd</sup> June, 2017 has notified to implement Goods and Services Tax (GST) from 1<sup>st</sup> July, 2017.

The University is presently registered under Service Tax Act and has been charging Service Tax on Renting of Immovable Property – Guest House, Shops, Premises and Equipment Usage Charges. Subsequently on implementation of GST, all the services under purview of Service Tax Act will be merged with the GST.

The University has registered itself with the GST. The GSTIN of the University is 07AAATJ9608H1ZI. From 1st July, 2017 onwards the University has to charge GST at the specified rates on above mentioned services. The GST rates w.e.f. from 1<sup>st</sup> July 2017 are as under:

Sl. No.	Description of Services	GST Rate
1.	Renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having room tariff less than Rs.1000 per room per day.	NIL
2.	Renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having room tariff Rs.1000 and above but less than Rs.2500 per room per day.	12%
3.	Renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes where room tariff of Rs 2500/ and above but less than Rs 5000/- per room per day.	18%
4.	Accommodation in hotels including 5 star and above rated hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, where room rent is Rs 5000/- and above per night per room.	28%
5.	All other services not specified elsewhere.	18%



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In view of the above the user charges in AIRF for usage of Equipment, Rent from Shops & Establishments, Rent for use of Convention Centre, Cafeteria & Community Centre, etc. would be covered under Sl. No. 5 and therefore GST would be charged @18%.

Accordingly concerned departments are advised to charge GST on the services and rate specified above. The GSTIN - **07AAATJ9608H1ZI** of the University must invariably be mentioned on the bills.

(Shankar Dhar)

Joint Registrar (Finance)

To:

Deans (All Schools), Chairpersons (All Centres), Dean of Students, Director (AIRF), Librarian, Incharge Engineering, DFO (Bills/Cash), DR (Estate), DR (Admin), AFO(Bills), AFO(Cash), AFO(S&P), PRO, Director (CIS).

CC:

PS to Vice Chancellor/Rector-I/Rector-II/Rector-III/ Registrar/Finance Officer.