

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE**

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**LOK SABHA**

**UNSTARRED QUESTION NO.3995**

**TO BE ANSWERED ON FRIDAY THE 9<sup>TH</sup> DECEMBER, 2016**  
**AGRAHAYANA 18, 1938 (SAKA)**

**AMENDMENT TO GST BILL**

**3995. SHRI Y .S. AVINASH REDDY:  
SHRI ANURAG SINGH THAKUR:  
SHRI PRABHAKAR REDDY KOTHA:  
SHRI ADHIR RANJAN CHOWDHURY:**

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government has received a demand from Indian School of Business seeking an amendment to Goods and Services Tax (GST) to exempt educational services;
- (b) if so, the details thereof;
- (c) whether the Government is taking any steps to create awareness about GST to Micro, Small and Medium Enterprises (MSMEs), if so, the details thereof;
- (d) whether the Government has assessed the impact of GST on the growth of MSMEs, if so, the details thereof; and
- (e) the extent to which GST is likely to safeguard the interests of MSMEs and create a level playing field particularly in the manufacturing sector?

**ANSWER**

**MINISTER OF STATE IN THE MINISTRY OF FINANCE**  
**(SHRI SANTOSH KUMAR GANGWAR)**

**(a):** Yes, Sir.

**(b):** It has been requested that the definition of 'Education services' for exemption from GST be expanded to include institutes of higher education that have been globally recognized and meet prescribed quality standards.

**(c):** Yes, Sir. The Government has placed the Model GST law and certain rules in public domain. A comprehensive FAQ on GST has also been released. Workshops and conferences are being organized to spread awareness about GST amongst all, including Micro, Small and Medium Enterprises (MSMEs).

**(d) & (e):** GST will remove multiplicity and cascading of taxes and allow seamless flow of input tax credit.

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