

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

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LOK SABHA

UNSTARRED QUESTION NO.3253

TO BE ANSWERED ON MONDAY THE 09<sup>TH</sup> AUGUST, 2021  
SRAVANA 18, 1943 (SAKA)

GST EXEMPTION ON ANGANWADI FOOD

3253. SHRI MITESH RAMESHBHAI PATEL (BAKABHAI):

Will the Minister of FINANCE be pleased to state:

- (a) whether any proposal was considered or a decision had been taken regarding exemption to the food from the Goods and Services Tax (GST) served in Anganwadi Centres and schools funded by the Government grants or corporate donations in 43rd meeting of the GST Council held on 28.05.2021 and if so, the details thereof;
- (b) whether it is true that as per the said decision and clarification, nutritional supplements T.H.R. to be made available at Anganwadi Centres is likely to be exempted from GST and if so, the details thereof;
- (c) whether any instructions are likely to be issued by the Central Board of Indirect Taxes and Customs in this regard; and
- (d) if so, the time by which instructions are likely to be issued and if not, the reasons therefor?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF FINANCE  
(SHRI PANKAJ CHAUDHARY)

**(a) and (b):** GST council in its 43<sup>rd</sup> Meeting, had recommended to issue clarification that services supplied to an educational institution including anganwadi (which provide pre-school education also), by way of serving of food including mid- day meals under any midday meals scheme, sponsored by Government is exempt from levy of GST irrespective of funding of such supplies from government grants or corporate donations.

**(c) and (d):** Circular No. 149/05/2021-GST dated the 17<sup>th</sup> June, 2021 has already been issued. The circular is available at [www.cbic.gov.in](http://www.cbic.gov.in) .

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