

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

LOK SABHA

UNSTARRED QUESTION NO.747

TO BE ANSWERED ON MONDAY THE 7TH FEBRUARY, 2022
MAGHA 18, 1943 (SAKA)

GST ON FOOD ITEMS BY ANGANWADIS

†747. SHRI CHANDRA PRAKASH JOSHI:

Will the Minister of FINANCE be pleased to state:

- (a) whether the Goods and Services Tax (GST) is being levied on supplementary nutritious food distributed through Anganwadis with the budgetary allocation made by the Union Government and the State Government;
- (b) if so, the details thereof;
- (c) whether there is any proposal to discontinue the levying of GST on the said food items;
- (d) if so, the details thereof; and
- (e) if not the reasons therefor?

ANSWER

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

(a) to (e): The 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, it has been clarified vide Circular No. 149/05/2021-GST dated the 17th June, 2021. The circular is available at www.cbic.gov.in.
