

**GOVERNMENT OF INDIA  
MINISTRY OF HEALTH AND FAMILY WELFARE  
DEPARTMENT OF HEALTH AND FAMILY WELFARE**

**LOK SABHA  
UNSTARRED QUESTION No. 2106  
TO BE ANSWERED ON 12<sup>TH</sup> DECEMBER, 2025**

**GST FOR FOREIGN MEDICAL GRADUATE EXAMINATION**

**2106 DR. BACHHAV SHOBHA DINESH:**

Will the Minister of **HEALTH AND FAMILY WELFARE** be pleased to state:

- (a) whether Goods and Services Tax (GST) is applicable for Foreign Medical Graduate Examination (FMGE);
- (b) if so, the details thereof along with the guidelines and circulars issued by the concerned department in this regard;
- (c) whether such collected GST has been refunded or not and if so, the details thereof and if not, the reasons therefor; and
- (d) the time by which this GST so collected as course fee from candidates is to be refunded?

**ANSWER**

**THE MINISTER OF STATE IN THE MINISTRY OF HEALTH AND FAMILY  
WELFARE  
(SMT. ANUPRIYA PATEL)**

(a) to (d): Foreign Medical Graduate Examination (FMGE) is a screening test conducted by the National Board of Examinations in Medical Sciences (NBEMS). As per the Central Board of Indirect Taxes and Customs (CBIC) Circular No. 151/07/2021-GST dated 17 June 2021 (**Annexure**) GST at the rate of 18 percent is applicable on FMGE.

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**Inputs on Lok-Sabha unstarred Q. No.2106.****Agarwal Anurag** <anurag@natboard.edu.in >

Mon, 08 Dec 2025 3:06:48 PM +0530

To "MEP Section"<mepolicy-mohfw@gov.in>,"Kumar  
Rahul"<kumar.rahul@nic.in>,"RANJAN DOLEY"<ranjan.doley90@nic.in>  
Cc "Office Executive Director"<edoffice@natboard.edu.in>

Sir,

Please refer to MoHFW email dated 08-12-2025 regarding the subject matter cited above. The comments of NBEMS are as under:

Sr. No.	Questions	NBEMS Reply
i	(a) Whether Goods and Services Tax (GST) is applicable for FMGEs (Foreign Medical Graduate Examination)	GST is applicable on FMGE (Foreign Medical Graduate Examination). FMGE is conducted by the National Board of Examinations in Medical Sciences (NBEMS). As clarified by the Central Board of Indirect Taxes and Customs (CBIC) in Circular No. 151/07/2021-GST dated 17 June 2021, GST at the rate of 18 percent applies to services other than conduct of examinations, including accreditation fee or registration fee such as the fee for FMGE screening test. Para 4(iii) of the circular states that GST at 18 percent is applicable on fee charged for FMGE screening test.  A copy of the circular is attached at Annexure 1.
ii.	(b) If so, the details thereof along with the guidelines and circulars issued by the concerned department in this regard	The matter has been clarified in CBIC Circular No. 151/07/2021-GST dated 17 June 2021 titled "Clarification regarding GST on supply of various services by Central and State Boards (such as National Board of Examination)". A copy of the circular is attached at Annexure 1.
iii.	(c) Whether such collected GST has been refunded or not and if so, the details thereof and if not, the reasons therefor; and	Since GST is applicable on FMGE, the question of refund of GST collected does not arise.
iv.	(d) The time by which this GST so collected as course fee from	In view of reply at (c), this question is not applicable.

Sr. No.	Questions	NBEMS Reply
	candidates is to be refunded?	

This is for your kind information and is issued with the approval of Honorary Executive Director, NBEMS.

Yours sincerely,

डॉ अनुराग अग्रवाल / Dr Anurag Agarwal

*M.D. (Radiodiagnosis)*

अपर निदेशक (SAG) / Additional Director (SAG)

आयुर्विज्ञान में राष्ट्रीय परीक्षा बोर्ड / National Board of Examinations in Medical Sciences

नई दिल्ली / New Delhi

#### 1 Attachment(s)

Annexure 1 - Circular.pdf

460.6 KB

CBIC-190354/36/2021-TRU Section-CBEC

Government of India  
Ministry of Finance  
Department of Revenue

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North Block, New Delhi,

Dated the 17<sup>th</sup> June, 2021

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioner of Central Tax (All) /  
The Principal Director Generals/ Director Generals (All)

Madam/Sir,

**Sub– Clarification regarding GST on supply of various services by Central and State Board (such as National Board of Examination)–reg.**

Certain representations have been received seeking clarification in respect of taxability of various services supplied by Centre and State Boards such as National Board of Examination (NBE). These services include entrance examination ( on charging a fee) for admission to educational institution, input services for conducting such entrance examination for students, accreditation of educational institutions or professional so as to authorise them to provide their respective services. The issue was examined by GST Council in its 43<sup>rd</sup> meeting held on 28<sup>th</sup> May, 2021.

2. *Illustratively*, NBE provides services of conducting entrance examinations for admission to courses including Diplomat National Board (DNB) and Fellow of National Board (FNB), prescribes courses and curricula for PG medical studies, holds examinations and grant degrees, diplomas and other academic distinctions. It carries out all functions as are normally carried out by central or state educational boards and is thus a central educational board.

3. According to *explanation 3(iv)* of the notification No. 12/ 2017 CTR, “Central and State Educational Boards” are treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students.

Therefore, NBE is an 'Educational Institution' in so far as it provides services by way of conduct of examination, including any entrance examination, to the students.

3.1 Following services supplied by an educational institution are exempt from GST vide sl. No. 66 of the notification No. 12/ 2017- Central Tax (Rate) dated 28.06.2017,

*Services provided -*

*(a) by an educational institution to its students, faculty and staff;*

*(aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee;*

3.2 Similarly, services provided to an educational institution, relating to admission to, or conduct of examination is also exempt from GST [sl. No. 66 (b)(iv)-12/2017-CT(r)].

3.3 Educational institutions are defined at 2(y) of the said notification as follows-

*“(y) educational institution” means an institution providing services by way of, -*

- (i) pre-school education and education up to higher secondary school or equivalent;*
- (ii) education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force;*
- (iii) education as a part of an approved vocational education course;”;*

Further, clause (iv) of Explanation of said notification reads as below:

*“(iv) For removal of doubts, it is clarified that the Central and State Educational Boards shall be treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students”*

4. Taking into account the above, the GST Council has recommended, to clarify as below:

- (i) GST is exempt on services provided by Central or State Boards ( including the boards such as NBE) by way of conduct of examination for the students, including conduct of entrance examination for admission to educational institution [**under S. No. 66 (aa) of notif No. 12/2017-CT(R)**]. Therefore, GST shall not apply to any fee or any amount charged by such Boards for conduct of such examinations including entrance examinations.
- (ii) GST is also exempt on input services relating to admission to, or conduct of examination, such as online testing service, result publication, printing

**Circular No. 151/07/2021-GST**

of notification for examination, admit card and questions papers etc, when provided to such Boards **[under S. No. 66 (b) (iv) of notif No. 12/2017-CT(R)]**.

- (iii) GST at the rate of 18% applies to other services provided by such Boards, namely of providing accreditation to an institution or to a professional ( accreditation fee or registration fee such as fee for FMGE screening test ) so as to authorise them to provide their respective services

5. Difficulty if any, in the implementation of this circular may be brought to the notice of the Board.

Yours faithfully,

(Rajeev Ranjan)  
Under Secretary, TRU  
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Tel: 011 2309 5558