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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE : DEPARTMENT OF REVENUE  
OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE  
TAMILNADU & PUDUCHERRY  
No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034

C.No. IV/16/10/2018-PCCO

Date: 11-01-2018

**GST TRADE NOTICE NO.002/2018**

Sub: GST - CGST Circulars **No.27/01/2018-GST** dated **04.01.2018** pertaining to clarifications regarding levy of GST on accommodation services, betting and gambling in casinos, horse racing, admission to cinema, homestays, printing, legal services etc. and **No.28/02/2018-GST** dated **08.01.2018** pertaining to clarification regarding GST on College Hostel Mess Fees - Communication thereof - Reg.

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The Central Board of Excise & Customs [CBEC] has issued the following Circulars and the gist of the same is detailed as hereunder:

Sl. No.	Circular No. & date	Gist of the Circulars
1	Circular No.27/01/2018 dt.04.01.2018	Clarification on levy of GST on accommodation services, betting and gambling in casinos, horse racing, admission to cinema, homestays, printing, legal services etc. published as FAQ at <a href="http://www.cbec.gov.in/resources//htdocs-cbec/gst/om-clarification.pdf">http://www.cbec.gov.in/resources//htdocs-cbec/gst/om-clarification.pdf</a> has been reiterated.
2	Circular No.28/02/2018 dt.08.01.2018	Supply of food or drink provided in a College mess or canteen is taxable at 5% without Input Tax Credit immaterial whether the service is provided by the educational institution itself or the institution outsources the activity to an outside contractor.

2. This Trade Notice is being issued so as to sensitize the trade and field formations about the contents of the aforesaid references and for complete details, the respective references may please be referred in the CBEC's website [www.cbec.gov.in](http://www.cbec.gov.in).

3. All the Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the assessee falling under their respective jurisdiction.

4. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.



**[C.P. RAO]**  
**PRINCIPAL CHIEF COMMISSIONER**

To

- i. The Principal Commissioner / Commissioner of GST and Central Excise,  
Chennai North / Chennai South / Chennai Outer / Coimbatore / Salem /  
Tiruchirappalli / Madurai / Puducherry / Chennai Audit I / Chennai Audit II /  
Coimbatore Audit / Chennai Appeals I / Chennai Appeals II / Coimbatore Appeals  
Commissionerates
- ii. The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam,  
No.3, Kamarajar Salai, Chepauk, Chennai-600005 **[ By e-mail ]**
- iii. Zonal RAC Members **[ By e-mail ]**

✓ Copy to The Computer Section, Chennai North Commissionerate [For uploading in website]