



कार्यालय प्रधान आयुक्त : केन्द्रीय वस्तु एवं सेवाकर,  
OFFICE OF THE PR. COMMISSIONER : CGST & CENTRAL EXCISE,  
35-C, जीएसटी भवन, अरेरा हिल्स, होशंगाबाद रोड, भोपाल (म.प्र.)  
35-C, GST BHAWAN, ARERA HILLS, HOSHANGABAD ROAD, BHOPAL (M.P.)



F.No. VIII(CEX)25-04/Tech/TN/BPL/2019-20/5562

Bhopal, dated 21.10.2019

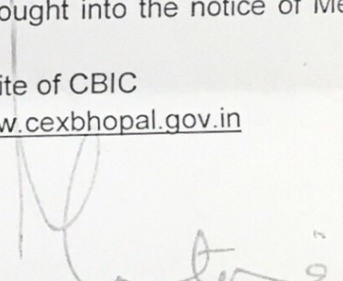
**व्यापार सूचना क्रमांक 18/2019-20 {जीएसटी}**  
**दिनांक 21.10.2019**

**विषय :- Clarification on applicability of GST exemption to the DG Shipping approved maritime courses conducted by Maritime Training Institutes of India -reg**

Attention of Trade and Industry, Members of RAC is invited towards Circulars No. 117/36/2019-GST dated 11.10.2019 forwarded under letter F.No. CBIC-354/136/2019-TRU by the Central Board of Indirect Taxes and Customs, Tax Research Unit, New Delhi in respect of Clarification on applicability of GST exemption to the DG Shipping approved maritime courses conducted by Maritime Training Institutes of India under the new portal [www.cbic-gst.gov.in](http://www.cbic-gst.gov.in).

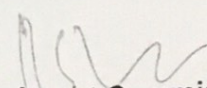
- 02 Contents of the aforesaid clarification may please be brought into the notice of Members of your Association in particular and public in general.
03. The aforesaid clarification is available on the official website of CBIC
04. This Trade Notice is also available on our website i.e. [www.cexbhupal.gov.in](http://www.cexbhupal.gov.in)

Encls. As above .

  
(Dr. Sandeep Srivastava)  
Pr. Commissioner

Copy to:

01. The Chief Commissioner, CGST & Central Excise (BZ) Bhopal
02. The Principal Commissioner/Commissioner, CGST & C.EX, Indore/ Raipur/Jabalpur/Raipur/ Ujjain.
03. The Commissioner of Customs, Indore.
04. The Commissioner (Audit), CGST & Central Excise Bhopal/Raipur
05. The Commissioner (Appeal), CGST & Central Excise, Bhopal/Raipur.
06. The Deputy/Assistant Commissioner, CGST & Central Excise Division I, Bhopal/II, Bhopal/III, Bhopal /IV, Bhopal/Sagar/Gwalior-I/Gwalior-II.
07. All Range Officers of Bhopal Commissionerate.
08. Notice Board of Bhopal Commissionerate.
09. Trade Association ( As per Email List)-through Email.
10. Webmaster, Bhopal Commissionerate.
11. Guard File.

  
Assistant Commissioner (Tech)





कमोला प्रमाण आयुक्त : केन्द्रीय वस्तु एवं सेवाकर,  
OFFICE OF THE PR. COMMISSIONER : CGST & CENTRAL EXCISE,  
35-C, जीएसटी भवन, अरेरा हिल्स, होशंगाबाद रोड, भोपाल (म.प्र.)  
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**व्यापार सूचना क्रमांक 18/2019-20 [जीएसटी]**  
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व्यापार एवं उद्योग जगत, क्षेत्रीय सलाहकार समिति के सदस्यों का ध्यान केन्द्रीय अप्रत्यक्ष कर बोर्ड, नई दिल्ली के कर अनुसंधान इकाई द्वारा फा0सं0 **CBIC-354/136/2019-TRU** के अधीन जारी परिपत्र संख्या **117/36/2019-GST** दिनांक **11.10.2019** [प्रति संलग्न] की तरफ आकृष्ट किया जाता है, जो कि **Clarification on applicability of GST exemption to the DG Shipping approved maritime courses conducted by Maritime Training Institutes of India** के बारे में जारी किया गया है। कृपया उपरोक्त परिपत्र की विषय वस्तु को विशेष रूप से अपने संघ के सभी सदस्यों और आम जनता के ध्यान में लाने का कष्ट करें जिससे कि उपरोक्त परिपत्र के निर्देशों का अनुपालन हो सकें।

02 उपरोक्त परिपत्र विभागीय अधिकारियों को सूचनार्थ एवं अनुपालन हेतु।

03 उपरोक्त परिपत्र **CBIC** की अधिकारिक वेबसाइट **www.cbic.gov.in** पर भी उपलब्ध है।

04 उपरोक्त व्यापार सूचना विभागीय वेबसाइट **www.cexbhupal.gov.in** पर भी उपलब्ध है।

संलग्न उरोक्तानुसार

{ डॉ. संदीप श्रीवास्तव }  
प्रधान आयुक्त

प्रतिलिपी:-

1. मुख्य आयुक्त, सीमाशुल्क, सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क, भोपाल जोन भोपाल।
2. प्रधान आयुक्त/आयुक्त सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क इंदौर/जबलपुर/उज्जैन/रायपुर।
3. आयुक्त सीमाशुल्क इन्दौर।
4. प्रधान आयुक्त/आयुक्त [लेखा परीक्षा], सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क भोपाल/रायपुर
5. प्रधान आयुक्त/आयुक्त [अपील], सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क भोपाल/रायपुर
6. उप/सहायक आयुक्त सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क प्रभाग - भोपाल/सागर/ग्वालियर-1/ग्वालियर-11।
7. भोपाल आयुक्तालय के सभी रेंज कार्यालय।
8. भोपाल आयुक्तालय के सभी कार्यालय के सूचना पटल।
9. व्यापार समूह [ईमेल सूची के अनुसार]-ईमेल द्वारा।
10. वेबमास्टर, सीजीएसटी एवं केन्द्रीय उत्पाद शुल्क भोपाल।
11. गार्ड फाईल।

सहायक आयुक्त [तकनीकी]



F. No. 354/136/2019-TRU  
Government of India  
Ministry of Finance  
Department of Revenue  
(Tax research Unit)

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Room No. 146, North Block,  
New Delhi, the 11<sup>th</sup> October, 2019

To:

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

Madam/Sir,

**Subject: Clarification on applicability of GST exemption to the DG Shipping approved maritime courses conducted by Maritime Training Institutes of India – reg.**

A representation has been received regarding applicability of GST exemption to the Directorate General of Shipping approved maritime courses conducted by the Maritime Training Institutes of India. The same has been examined and following is clarified.

2. Under GST Law, vide Sl. No. 66 of the notification No. 12/2017- Central Tax (Rate) dated 28.06.2017, services provided by educational institutions to its students, faculty and staff are exempt from levy of GST. In the above notification, “educational institution” has been defined to mean an institution providing services by way of education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force.

3. GST exemption on services supplied by an educational institution would be available, if it fulfils the criteria that the education is provided as part of a curriculum for obtaining a qualification/ degree recognized by law.

4. Section 76 of the Merchant Shipping Act, 1958 (44 of 1958) provides for the certificates of competency to be held by the officers of ships. It states that every Indian ship, when going to sea from any port or place, shall be provided with officers duly certificated under this Act in accordance with such manning scales as may be prescribed. Section 78 of the Act provides for several Grades of certificates of competency. Further, Section 79 provides that the Central Government or a person duly authorised by it shall appoint persons for the purpose of examining the qualifications of persons desirous of obtaining certificate of competency under section 78 of the Act.

5. In order to streamline and monitor the maritime education and trainings by maritime institutes and to administer the assessment agencies, the Merchant Shipping (standards of training, certification and watch-keeping for Seafarers) Rules, 2014 has been notified. Under Rule 9 of the said Rules, the Director General of Shipping is empowered to designate



assessment centres. Further the provisions of sub- rules (6), (7) and (8) of the Rule 4 of the said Rules, empowers the Director General of Shipping, to approve (i) the training course, (ii) training, examination and assessment programme, and (iii) approved training institute etc.

6. From the above discussion, it is seen that the Maritime Training Institutes and their training courses are approved by the Director General of Shipping which are duly recognised under the provisions of the Merchant Shipping Act, 1958 read with the Merchant Shipping (standards of training, certification and watch-keeping for Seafarers) Rules, 2014. Therefore, the Maritime Institutes are educational institutions under GST Law and the courses conducted by them are exempt from levy of GST. The exemption is subject to meeting the conditions specified at Sl. No. 66 of the notification No. 12/ 2017- Central Tax (Rate) dated 28.06.2017.

7. This clarification applies, *mutatis mutandis*, to corresponding entries of respective IGST, UTGST, SGST exemption notifications. Difficulty if any, in the implementation of this circular may be brought to the notice of the Board.

Yours Faithfully,

Susanta Mishra  
Technical Officer (TRU)  
Email: susanta.mishra87@gov.in  
Tel: 011-23095558