

F. No. CBIC-190354/149/2024-TO(TRU-II)-CBEC To, The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioners of Central Tax (All)/ The Principal Director Generals/ Director Generals (All) Madam/Sir, Subject: Clarifications regarding applicability of GST on certain services – reg. Based on the recommendations of the GST Council in its 54th meeting held on 9th September 2024, at New Delhi, in exercise of the powers conferred under section 168(1) of the Central Goods and Services Tax Act, 2017, clarifications on the following issues are being issued through this Circular as under: 2. Applicability of GST on the service of affiliation provided by universities to colleges: 2.1 Representations have been received seeking clarification on the applicability of GST on the service of affiliation provided b.....