

**INDIAN INSTITUTE OF TECHNOLOGY, DELHI**  
**ACCOUNTS SECTION**

**NO. IITD/ACCTS/GST/2017-18/69977**

**DATED: 05-09-2017**

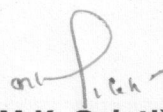
**NOTIFICATION**

It may be stated that Ministry of finance vide their letter dated 22<sup>nd</sup> June, 2017, issued notification for implementation of Goods & Services Tax (GST) from 1<sup>st</sup> July, 2017. The Institute was registered under the Service Tax and have been charging Service Tax on renting of Immovable property, i.e. Guest House, Shops, premises and Equipment usage charges (if any). Subsequently, on implementation of GST, all the services which were earlier under the purview of Service Tax are now to be covered under GST.

The provisional GSTIN of the Institute is **07AAATI0393L1ZI**. Accordingly, from 1<sup>st</sup> July, 2017 onwards, GST at specified rates will be charged for the services as mentioned above.

<b>Sl. No.</b>	<b>Description of Services</b>	<b>GST Rate</b>
1	Renting of Guest Houses meant for residential purpose having room tariff less than Rs. 1000 per day.	NIL
2	Renting of Guest Houses meant for residential purpose having room tariff of Rs. 1000 per day and above but less than Rs. 2500/-	12%
3	Renting of Guest Houses meant for residential purpose having room tariff of Rs. 2500 per day and above but less than Rs. 5000/-	18%
4	Renting of Guest Houses meant for residential purpose having room tariff of Rs. 5000 per day and above	28%
5	GST on food bills	18%

This has approval of the Competent Authority.

  
**(M.K. Gulati)**  
**Jt. Registrar (Accounts)**