

From

Excise & Taxation Commissioner,  
Haryana, Panchkula.

To

All the Dy. Excise & Taxation Commissioner (ST),  
in the State of Haryana.

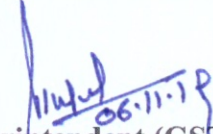
Memo No. 2890 /GST-2  
Panchkula, date the 07-11-19

**Subject: Clarification on applicability of GST exemption to the DG shipping approved maritime courses conducted by courses conducted by Maritime Training Institutes of India- Reg.**

**MEMORANDUM**

Please find enclosed herewith a copy of circular on the captioned subject.

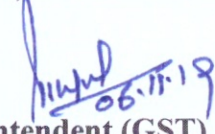
It is requested to bring this to the knowledge of all the officers working under your control for their information and necessary action.

  
06.11.19  
**Superintendent (GST)**  
**for Excise and Taxation Commissioner,**  
**Haryana**

**Endst. No. 2891 /GST-2, Panchkula, dated the 07-11-19**

A copy of the Circular is forwarded to the following for information and necessary action:-

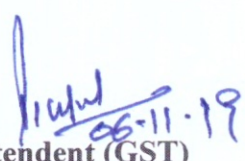
1. All the Jt. Excise & Taxation Commissioner (Division/Range) in the State of Haryana.
2. All the Jt. Excise & Taxation Commissioner (Appeals) in the State of Haryana.
3. PS/ ACSET.
4. PS/ETC.

  
06.11.19  
**Superintendent (GST)**  
**for Excise and Taxation Commissioner,**  
**Haryana**

**Endst. No. 2892/GST-2, Panchkula, dated the 07-11-19**

A copy of the Circular is forwarded to the following in the Head Office for information and necessary action:-

1. All the Addl. Excise & Taxation Commissioners.
2. All the Jt. Excise & Taxation Commissioners.
3. The Jt. Director (L) -I and II.
4. The Dy. Excise & Taxation Commissioners.
5. DA-I & II.
6. DDA-I & II.

  
06.11.19  
**Superintendent (GST)**  
**for Excise and Taxation Commissioner,**  
**Haryana**

**HARYANA GOVERNMENT  
EXCISE AND TAXATION DEPARTMENT**

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

The Circular seeks to clarify the 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 serial number 66 of the Haryana Government, Excise and Taxation Department, notification No.47/ST-2, dated 30.06.2017, 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 fulfills 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 (Central Act 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
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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 serial number 66 of the Haryana Government, Excise and Taxation Department, notification No.47/ST-2, dated 30.06.2017.

7. Difficulties faced, if any, in implementation of the above circular may please be brought to the notice of the Department.

Dated: 02.11.2019  
Panchkula

Amit Kumar Agrawal  
Excise & Taxation Commissioner-cum-  
Commissioner of State Tax, Haryana