

IMPORTANT NOTICE FOR TRAINING PARTNER ABOUT GST

1. All the Services including the Training Programmes of the Institute fall under the Goods and Service Tax, 2017. Consequently, the Institute's NOIDA Office and Regional Centre; Dehradun are in the process of being registered under the GST.
2. All Training Partners/ Associates of the Institute whose turnover during a year exceeds the prescribed threshold limit will also have to get themselves registered under the Act.
3. In case of the TPs where the Course Fee is being collected at their level, they will charge the GST, as applicable to them. And would remit the 20% share of such Gross Receipts to the Institute along with 18% GST thereon
4. In case the Course Fee and GST are collected by the Institute, the GST on 80% of the Gross Fee to be remitted to the Training Partner, will be paid to the concerned Training Partner (upon an Invoice being raised on this account by the concerned Training Partner) along with the remittance of the aforesaid 80% portion.

The GST on the balance 20% position remaining with the Institute, will be deposited by the Institute itself.

5. In case of the Training Partner(s) which do not fall under the purview of the Act on account of their annual turnover not likely to exceed the threshold limit of Rs. 20 lakh in a year, will submit a prescribed Undertaking to the Institute, to this effect.

However, in such cases, the Institute will deposit GST in respect of all such Training Partners and claim it against its GST Liability under Reverse Charge Mechanism.

The format of the Undertaking shall be shared soon.

Any clarification in this regard can be had from the Joint Director (Finance; Mobile No. 9810569166

Joint Director (F.)