



भारत सरकार / GOVERNMENT OF INDIA  
पोत परिवहन मंत्रालय / MINISTRY OF SHIPPING

नौवहन महानिदेशालय, मुंबई  
DIRECTORATE GENERAL OF SHIPPING, MUMBAI

फा.सं.एसएल-एमआईएस-9(3)/2019

दिनांक : 25.10.2019

वाणिज्य पोत परिवहन विधि (एमएसएल) परिपत्र संख्या 01/2019

विषय : नौवहन महानिदेशालय, भारत सरकार द्वारा अनुमोदित समुद्रीय प्रशिक्षण संस्थानों द्वारा आयोजित नौमनि द्वारा अनुमोदित समुद्रीय पाठ्यक्रमों को जीएसटी से छूट की प्रयोजनीयता पर स्पष्टीकरण।

वाणिज्य पोत परिवहन (समुद्रकर्मियों हेतु प्रशिक्षण, प्रमाणन तथा निगरानी के मानक) नियम, 2014 के साथ पठित वाणिज्य पोत परिवहन अधिनियम, 1958 के अंतर्गत नौवहन महानिदेशक, भारत सरकार द्वारा समुद्रीय प्रशिक्षण संस्थानों को अनुमोदन दिया जाता है।

- इन संस्थानों को नौवहन महानिदेशक, भारत सरकार द्वारा अनुमोदित समुद्रीय पाठ्यक्रमों को आयोजित करने की अनुमति होती है।
- नौमनि अनुमोदित कुछ समुद्रीय प्रशिक्षण संस्थानों ने नौवहन महानिदेशक, भारत सरकार की जानकारी में यह बात लाई है कि उनके द्वारा आयोजित पाठ्यक्रमों के संबंध में संबंधित राजस्व प्राधिकारियों द्वारा सेवा कर / जीएसटी से छूट देने से इन्कार किया गया है।
- निदेशालय द्वारा सेवा कर / जीएसटी से छूट दिए जाने के इन्कार करने के मुद्दे की जांच की गई और इसे केन्द्रीय अप्रत्यक्षकर बोर्ड तथा सीमाशुल्क (सीबीआईडीटी), राजस्व विभाग, वित्त मंत्रालय, भारत सरकार को भेजा गया।
- उक्त विभाग द्वारा नौवहन महानिदेशालय द्वारा भेजे गए उपर्युक्त मुद्दे को जांचा गया।
- मुद्दे को जांचने के बाद वित्त मंत्रालय, राजस्व विभाग, (कर अनुसंधान एकक) ने यह स्पष्ट करते हुए दिनांक 11 अक्टूबर, 2019 को परिपत्र सं. 117/36/2019-जीएसटी जारी किया जिसमें कहा गया कि समुद्रीय प्रशिक्षण संस्थान और उनके प्रशिक्षण पाठ्यक्रम नौवहन महानिदेशक द्वारा अनुमोदित हैं जो कि वाणिज्य पोत परिवहन (समुद्रकर्मियों हेतु प्रशिक्षण, प्रमाणन तथा निगरानी के मानक) नियम, 2014 के साथ पठित वाणिज्य पोत परिवहन अधिनियम, 1958 के प्रावधानों के अंतर्गत विधिवत मान्यता प्राप्त हैं। इसलिए, समुद्रीय संस्थान जीएसटी विधि के अंतर्गत शैक्षणिक संस्थान हैं और उनके द्वारा आयोजित पाठ्यक्रमों को जीएसटी लागू किए जाने से छूट प्राप्त हैं। इस छूट के लिए यह शर्त होगी कि दिनांक 28.06.2017 के केन्द्रीय कर (दर) अधिसूचना संख्या 12/2017 के क्रम सं. 66 पर विनिर्दिष्ट शर्तों पर खरा उतरा जाए। आवश्यक परिवर्तनों सहित यह स्पष्टीकरण संबंधित आईजीएसटी, यूपीजीएसटी, एसजीएसटी छूट अधिसूचनाओं की तदनुसूची प्रविष्टियों के अनुसार लागू होगा।

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बीटा बिल्डिंग, 9वीं मंजिल, आई थिंक टेक्नो कैम्पस, कांजूर गाँव रोड, कांजूरमार्ग (पूर्व) मुंबई-400042


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7. उक्त का लाभ लेने हेतु, नौमनि अनुमोदित समुद्रीय पाठ्यक्रमों को आयोजित करने वाले नौमनि अनुमोदित समुद्रीय प्रशिक्षण संस्थान 11 अक्टूबर, 2019 के उपर्युक्त परिपत्र का प्रयोग करें। इस परिपत्र की प्रति एतद्वारा अवलोकनार्थ संलग्न है।
8. इसे नौवहन महानिदेशक एवं अपर सचिव, भारत सरकार के अनुमोदन से जारी किया जाता है।

भवदीय,

  
(आश मोहम्मद)

उप नौवहन महानिदेशक (एमएसएल)

संलग्न : यथोक्त

प्रति :

1. नौवहन महानिदेशालय की वैबसाइट के माध्यम से भारत के सभी नौमनि अनुमोदित समुद्रीय प्रशिक्षण संस्थान।

प्रतिलिपि सूचनार्थ :

1. सचिव, भारत सरकार, पोत परिवहन मंत्रालय, परिवहन भवन, 1, संसद मार्ग, नई दिल्ली-110001.
2. उप नौवहन महानिदेशक (प्रशिक्षण, नौमनि, भारत सरकार)





भारत सरकार / GOVERNMENT OF INDIA  
पोत परिवहन मंत्रालय / MINISTRY OF SHIPPING

नौवहन महानिदेशालय, मुंबई  
DIRECTORATE GENERAL OF SHIPPING, MUMBAI

F. No. SL-MIS-9(3)/2019

Dated: 25.10.2019

MSL Circular No. 01 of 2019

**Sub.: Clarification on applicability of GST exemption to the DG Shipping approved maritime courses conducted by Maritime Training Institutes approved by DG Shipping, Govt. of India.**

The Maritime Training Institutes (MTIs) are approved by Director General of Shipping (DGS), Govt. of India, under the provisions of Merchant Shipping Act, 1958 read with Merchant Shipping (Standards of Training, Certification and Watch-keeping for Seafarers) Rules, 2014.

2. Such institutes are allowed to conduct the maritime courses approved by the Director General of Shipping, Govt. of India.
3. Some DGS approved MTIs have brought to the notice of DG Shipping, Govt. of India, about the issue of denial of exemption from Service Tax/ GST by the concerned Revenue Authorities in relation to courses conducted by them.
4. This issue of denial of exemption from Service Tax/ GST, was examined by the Directorate and referred to the Central Board of Indirect Taxes and Customs (CBIDT), Department of Revenue, Ministry of Finance, Govt. of India.
5. The reference of the DG Shipping on the above issue was examined by the said Department.
6. After examination of the issue, the Ministry of Finance, Department of Revenue (Tax Research Unit) has issued a Circular No. 117/36/2019-GST dated 11<sup>th</sup> October, 2019, clarifying that 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 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 exempted from levy of GST. The exemption is subjected to meeting the conditions specified at Sl. No. 66 of the notification No. 12/2017 - Central Tax (Rate) dated 28.06.2017. This clarification applies, mutatis mutandis, to corresponding entries of respective IGST, UTGST, SGST exemption notifications.
7. The DGS approved MTIs conducting maritime courses approved by DG Shipping may take note of the said Circular dated 11<sup>th</sup> October, 2019, for taking the benefits of the same. The copy of the Circular is enclosed herewith for reference.

बीटा बिल्डिंग, 9वीं मंजिल, आई थिंक टेक्नो कैम्पस, कांजूर गाँव रोड, कांजूरमार्ग (पूर्व) मुंबई-400042

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8. This issues with the approval of Director General of Shipping & Additional Secretary to the Government of India.

Yours faithfully,

  
(Ash Mohamad)

Deputy Director General of Shipping [MSL]

Encl.: As above.

To

All DGS approved Maritime Training Institutes in India through DGS website.

Copy for kind information to:

1. Secretary to the Government of India, Ministry of Shipping, Transport Bhavan, 1 Parliament Street, New Delhi – 110 001.
2. Deputy Director General of Shipping [Training], DGS, Gol.

for Hindi form.  
328/10/19



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