



**ICAR - CENTRAL INSTITUTE OF FISHERIES EDUCATION**

(Deemed University) (University under Sec. 3 of UGC Act),

Indian Council of Agricultural Research

Panch Marg, Off. Yari Road, Versova, Andheri (west), Mumbai 400 061

Tel. No. 022-26361446/7/8 Web Site : <https://www.cife.edu.in>

GST No.27AAAAI1830P9ZB

F. No. 4-1/CIFE/RTK/HOSTEL-A/2026

Dated 18<sup>th</sup> May, 2026

**ENDORSEMENT**

The ICAR Office Order No. GAC-18-2/2025-E&M (e-396013) dated 14.05.2026 is endorsed to all Regional Centres and CIFE Headquarters for information and necessary compliance/action.

**Sr. Administrative Officer**

**Distribution:**

1. Director Cell, ICAR-CIFE, Mumbai.
2. All Head of Divisions/ HoRC/ Section/ Unit/ Cell, ICAR-CIFE, Mumbai.
3. JD (Admn.)/ JD (OL)/ CFAO/SAOs/Law Officer (Zone-3)/FAO, ICAR-CIFE, Mumbai.
4. OICs of CIFE Regional Centres.
5. PPS to Director, ICAR-CIFE, Mumbai.
6. AAOs/ AFAO/DDO, ICAR-CIFE, Mumbai.
7. [webmaster@cife.edu.in](mailto:webmaster@cife.edu.in)
8. Guard File



**Indian Council of Agricultural Research (ICAR)**  
**(General Administration & Coordination Division)**  
**Krishi Bhawan, New Delhi - 110 001**  
**Phone: 91-11-23071147 (O)**

email: kumarrajesh.icar@nic.in /kumarrajeshicar@gmail.com

F.No. GAC- 18-2/2025-E&M (e-396013)

Date : 14.05.2026

**OFFICE ORDER**

In compliance with the provisions of the Goods and Services Tax (GST) Act, it is informed that all ICAR Institutes/ Units shall ensure that GST is charged on Guest House rent receipts. The revised rates of GST for Guest House room tariffs is as under:

Room Tariff per Day	GST Rate	Remarks
Up to Rs. 1,000/-	Nil	Exempted
Above Rs. 1,000/- and up to Rs. 7,500/-	5%	No Input Tax Credit (ITC)
Above Rs. 7,500/-	18%	As applicable under GST rules


2. Liability to pay GST shall arise on the basis of occurrence of any of the following events, whichever is earlier:

S. No.	Event for GST Liability
1	Receipt of payment
2	Issue of tax invoice
3	Completion of stay period / provision of service

3. The following steps would be taken to ensure statutory compliance:
- All ICAR Institutes/Units shall ensure that GST is charged on Guest House rent receipts, as applicable.
  - A valid tax invoice shall be issued for every transaction clearly indicating GSTIN, description of services, room tariff/conference charges, applicable CGST and SGST separately, and total amount payable.
  - ICAR Institutes shall update or reconfigure their billing software/system wherever available, for automatic application of the applicable GST rates.
  - GST for the respective month shall be deposited within the prescribed due date of the succeeding month.
  - GST on Guest House receipts shall be charged under applicable rates with HSN Code 9963 and duly accounted for in the books of accounts.
  - The same shall also be duly reflected in forms GSTR-1 and GSTR-3B while filing GST returns.
4. As per Ministry of Finance guidelines Office Memorandum No. 19030/2/2017 E.IV dated 19th June 2018, the room entitlement of Government employees is exclusive of GST. Accordingly, the actual GST paid by employees within their entitled room tariff shall be reimbursed separately as admissible under rules.
5. All concerned officers/officials are directed to ensure strict compliance of the above instructions. The DDOs of the respective ICAR Units will ensure deposition of GST portion into Government account, reconciliation and filing GST returns, etc. in compliance with the GST Act. Similarly, the DDO ICAR Headquarters will be the concerned officer for ICAR Headquarters.
6. All Institutes shall submit a monthly report to the Council Hqrs. (GAC Division) at [sdmeena.icar@nic.in](mailto:sdmeena.icar@nic.in) the attached format.
7. This issues with the approval of the Competent Authority.

**Distribution:**

- Directors of all ICAR Institutes for necessary action & compliance (through office).
- Deputy Secretary (Cash), ICAR, New Delhi for necessary action.
- Under Secretary E&M/ GAC for necessary action.
- PPS to AS&FA, DARE/ ICAR for kind information.
- JS (Finance), ICAR for kind information.

  
**(KUMAR RAJESH)**  
कुमार राजेश (जीए&एम) के.डी.ओ. (GAC)  
निदेशक (जीए&एम) के.डी.ओ. (GAC)  
भारतीय कृषि अनुसंधान परिषद  
Indian Council of Agricultural Research

**FORMAT FOR MONTHLY INFORMATION FROM ICAR INSTITUTES TO ICAR HQ**

<b>Sl.No.</b>	<b>GST Metric</b>	<b>Explanation</b>	<b>Amount in Rs. / Date</b>
1	Total Taxable Sales	Total value of taxable invoices	
2	Output GST	GST collected from customers	
3	Input Tax Credit (ITC)	GST paid on purchases	
4	Net GST Payable	Output tax minus ITC	
5	GST already paid	Tax already deposited	
6	Balance GST due	Tax yet to be paid	
7	GST Returns filed (i) Date of filing (ii) Period for which return filed (iii) Amount	Details of Returns filed	
8	GST Returns yet to be filed (i) Date by which return was to be filed (ii) Period for which return is yet to be filed (iii) Amount	Details of Returns yet to be filed	

**Name & Signature of the DDO**

**Name of the ICAR Institute**