



AIHS&HE/FS/2025-26/

12.03.2026

CIRCULAR

Sub: Compliance with the Provisions of Goods and Services Tax Act,
2017- Reg.,

Ref: Circular No. AIHS&HE/FS/2025-26/ dated 10.02.2026.

Please refer to the Circular cited above, wherein, it was requested to inform the Finance Section about the collection of any amount towards the following activities (taxable supplies) for which GST is to be remitted to the Government.

Taxable Supplies / Activities:

1. **Commercial Coaching or Training Services** – Offering specialized training programs, entrance coaching, or professional skill courses not forming part of a curriculum recognized by law.
2. **Sale of Goods** – Supply of uniforms, stationery, electronic gadgets, or other items sold to students or outsiders for a consideration.
3. **Canteen / Cafeteria Services** – Food and beverage supply to students, staff, or visitors, especially if outsourced or run on commercial terms.
4. **Renting or Leasing of Property** – Renting of immovable property to third parties, including shops, canteens, or ATMs within the campus, generally attracts GST.
5. **Advertisement or Sponsorship Income** – Revenue from advertisements within campus premises, on websites, or during events, or from sponsorships.
6. **Event Management / Cultural or Sports Activities** – Conducting events or competitions for a fee from participants or sponsors.
7. **Consultancy or Research Services** – Undertaking research projects, consultancy, or training programs for corporates, Government, or other institutions on a contractual basis.
8. **Sale of Scrap or Old Assets** – Disposal of old furniture, e-waste, vehicles, or lab equipment for consideration.
9. **Parking Charges**
10. **Guest House Income** – If amount is received from outsiders.
11. **Research Lab Fees** if collected from our Institute staff & students are exempted. If collected from external entities (private companies, non-recognised institutions) on commercial basis, they are taxable.

In addition to the above, **if any workshop/seminar/conference is conducted by collecting Registration Fee**, the receipts shall be generated and the details of such activities conducted during the month shall be informed to the Finance Section on or before 03rd of next month, so that, the applicable GST shall be remitted to the Government and the GSTR returns filed within the stipulated time.

The copies of the MOU signed for any Professional Certificate Courses and Proforma for conducting workshop/seminar/conference may be sent to the Finance Section.

It may be noted that, the lab fee collected from

our Institute students alone are exempted from GST. Any lab fee collected from other than our Institute students falls within the ambit of GST supply and such transactions may be informed to the Finance Section. The forms if any available in our Institute website may be corrected accordingly.

If any amount is received from a GST registered agency towards any taxable service, an e-invoice is to be raised in Saving Bank Account no. 6059667020, Indian Bank, IDIB000A005, ADUC Branch for which the Finance Section shall be informed immediately as and when such transactions take place without fail.

All staff members are requested to extend their full cooperation in ensuring compliance with the provisions of the GST Act, 2017.


REGISTRAR(i/c)

Avinashilingam Institute for Home
Science and Higher Education for Women
Coimbatore - 641 043

To

The offices of Vice Chancellor and the Registrar, All the Deans, HODs, Directors, Finance Officer(i/c), Consultant-Finance, CoE, PRO (i/c), ARAC, ARAD, Institute Engineer(i/c), and Librarians, School of Engineering, and School of Allied Sciences.