



भारत सरकार

Government of India,

वित्त मंत्रालय, राजस्व विभाग

Ministry of Finance, Department of Revenue

वस्तु एवं सेवाकर एवं सीमा शुल्क, मुख्य आयुक्त का कार्यालय

Office of the Chief Commissioner, Goods and Services Tax &amp; Customs

क्रेसेन्स बिल्डिंग, महात्मा गाँधी रोड, शिलांग- 793001

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**Trade Notice No. 24/2018****Dated, Shillong the 31<sup>st</sup> December, 2018**

**Subject: Guidelines for processing of applications for financial assistance under the Central Sector Scheme named 'Seva Bhoj Yojna' of the Ministry of Culture - Reg.**

The Central Board of Indirect Taxes & Customs has issued a Circular No. 75/49/2018-GST dated 27<sup>th</sup> December, 2018 for the Trade and as well as all concerned regarding guidelines for processing of applications for financial assistance under the Central Sector Scheme named 'Seva Bhoj Yojna' of the Ministry of Culture.

**I. Background**

1.1 The Ministry of Culture has introduced a Central Sector Scheme called the "Seva Bhoj Yojna" (hereinafter referred to as "the Scheme") for the reimbursement of central tax and the Central Government's share of integrated tax paid (hereinafter referred to as "the said taxes") on the purchase of certain raw food items namely, ghee, edible oil, sugar/ burra/ jaggery, rice, atta/ maida/rava/flour and pulses (hereinafter referred to as the "specified items") used for distributing free food to general public/devotees (hereinafter referred to as the "specified activity") by charitable/religious institutions like Gurudwaras, temples, Dharmik Ashrams, Mosques, Dargahs, Churches, Math, Monasteries, etc (hereinafter referred to as the "institutions").

1.2 The Scheme has been made operational with effect from the 1<sup>st</sup> of August, 2018. The detailed guidelines issued in this regard by the Ministry of Culture vide F. No. 13-1/2018-US (S&F) dated 01.08.2018 are enclosed as **Annexure A**. The applications for reimbursement of the said taxes shall be processed by a designated nodal central tax officer of each State or Union territory. The officers who have been designated as nodal officers for the purpose of facilitating the processing of refund applications for UIN entities as per Circular No. 36/10/2018-GST, dated 13<sup>th</sup> March, 2018 issued vide F. No. 349/48/2017-GST shall act as nodal officers for the purposes of this Scheme as

well. The details of the nodal officers is enclosed as **Annexure B** to this Circular. The Directorate General of Goods and Services Tax (DGGST), 5<sup>th</sup> Floor, MTNL (Telephone Exchange) Building, 8, Bhikaji Kama Place, New Delhi-110066 shall be the central nodal agency for reporting and monitoring the reimbursement of the said taxes by the nodal officers under the Scheme.

**II. Application for obtaining Seva Bhoj Yojana - Unique Identity Number (SBY-UIN)**

- 2.1 The institutions opting to avail of the Scheme must first register with the Darpan Portal of NITI Aayog to obtain a Unique ID from the portal and thereafter, apply on the CSMS Portal on the Ministry of Culture's website [www.indiaculture.nic.in](http://www.indiaculture.nic.in) in the prescribed format, and upload the requisite documents. The details are contained in paragraph 7 of the guidelines issued by the Ministry of Culture (**Annexure A**).
- 2.2 After enrolling with the Ministry of Culture, only the eligible institutions (hereinafter referred to as the "claimant") shall be provided with a unique enrolment number by the Ministry of Culture for filing claims for the reimbursement of the said taxes. The details of the institutions enrolled under this scheme can be viewed online at <https://indiaculture.nic.in/scheme-financial-assistance-under-seva-bhoj-yojna-new>.
- 2.3 The claimant is then required to submit an application in **FORMSBY-01** for obtaining a Seva Bhoj Yojana - Unique Identity Number (hereinafter called as the "SBY-UIN"), to the jurisdictional nodal officer of the State/Union Territory, in which the specified activity is undertaken. The claimant must indicate the details of all the locations/branches in a State/Union territory from where the specified activity is undertaken by them in **FORM SBY-01**. Since the reimbursement of the said taxes by the nodal officers shall be done State-wise or Union territory-wise, the claimant would be required to apply for a separate **SBY-UIN** for each State or Union territory in which they undertake the specified activity.
- 2.4 Upon receipt of the application in **FORM SBY-01** and the information of allocation of a Unique Enrolment Number by the Ministry of Culture, a unique ten digit **SBY-UIN**, in the format of **XX/YYYYY/ZZZ** (where XX stands for the two digit State Code, YYYYY stands for the five digit Unique Enrolment Number allotted by the Ministry of Culture and ZZZ stands for the three digit running number assigned by the jurisdictional nodal officer) shall be communicated to the applicant in **FORM SBY-02** within seven days from the receipt of the complete application in **FORM SBY-01** by the nodal officer.

### **III. Application for claiming reimbursement of the said taxes in FORM SBY-03**

- 3.1 All applications for reimbursement of the said taxes by a claimant shall be submitted to the nodal officer of the State/Union territory in whose jurisdiction the claimant undertakes the specified activity, on a **quarterly basis** in FORM SBY-03, **before the expiry of six months** from the last day of the quarter in which the purchases of the specified items have been made.
- 3.2 For the purposes of this Scheme, the term "quarter" refers to the three-month period in a calendar year from January to March, April to June, July to September and October to December. However, the claimant will be eligible for the reimbursement of the said taxes from the date of issue of the Unique Enrolment Number by the Ministry of Culture.
- 3.3 The application for reimbursement of the said taxes in FORM SBY-03 shall be filed once for each quarter in respect of all the locations within the State/Union territory, which are specified in Column 6 of FORM SBY-02, from where the claimant undertakes the specified activity. In case the claimant undertakes the specified activity from different locations situated in more than one State or Union territory, separate applications would be required to be filed with respect to each SBY-UIN obtained in terms of para 2.3 above, to the jurisdictional nodal officers.
- 3.4 The application shall be signed by the authorised signatory of the claimant and shall be submitted along with the following documents:
- a) Self-attested copies of the invoices issued by the suppliers for the purchases of the specified items mentioning the unique enrolment number allotted by the Ministry of Culture and SBY-UIN;
  - b) A Chartered Accountant's Certificate certifying the following:
    - (i) quantity, price and amount of central tax, State tax/Union territory tax or integrated tax paid on the purchase of the specified items during the quarter for which the claim is filed;
    - (ii) the claimant is involved in charitable/religious activities;
    - (iii) the reimbursement claimed in the current quarter/year is not more than the purchases in the previous corresponding quarter/year plus a maximum of 2.5%/10% for the current quarter/year, as the case may be;
    - (iv) the claimant is using the specified items for only distributing free food to the public/devotees etc. during the claim period; and

- (v) the claimant fully satisfies the conditions laid down in para 6 of the guidelines issued by the Ministry of Culture (**Annexure A**).

3.5 The nodal officer shall, within a period of fifteen days from the date of receipt of **FORM SBY-03**, scrutinize the same for its completeness and where the application is found to be complete in all respects issue an acknowledgement in **FORM SBY-04**. The same shall be communicated to the claimant clearly indicating the date of receipt of the application in **FORM SBY-03**. In case of any deficiencies, the same shall be communicated to the claimant requiring him to file a fresh application after rectification of such deficiencies within a period of 15 days from the date of receipt of the said communication.

**IV. Processing of the application filed in FORM SBY-03**

4.1 While processing the application filed in **FORM SBY-03**, the nodal officer shall verify the following:

- a) Invoices mentioning the unique enrolment number allotted by the Ministry of Culture and the **SBY-UIN** for the purchase of the specified items have been submitted;
- b) The amount claimed as reimbursement is on account of the said taxes paid on the purchase of the specified items during the claim period;
- c) The amount claimed does not exceed the limit specified in para 3.4(b)(iii) above.

4.2 The nodal officer may call for any document in case he has reason to believe that the information provided in the claim is incorrect or insufficient and further enquiry is required to be carried out before the sanction of the claim.

4.3 Where, upon examination of the application, the nodal officer is satisfied that the claimant is eligible for the reimbursement of the said taxes, he shall issue an order in **FORM SBY-05** sanctioning the amount of reimbursement with full details of the Grant No. and the Functional Head (of Ministry of Culture) under which the amount is to be disbursed by the designated PAO. He shall also issue a payment advice in **FORM SBY-06** for the eligible amount based on **First-cum-First-serve** basis with regard to the date of receipt of the complete application in **FORM SBY-01**. The Nodal Officer, in the capacity of Program Division, shall be able to view the available budget (DDO specific) which would get reduced to the extent of the uploaded sanction order immediately after uploading of the sanction order. He shall enter the details on the PFMS portal under his login access; scan the sanction order (**FORM**



**SBY05**) and the payment Advise (**FORM SBY06**) and forward the same to the designated DDO. The designated DDO, on the basis of **FORM SBY05** and **FORM SBY06**, shall generate the bill on the PFMS portal and forward the same to the concerned PAO under his digital signature. If a sanction order is uploaded exceeding the available budget, the PAO will prepare the Bill but not be able to pass the bill due to lack of funds, and the said sanction will remain as pending. The detailed procedure to be followed by all the stakeholders for disbursement of financial assistance under the Scheme as prepared by the O/o the Pr. Chief Controller of Accounts, CBIC is enclosed as **Annexure C**.

- 4.4 Where the nodal officer is satisfied, for reasons to be recorded in writing, that the whole or any part of the amount claimed is not payable to the claimant, he shall issue a notice detailing the reasons thereof and requiring the claimant to furnish a reply within a period of fifteen days from the date of the receipt of such notice.
- 4.5 After receiving the reply, the nodal officer shall process the application and issue an order in **FORM SBY-05** either sanctioning or rejecting the amount of reimbursement claimed.
- 4.6 No amount shall be rejected without giving the claimant a reasonable opportunity of being heard.
- 4.7 The order in **FORM SBY-05** shall be issued within a period of sixty days from the date of issue of the acknowledgment in **FORM SBY-04**.

**V. Reporting of the reimbursement claims filed and processed**

- 5.1 The details of all the applications for obtaining **SBY-UIN** in **FORM SBY-01**, and its issuance thereof in **FORM SBY-02** shall be recorded in the format given in **Table A** below, along with its monthly summary in the format given in **Table B** below:

**Table A - Details of applications for SBY-UIN and its grant thereof**

Sl.No.	Claimant's name	Unique ID given by the Ministry of Culture	Date of receipt of application in <b>FORM SBY-01</b>	<b>SBY-UIN</b> issued in <b>FORM SBY-02</b>	Date of issue of <b>FORM SBY-02</b>
1	2	3	4	5	6

**Table B -Monthly Summary of issuance of SBY-UIN**

(For the month of \_\_\_\_)

No. of applications received in <b>FORM</b>	No. of <b>SBY-UIN</b> issued in <b>FORM</b>
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SBY-01		SBY-02	
For the month	Upto the month	For the month	Upto the month
1	2	3	4

5.2 The details of all the applications for reimbursement of the said taxes received in **FORM SBY-03** and its processing shall be recorded in the format given in **Table C** below along with its monthly summary in the format given in **Table D** below:

**Table C - Details of claims for financial assistance under Seva Bhoj Yojna received and processed**

*(Rs. in Lakhs)*

Sl. No.	Claimant's name	SBY- UIN	Date of receipt of application in FORM SBY-03	Date of issue of acknowledgment in FORM SBY-04	Date of issue of deficiency memo, if any	Period to which the claim pertains	Amount claimed	Date of issue of order in FORM SBY-05	Amount sanctioned	Amount rejected	Date of issue of Payment advice in FORM SBY-06
1	2	3	4	5	6	7	8	9	10	12	13

**Table D—Monthly summary of Financial Assistance under Seva Bhoj Yojna**

*(For the month of \_\_\_\_\_)*

*(Rs. in Lakhs)*

Opening balance		Details of claims received				Details of claims sanctioned				Details of claims rejected				Closing balance	
		Number		Amount		Number		Amount		Number		Amount			
No.	Amt.	For the month	Up to the month	For the month	Up to the month	For the month	Up to the month	For the month	Up to the month	For the month	Up to the month	For the month	Up to the month	No.	Amt.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

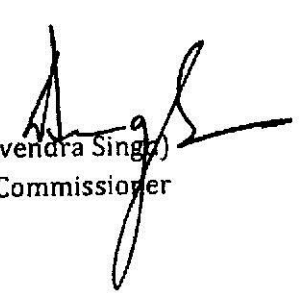
5.3 The nodal officers shall send a monthly statement in Tables B and D to the Additional Director General, DGGST by the 10<sup>th</sup> of the following month.

5.4 DGGST shall thereafter compile the information on an all-India basis, and communicate the same to the Under Secretary, S&F Section, Ministry of Culture, with a copy to the Commissioner (GST) in the Board, by the 15<sup>th</sup> of the following month.

This Trade Notice is being issued so as to sensitize the trade and field formations about the contents of the aforesaid references and for complete details; the respective references may please be referred in the CBIC's website [www.cbic.gov.in](http://www.cbic.gov.in).

All Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the taxpayers falling under their respective jurisdiction.

The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.

  
(Devendra Singh)  
Principal Chief Commissioner

C.No. IV(16)02/CCO/TECH-I/GST/SH/2018/

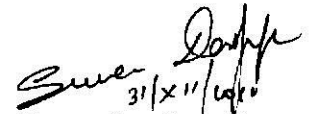
11246-6b

Dated:

02 JAN 2019

Copy forwarded for information to:

- (i) The Commissioner, GST & CX Commissionerate, Agartala/ Aizawl/ Dibrugarh/Dimapur/ Guwahati / Imphal /Itanagar/ Shillong.
- (ii) The Commissioner of Customs (P), N.E.R., Shillong.
- (iii) The Commissioner (Appeals), Goods & Services Tax, Guwahati.
- (iv) The Commissioner (Audit), Goods & Services Tax, Guwahati.
- (v) The Commissioner of Commercial Taxes, Govt. of Assam/ Arunachal Pradesh/ Manipur / Nagaland / Mizoram/ Meghalaya / Tripura.
- (vi) Zonal RAC Members
- (vii) The Superintendent (Systems), CCO, Shillong for uploading on the Website.

  
31/12/18  
(Suven Das Gupta)  
Joint Commissioner

## FORM SBY-01

## Application for SBY-UIN

1.	Name of the charitable/religious institution	
2.	Type of entity (as per para 6 (i) of the Guidelines on the Scheme for Financial Assistance under „Seva Bhoj Yojna“ issued by the Ministry of Culture, vide F.No. 13-1/2018-US (S&F) dated 01.08.2018)	
3.	Permanent Account Number (PAN)	
4.	GSTIN (if applicable)	
5.	Address	
6.	Details of locations within a State/Union territory where activity of distribution of free food to public is undertaken	
7.	Unique Enrollment Number allotted by the Ministry of Culture	
8.	Date of issue of unique enrollment number by the Ministry of Culture	
9.	Name of the authorized person	
10.	Email Address of the authorized person	
11.	Mobile Number of the authorized person	
12.	Bank Account Details (add more if required)	

**Verification:**

*I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.*

Signature of the authorized person

Place:

Date:

Name of authorized person:

Designation/Status

## FORM SBY-02

## Seva Bhoj Yojna-Unique Identification Number (SBY-UIN)

1.	Name of the charitable/religious institution	
2.	Type of entity (as per para 6 (i) of the Guidelines on the Scheme for Financial Assistance under „SevaBhojYojna“ issued by the Ministry of Culture, vide F.No. 13-1/2018-US (S&F) dated 01.08.2018)	
3.	Permanent Account Number (PAN)	
4.	GSTIN (if applicable)	
5.	Address	
6.	Details of locations within a State/Union territory where activity of distribution of free food to public is undertaken	
7.	Unique Enrollment Number allotted by the Ministry of Culture	
8.	<b>SevaBhojYojana Unique Identification Number(SBY-UIN)</b>	
9.	Date of issue of SBY-UIN	
<i>Signature</i>		
<i>Date</i>		
Name		
Designation		
Office		



**FORM-SBY-03****Application for reimbursement of tax under the SevaBhojYojna Scheme**

1.	Name of the charitable/religious institution			
2.	Permanent Account Number (PAN)			
3.	GSTIN (if applicable)			
4.	Address			
5.	Unique Enrollment Number allotted by the Ministry of Culture			
6.	SBY-UIN			
7.	Claim period (relevant quarter)	From <Year><Month>to <Year><Month>		
8.	Amount Claimed (Rs.)	Central Tax	Integrated Tax (50% of the Integrated Tax paid)	Total

**9. Details of invoices:**

GSTIN of the supplier	Invoice No.	Date	Taxable Value	Central Tax claimed as reimbursement	Integrated Tax claimed as reimbursement (50% of the Integrated Tax paid)	Total tax claimed as reimbursement (5+ 6)
1	2	3	4	5	6	7

**10. Details of Bank Account:**

Sl. No.	Details	
1.	Bank Account Number	
2.	Bank Account Type	
3.	Name of the Bank	
4.	Name of the Account Holder/Operator	
5.	Address of Bank Branch	
6.	IFSC	

7.	MICR	
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**11. Verification**

I/we \_\_\_\_\_ as an authorized signatory of << Name of organization >> hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

That I/we are eligible to claim financial assistance under the Seva Bhoj Yojna and that I/we satisfy all the conditions as provided in para 6 of the Guidelines on the Scheme for Financial Assistance under "Seva Bhoj Yojna" issued by the Ministry of Culture, vide F.No. 13-1/2018-US (S&F) dated 01.08.2018.

That the amount of tax claimed as reimbursement has been paid by us/me to the supplier, on the purchase of the items specified under the Seva Bhoj Yojna Scheme of the Ministry of Culture for providing the specified activity.

That no reimbursement on this account for the claim period has been received by me/us earlier.

That in case the amount sanctioned is found to be ineligible, the same shall be paid back to the Government with interest and penalty, as provided in para 14 of the Guidelines on the Scheme for Financial Assistance under "Seva Bhoj Yojna" issued by the Ministry of Culture, vide F.No. 13-1/2018-US (S&F) dated 01.08.2018.

Date:

Place:

Signature of Authorised Signatory:

Name:

Designation / Status

**Enclosures:**

1. Self-attested copies of the invoices issued by the suppliers for the purchases of the specified items mentioning the unique enrolment number allotted by Ministry of Culture and SBY-UIN;
2. A Chartered Accountant's Certificate certifying the following:
  - a) Quantity, price and amount of central tax, State tax/Union territory tax or integrated tax paid on the purchase of the specified items during the quarter for which the claim is filed;
  - b) The institution is involved in charitable/religious activities and the specified raw food items have been used for only distributing free food to the public/devotees during the claim period.
  - c) the reimbursement claimed in the current quarter/year is not more than the purchases in the previous corresponding quarter/year plus a maximum of 2.5%/10% for the current quarter/year, as the case may be.
  - d) The charitable/religious institution is using the specified items only for distributing free food to public/devotees etc during the claim period.

- e) The claimant fully satisfies the conditions laid down in para 6 of the Guidelines on the Scheme for Financial Assistance under „Seva Bhoj Yojna” issued by the Ministry of Culture, vide F.No. 13-1/2018-US (S&F) dated 01.08.2018.

**FORM SBY-04**  
**Acknowledgment**

Applicant's Name :  
 SBY-UIN :  
 Acknowledgement Number :  
 Applicant's Name :

Your application for reimbursement is hereby acknowledged against <Application Reference Number>

Reimbursement Claim Details			
Claim Period			
Date and Time of Filing			
Amount Claimed	Central Tax	Integrated Tax (50% of the Integrated Tax paid)	Total

Date:

Place:

(Signature of nodal officer)

Name of the nodal officer:  
 Designation of the nodal officer:

**FORM SBY-05****Order sanctioning/rejecting claim of reimbursement**

Order No.:

Date: &lt;DD/MM/YYYY&gt;

To

\_\_\_\_\_ (SBY-UIN)  
 \_\_\_\_\_ (Name of institution)  
 \_\_\_\_\_ (Address)

Acknowledgement No. Dated.....&lt;DD/MM/YYYY&gt;

**Order for reimbursement/rejection under the Seva Bhoj Yojna Scheme**

Sir/Madam,

This has reference to your application for reimbursement of tax under the Seva Bhoj Yojna Scheme.

Upon examination of your application, the amount of reimbursement sanctioned to you is as follows:

Sl. No.	Description	Central Tax	Integrated Tax (50% of the Integrated Tax paid)	Total
1.	Amount claimed			
2.	Amount sanctioned			
3.	Amount rejected			
4.	Reason(s) for rejection, if any			
5.	Net amount to be paid to the claimant			

I hereby sanction an amount of Rs. \_\_\_\_\_ to M/s \_\_\_\_\_ having SBY-UIN as the amount of central tax and centre's share of integrated tax to be reimbursed under the Seva Bhoj Yojna Scheme, out of a total amount of Rs. \_\_\_\_\_ claimed vide application no. \_\_\_\_\_ received in this office on \_\_\_\_\_, for the claim period \_\_\_\_\_. The amount payable will be debitable to the Functional Head „\*\*\*\*\*“ under Grant No..... of Ministry of Culture for the Financial Year....., under which the budget has been authorized by the Ministry of Culture to

the Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance.

I hereby reject an amount of Rs. \_\_\_\_\_ from the said claim amount for reasons elaborated at Sl. No. 4 of the table above.

Date:

Place:

Signature :

Name:

Designation:

Office Address:



**FORM SBY-06**  
**Payment Advice**

Payment Advice No: -

Date: &lt;DD/MM/YYYY&gt;

To PAO(CGST/Customs)

O/o Pr. Chief controlled of Accounts

Central Board of Indirect Taxes and Customs

[Amritsar/Nasik/Tirupati/Kolkata II/Delhi]

Reimbursement Sanction Order No. ....

Order Date.....&lt;DD/MM/YYYY&gt;.....

Name:

SBY-UIN:

Amount sanctioned (as per Order):

Description	Central Tax	Integrated Tax	Total
Amount sanctioned			

	Details of the Bank	
i.	Bank Account no as per application	
ii.	Name of the Bank	
iii.	Name and Address of the Bank /branch	
iv.	IFSC	
v.	MICR	

The amount payable will be debitable to the Functional head \*\*\*\*\* under Grant No.....of Ministry of Culture for the Financial Year:.....under which the budget has been authorized by the Ministry of Culture to the Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance.

Date:

Place:

Signature:

Name:

Designation:

Office Address:

To

\_\_\_\_\_ (SBY-UIN)

\_\_\_\_\_ (Name)

\_\_\_\_\_ (Address)

F. No. 13-1/2018-US (S&F)  
Government of India  
Ministry of Culture  
P. Arts Bureau

\*\*\*\*

Puratatva Bhawan,  
GPO Complex,  
INA, New Delhi.  
1<sup>st</sup> August, 2018

**GUIDELINES ON SCHEME FOR FINANCIAL ASSISTANCE UNDER**  
**'SE VA BHOJ**  
**YOJNA'**

**1. TITLE**

The scheme shall be known as 'SEVA BHOJ YOJNA'. The Scheme shall be applicable within the territorial jurisdiction of India. The Scheme will remain open from 1<sup>st</sup> to 15<sup>th</sup> of every month. Thereafter, the scrutiny of the applications received will be carried out by duly constituted committee on monthly basis.

**2. OBJECTIVE**

Under the Scheme of "Seva Bhoj Yojna" Central Goods and Services Tax (CGST) and Central Government's share of Integrated Goods and Services Tax (IGST) paid on purchase of specific raw food items by **Charitable/Religious Institutions** for distributing **free food** to public shall be reimbursed as Financial Assistance by the Government of India.

**3. SCOPE**

This is a Central Sector Scheme for providing reimbursement of CGST and Central Government's share of IGST paid by **charitable/religious institutions** on purchase of specific raw food items for serving free food to public / devotees. The scheme shall be applicable only to such institutions which are eligible under the Scheme.

**4. TYPE OF ACTIVITIES SUPPORTED UNDER THE SCHEME:**

Free „prasad" or free food or free 'langar' / 'bhandara' (community kitchen) offered by **charitable/religious institutions** like Gurudwara, Temples, Dharmik Ashram, Mosques, Dargah, Church, Math, Monasteries etc. Financial Assistance will be provided on First-cum-First Serve basis of registration linked to fund available for the purpose in a Financial Year.

**5. QUANTUM OF ASSISTANCE:**

Financial Assistance in the form of reimbursement shall be provided where the institution has already paid GST on all or any of the raw food items listed below:

- i) Ghee

- ii) Edible oil
- iii) Sugar / Burra / Jaggery
- iv) Rice
- v) Atta / Maida / Rava /Flour
- vi) Pulses

The total amount of CGST and Central Government's share of IGST that would be reimbursed on purchases in the Financial Year 2019-20 will be capped at a maximum of 10% of the current financial year i.e. 2018-19.

**6. CRITERIA FOR FINANCIAL ASSISTANCE**

- i) A Public Trust or society or body corporate, or organisation or institution covered under the provisions of section 10 (23BBA) of the Income Tax Act, 1961 (as amended from time to time) or registered under the provisions of section 12AA of the Income Tax Act, 1961, for **charitable/religious** purposes, or a company formed and registered under the provisions of section 8 of the Companies Act, 2013 or section 25 of the Companies Act, 1956, as the case may be, for **charitable/ religious** purposes, or a Public Trust registered as such for **charitable/religious** purposes under any Law for the time being in force, or a society registered under the Societies Registration Act, 1860, for **charitable/religious** purposes.
- ii) The applicant Public Trust or society or body corporate, or organisation or institution, as the case may be, must be involved in **charitable/religious** activities by way of free and philanthropic distribution of food/prasad/langar(Community Kitchen)/ bhandara free of cost and without discrimination through the modus of public, **charitable/religious** trusts or endowments including maths, temples, gurdwaras, wakfs, churches, synagogues, agiaries or other places of public religious worship.
- iii) The institutions/organizations should have been in existence for preceding three years before applying for assistance.
- iv) Only those institutions would be eligible for financial assistance which have been distributing free food, langar and prasad to public for at-least past three years on the day of application. For this purpose, entities shall furnish a self- certificate.
- v) Financial Assistance under the scheme shall be given only to those institutions which are not in receipt of any Financial Assistance from the Central/State Government for the purpose of distributing free food: self- certificate.

- vi) The institutions shall serve free food to at least 5000 people in a calendar month.
- vii) The Institution/Organization blacklisted under the provisions of Foreign Contribution Regulation Act (FCRA) or under the provisions of any Act/Rules of the Central/State Government shall not be eligible for Financial Assistance under the Scheme.

**7. PROCEDURE FOR ENROLMENT**

There shall be one time enrolment for eligible **Charitable/Religious Institutions** who apply under „Seva Bhoj Yojna Scheme“. The Ministry of Culture will enrol eligible **Charitable/Religious Institutions** for a time period ending with Finance Commission period i.e. till 31.3.2020 and subsequently the enrolment may be reviewed / renewed by the Ministry, subject to the performance evaluation of the institutions.

**Charitable/Religious Institution** shall first register with Darpan Portal of NITI Aayog and get Unique ID generated by Darpan Portal (if not already obtained). Thereafter, the institution shall enrol itself in CSMS Portal on the Ministry of Culture"s website [www.indiaculture.nic.in](http://www.indiaculture.nic.in) in a prescribed format. Thereafter, the **Charitable/Religious Institution** shall apply "online" in the prescribed application form and upload required documents as listed below in CSMS Portal of Ministry of Culture"s website [www.indiaculture.nic.in](http://www.indiaculture.nic.in):-

- (i) Copy of the valid Registration Certificate as per the provision contained in Para 6 (i) and (ii).
- (ii) Copy of Memorandum of Association/Article of Association/Charter of Activities of the organisation.
- (iii) Copies of Audited Accounts for the last three years.
- (iv) Copies of Annual Report, if any, for last three years.
- (v) List of Office bearers/Governing Body of the institution.
- (vi) Name of the authorized signatory who will sign all documents with contact details and E-mail ID.
- (vii) Self-certificate indicating that the institution is distributing free food for at-least past three years on the day of application and providing free food to at least 5000 people in a month.
- (viii) Certificate from District Magistrate indicating that the institution is involved in **charitable/religious** activities and is distributing free food to public/devotees etc. since last three years atleast on daily/monthly basis.
- (ix) PAN/ TAN Number of the institution/ organization.

- (x) List of locations where free food is being distributed by the institution.
- (xi) Number of persons being served free food by the Institution in previous year - self declaration.
- (xii) Bank Authorization Letter as per prescribed format.

All applications along with supporting documents received online from the institutions in the Ministry shall be examined by a Committee constituted for the purpose. Incomplete applications not supported by required documents will be summarily rejected and only eligible **charitable/religious institutions** will be permitted to claim Financial Assistance as reimbursement of CGST and Central Government's share of IGST paid on raw food items mentioned at Para 5 above.

#### **8. MAINTENANCE OF ACCOUNTS BY THE CHARITABLE/RELIGIOUS INSTITUTIONS**

- (i) The **Charitable/Religious Institution** shall maintain a separate account of the grant received from the Central Government under the said scheme. A separate account maintained by the Institution for distribution of Free Food shall be distinct from accounts maintained for the purpose of Food/Prasad sold to public/devotees.
- (ii) The bills produced by the Institution for re-imbursement shall be mandatorily in the name of registered **charitable/religious Institution**.
- (iii) The Institution shall provide total number of people/persons provided free food every calendar month and shall maintain monthly purchase bills in this regard.

#### **9. PROCEDURE FOR CLAIMING REIMBURSEMENT OF CGST**

- (i) **Single Authority:** There will be a one (nodal) Central Tax officer in every State / Union territory (UT) for all purposes of the scheme.
- (ii) **Registration with the Central Tax officer:** After enrolling with the Ministry of Culture, the applicant shall submit an application in a specified form along with a copy of the registration certificate issued by the Ministry of Culture to the nodal Central Tax officer in the State/UT. The nodal Central Tax officer on receipt of the application and registration certificate, shall generate a Unique Identity Number (UIN) and communicate the same to the applicant.
- (iii) **Timelines for refunds:** All applications for reimbursements shall be submitted on a quarterly basis in a specified form and manner before the expiry of six months from the last day of the quarter in which the purchases have been made.
- (iv) **Documents to be submitted:** The following documents shall be submitted along with the application form:

- Invoices issued by the suppliers for the purchases of specified items in para no. 5 above.
- The Unique enrolment number allotted by Ministry of Culture and UIN allotted by the Central Tax authority should be mentioned on these invoices.
- **Chartered Accountant's Certificate certifying the following:**
  - a) Quantity, price and CGST, SGST/UTGST and IGST paid on purchase of the specified items during the claim period.
  - b) The **Charitable/Religious institution** is involved in **charitable/religious** activities and specified items have been used for only distributing free food to public/devotees etc. during the claim period.
  - c) The reimbursements claimed in the current quarter / year is not more than the previous year's purchases in the corresponding quarter / year plus a maximum of 10% for the current year.
  - d) The **charitable/religious institution** is using the raw food items as mentioned in Para 5 above only for distributing free food to public/devotees etc. during the claim period.
  - e) The institution fully satisfies the conditions laid down in para 6 of the guidelines.

#### **10. OUTCOME OF THE SCHEME**

A Performance-cum-Achievement Report on the activity undertaken will be submitted in triplicate by the beneficiary institutions, at the beginning of next financial year, to the Ministry as per the following format:

- Location of Free Food Services:
- Cost of the Food items excluding GST:
- GST levied: Total GST paid (CGST,SGST/UTGST,IGST and amount of Financial Assistance released by ministry:
- No. of days Free food was provided in a calendar month (month-wise)
- No. of persons who were provided Free Food in a calendar month (month-wise)
- At least 12 photographs (taken on monthly basis) of Free Food Services:

#### **11. INCOMPLETE APPLICATIONS**

Incomplete applications not supported by the required documents and applications received without recommendation of the prescribed authority will be summarily rejected.

#### **12. RELEASE OF FUNDS UNDER THE SCHEME:**

The funds will be released to the institutions as per the claims verified and passed by the GST authorities. The Refund Sanction Order will be issued by the GST Authority.



**13. INSPECTION AND MONITORING**

Inspection would be carried out by Ministry officials or its authorized representatives every year at least in 5% of the cases. The concerned State Govt./UTs Administration, District Collector/Dy Commissioner and State GST authorities will also monitor the scheme. The Institutions /Organizations shall maintain separate account for the assistance received from the Ministry of Culture and these will be subject to inspection/audit by the officers of the Ministry or any other agency designated by the Ministry.

At the end of the Financial Year 2018-19, the Physical and Financial progress of the Scheme will be measured by the Ministry of Culture

**14. PENALTIES IN CASE OF MISUSE OF ASSISTANCE /GRANT**

The members of the executive body of the entity /institution would be liable for recovery of misused grants. The organization /institution will also be blacklisted for misuse of funds, fake registration certificate, fake documents etc. All immovable and movable assets created from the Government grants would be taken over by local administration prescribed by the Ministry. The assistance provided by the Ministry of Culture shall be recovered with penal interest, apart from taking criminal action as per law.

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<b>List of Nodal Officers</b>					
<b>S.No.</b>	<b>State/UT</b>	<b>Nodal Commissionerate</b>	<b>Contact Address of the Commissionerate</b>	<b>Nodal Officer</b>	<b>Phone number and E-mail id of Nodal Officer</b>
1	Andhra Pradesh	Guntur CGST	GST Bhavan, Kannavarithota. Guntur- 522004	Mr. K. Mahipal Chandra, Assistant Commissioner	0863-2234713, mahipal.chandra@gov.in
2	Andaman & Nicobar Islands	Haldia	Assistant Commissioner of Central Tax. A & N Division, Kandahar Marg (VIP Road), Port Blair – 744103	Mr. T Inigo, Assistant Commissioner, Andaman & Nicobar	Inigo.timothy@gov.in
3	Arunachal Pradesh	Itanagar	CGST & CX Commissionerate, Itanagar- 791110	Mr. N.K.Nandi, Assistant Commissioner	0360-2351213, nknandi2014@gmail.com
4	Assam	Dibrugarh	CGST & CX Commissionerate, Dibrugarh-786003	Mr. B.B.Baruah, Assistant Commissioner	0373-2314082 , Bbhusan.baruah@gov.in
5	Assam	Guwahati	CGST & CX Commissionerate, Guwahati-781005	Mr. Sanjeet Kumar, Assistant Commissioner	0361-2465197 , sanjeet.kumar@icegate.gov.in
6	Bihar	Patna-II	4th Floor, C.R.Building (Annexe), Bir Chand Patel Path, Patna-800001	Mr. Suhrit Mukherjee, Assistant Commissioner	0612-2504814, suhrit9933@gmail.com
7	Chandigarh	Chandigarh	Plot No. 19 Sector 17-C, C.R Building Chandigarh	Ms.Mamta Saini, Deputy Commissioner	0172-2704196, mamtasaini.india@gmail.com

**Annexure – B**  
**Circular No. 75/49/2018-GST**

8	Chhattisgarh	Raipur	Division-II, CGST Bhawan Civil Lines, Raipur	Mr. Sumit Kumar Agrawal, Assistant Commissioner	0771-2425636 sumitk.agrawal@gov.in
9	Dadra and Nagar Haveli	Daman	2nd Floor, Hani's Landmark, Vapi-Daman Road, Chala , Vapi, Gujarat	Mr. B.P. Singh, Additional Commissioner, Daman	0260-2460502, binay.singh@icegate.gov.in
10	Daman and Diu	Daman	2nd Floor, Hani's Landmark, Vapi-Daman Road, Chala , Vapi, Gujarat	Mr. B.P. Singh, Additional Commissioner, Daman	0260-2460502, binay.singh@icegate.gov.in
11	Goa	Goa	GST Bhavan, EDC Complex, Patto, Panaji- 403001	Mr. S. K. Sinha, Additional Commissioner	0832-2437190, sanjayl.sinha@icegate.gov.in
12	Gujarat	Gandhinagar	O/o the Commissioner, CGST, Gandhinagar Custom House, Near All India Radio, Navrangpura, Ahmedabad-380009.	Dr. Amit Singal, Joint Commissioner	079-27540424, singalamit@rediffmail.com
13	Haryana	Gurugram	Plot No. 36-37, Sector-32, Gurugram	Mr. Raj Karan Aggarwal, Assistant Commissioner	0124-2380269, Aggarwalrajkar@gmail.com
14	Himachal Pradesh	Shimla	Camp at Plot No. 19 Sector 17-C, C.R Building Chandigarh	Mr. Nikhil Kumar Singh, Assistant Commissioner	0172-2704196, nikhil.singh@icegate.gov.in
15	Jammu and Kashmir	Jammu	OB-32, Rail Head Complex, Jammu	Mr. Jaypal J, Assistant Commissioner	0191-2475320, prakash.online1984@gmail.com
16	Jharkhand	Ranchi	5th Floor, C.R. Building, 5- A, Main Road, Ranchi- 834001	Mr. Debabrata Chatterjee, Assistant Commissioner	0651-2330218, debabrata.chatterjee@gmail.com

**Annexure – B**  
**Circular No. 75/49/2018-GST**

17	Karnataka	Bengaluru (South)	Bengaluru South Commissionerate, C.R. Building, Queen's Road, Bengaluru-560001	Mrs. Gayathri Chandra Menon, Assistant Commissioner	080-25522370 sd07.gst@gov.in
18	Kerala	Kochi	Central Revenue Building, I.S. Press Road, Kochi- 682018	Mr. Ashwin John George, Assistant Commissioner	0484-2533169 ashwinjohngeorge@gmail.com
19	Lakshadweep	Kochi	Central Revenue Building, I.S. Press Road, Kochi- 682018	Mr. Ashwin John George, Assistant Commissioner	0484-2533169 ashwinjohngeorge@gmail.com
20	Madhya Pradesh	Bhopal	Division – I Bhopal, Jail Road ParyawasBhawan, Bhopal	Mr. Piyush Thorat, Assistant Commissioner	0755-2761620, piyushthorat19@gmail.com
21	Maharashtra	Mumbai Central	4 <sup>th</sup> Floor, GST Bhavan, 115, M.K.Road, OppChurchgate Station, Mumbai-400020	Ms. Manpreet Arya, Additional Commissioner	022-26210384, manpreetarya@yahoo.co.in
22	Manipur	Imphal	CGST &CX Commissionerate, Imphal- 795001	Mr. R.K.Shurchandra Singh,Assistant Commissioner	0385-2460735, shurchandra.rk@gov.in
23	Meghalaya	Shillong	CGST &CX Commissionerate, Shillong- 793001	Mr. Om Prakash Tiwary, Assistant Commissioner	0364-2506758, tiwary.op@gov.in
24	Mizoram	Aizawl	CGST & CX Commissionerate, Aizawl- 796001	Mr. L.Ralte, Deputy Commissioner	0389-2346515 , lal.ralte@icegate.gov.in
25	Nagaland	Dimapur	CGST &CX Commissionerate, Dimapur-	Mr. Gopeswar Chandra Paul, Assistant Commissioner	0386-2351772, paul.gopeswar3@gmail.com

**Annexure – B**  
**Circular No. 75/49/2018-GST**

			797112		
26	NCT of Delhi	Delhi (South)	2nd & 3rd Floor, EIL Annexe Building, Bhikaji Cama Place, New Delhi, Delhi 110066	Ms. Priyanka Gulati, Assistant Commissioner	011-40785842 shikhar.pant@gov.in
27	Odisha	Bhubaneswar	C.R. Building, (GST Bhawan), Rajaswa Vihar, Bhubaneswar-751007	Mr. Sateesh Chandar, Joint Commissioner	0674-2589694 sateesh.chandar@nic.in
28	Puducherry	Puducherry	I, Goubert Avenue (Beach Road), Puducherry -605001.	A. Syamsundar, Joint Commissioner	0413-2224062, 0413-2331244, pondycex.gst@gov.in
29	Punjab	Ludhiana	Central Excise House, F-Block, Rishi Nagar, Ludhiana.	Mr. Neeraj Soi, Deputy Commissioner	0161-2679452, soineeraj@gmail.com
30	Rajasthan	Jaipur	N.C.R. Building, Statue Circle, Jaipur	Mrs. Ruchita Vij, Additional Commissioner	0141-2385342 ruchitavij@gmail.com
31	Sikkim	Siliguri	Gangtok CGST Division, Indira Bypass Road, Sichey Near District Court, Gangtok – 737101	Mr. Puran Lama, Assistant Commissioner, Sikkim (Gangtok)	03592-284182, Gtk_div@rediffmail.com
32	Tamil Nadu	Chennai (North)	GST Bhawan, 26/1, Mahatma Gandhi Road, Nungambakkam, Chennai – 600034	Mr. Subha Chandran, Assistant Commissioner	044-28331177, 044-28331188, commr-cexchnl@nic.in
33	Telangana	Hyderabad	O/o the Principal Commissioner of Central Tax, Hyderabad GST Commissionerate, GST	Mr. P. Anand Kumar, Additional Commissioner	040-23240725, ak.pulapaka@gov.in

**Annexure – B**  
**Circular No. 75/49/2018-GST**

			Bhawan, L B Stadium Road, Basheerbagh, Hyderabad - 500004.		
34	Tripura	Agartala	CGST & CX Commissionerate, Agartala- 799001	Mr. S.K.Mazumdar, Assistant Commissioner	0381-2304099 , sanjoymaz85@gmail.com
35	Uttar Pradesh	Lucknow	7-A, Ashok Marg, Lucknow-226001	Mr. Avijit Pegu, Assistant Commissioner	0522-2233001, avijit.pegu@icegate.gov.in
36	Uttarakhand	Dehradun	Office of the Commissioner, Central Goods & Services Tax, E- Block, Nehru Colony, Dehradun	Mr. A.S. Rawat, Assistant Commissioner	0135-2668668, sanjay2.shukla@icegate.gov.in
37	West Bengal	Kolkata (North)	180, Shanti Pally, Rajganda Main Road, Kolkata	Mr. Shobhit Sinha, Assistant Commissioner	033-24416813, Shobhitsinha.jsr@gov.in

# **Procedure for Disbursal of Financial Assistance and Accounting**

**Seva Bhoj Yojana (SBY), Ministry of Culture**

**version date: 10/10/2018**

**Pr. Chief Controller of Accounts Central  
Board of Indirect Taxes & Customs  
Department of Revenue  
Ministry of Finance**

1. Background:

The Scheme of Financial Assistance under „Seva Bhoj Yojna“ (SBY) has been launched by the Ministry of Culture from the financial year 2018-19 vide Order No. 13-1/2018-US (S&F) dated 31<sup>st</sup> May 2018. Under this Scheme, the Government of India shall reimburse the CGST and Central government's share of IGST paid on the purchase of specific items by charitable institutions for distributing free food to the public. The Guidelines have been issued in this regard by Ministry of Culture vide F. No. 13-1/2016-US (S&F) dated 1<sup>st</sup> August 2018.

2. Authorization of Budget by Ministry of Culture:

- i) The budget under the Central Scheme of SBY will be authorized by the Ministry of Culture to CBIC in accordance with the LOA Module of PFMS.
- ii) The 15 digit accounting codes under the Charter of Accounts will be as follows.

Grant No. : (Will change year to year)

Major Head:

Submajor / Minor Head:

Subhead:

Detailed/Object Head:

(Ministry of Culture will provide)

- iii) As per the LOA module of PFMS the budget will be authorized DDO wise Location wise by the Pr. Accounts office of Ministry of Culture to Pr. Accounts office of CBIC, Department of Revenue.

3. PAOs designated for disbursal of payments under the Scheme:

Following five PAOs have been designated for making payment & accounting under the scheme:

Zone	PAO
North	PAO, Customs, Amritsar (Code 050240)
East	PAO, GST, Kolkata II (Code 052679)
West	PAO, Nasik (Code 054975)
South	PAO, Tirupati (Code 055240)
Central	PAO, GST, Delhi (Code 051493)

The zone-wise grouping of States & 8 UTs against the designated zonal PAOs is attached at Annexure „A“

4. Creation of DDOs for processing of claims under the Scheme:

- i) State/UT-wise new DDOs (36 in nos.) will be created which will be duly mapped with the 5 PAOs (as per Point 3 above). Existing DDOs authorized for payment to the UIN entities may operate as DDOs for processing of payments under the SBY scheme also but with new DDO Codes.
- ii) Request for opening of new DDO Code will be forwarded to the Accounts Officer (Revenue Coordination), O/o Pr. Chief Controller of Accounts, Central Board of Indirect Taxes, 1<sup>st</sup> Floor, DGACR Building, I.P. Estate, New Delhi 110002 in the Format as given in Annexure 'B' under the signatures of the competent authority of the concerned Commissionerate.



- iii) The request for allotment of DDO code shall be forwarded by the O/o Pr. CCA, CBIC to O/o CGA. Once allotted, the same shall be conveyed by the O/o Pr. CCA to the concerned DDO, Nodal offices and Commissionerate.

**5. Issuance of sanction by the Nodal Officers**

- i) The Scheme envisages reimbursement of only Central GST and Central Government's share of Integrated Tax (IGST). The applications for reimbursements of such taxes shall be processed by the nodal officer in each State/UT. [The officers who have been designated as nodal officers for the purpose of facilitating the processing of refund claims for UIN entities as Circular No. 36/10/2018-GST dated 13th March 2018 shall act as nodal officers for the purpose of this scheme also.] (As per para 1.2 of Circular no. dated issued by CBIC)
- ii) Existing Nodal Officer(s) appointed for UIN entities will process the applications under the SBY Scheme and they shall, in their capacity as Sanctioning Authority, act as Program Division (PD) on PFMS platform
- iii) Where upon examination of the application of refund by the charitable institutions, the nodal officer is satisfied in respect of the correctness of the claim and that the reimbursement is due and payable to the applicant, he shall issue a sanction order in FORM SBY05 rejecting; or otherwise sanctioning the amount of reimbursement with full details of the Grant No. and the functional head (of Ministry of Culture) under which the amount is to be disbursed by the PAO. The Nodal Officer shall also issue the Payment Advice addressed to the concerned PAO in FORM SBY06.

**6. Preparation of Bill by DDO & Payment by PAO under the Scheme:**

- i) The Nodal Officer, in the capacity of Sanctioning Authority (recognized on PFMS as Program Division), shall ensure the availability of budget on PFMS, and thereafter enter the Sanction details (SBY05) and the details of Payment Advice (SBY06) as required in PFMS under his login access. He will also upload the scanned copy of the Sanction Order and Payment Advice and forward the same to the designated DDO. The DDO shall also first check the availability of budget and then generate a bill and forward it to the concerned PAO under his digital signatures. No physical document (SBY05/SBY06 etc.) will be sent by the DDO as the same are forwarded with digital signatures of the DDO.
- ii) The designated PAO shall pass/reject the bill for payment as per the existing payment protocols being followed for payments through PFMS portal after exercising due diligence. **The PAO shall take a print out of the Sanction Order (SBY05) and Payment Advice (SBY06) so uploaded on PFMS by the Nodal Officer (Sanctioning Authority) for audit trail.**
- iii) The Bill will be returned to the DDO by PAO if the sufficient budget is not available.

- iv) The unspent portion of the budget, if any, authorized by Ministry of Culture at the end of each financial year will lapse as per the Accounting Rules and fresh authorization from the budget of subsequent financial year would be required to pass the bills received in the new financial year.
- v) The bills pending with the PAO at the end of a financial year for want of budget shall be returned by the PAO and the bills with revalidated Sanction Order (SBY05) shall be forwarded to the concerned PAO after the Letter of Authorization for allocation of budget to CBIC is provided in the next financial year.
- vi) No manual payment will be allowed in the system.
- 7. Responsibilities of the PAOs under the Scheme:
  - i) Periodical Reports (Monthly/Quarterly) will be generated by the designated PAOs and shared with the Pr. A.O, CBIC. The Pr. Accounts Office shall further share the report with the Pr. Accounts Office, Ministry of Culture for reconciliation purposes.
  - ii) In the case of authorized budget is exhausted, the payments will not be made by the PAO till the budget is augmented by Ministry of Culture.
  - iii) At the end of financial year, the Bills which are kept in abeyance for want of sufficient budget provisions will be returned to the concerned Divisions for revalidation and resubmission in next financial year with new e-Bill Number.

iv) In case of any excess/wrongful payment is made on the basis of the double sanction or for any other reason, the same will be recovered by the sanctioning authority from the beneficiary.

The recovered amount will be received in the form of Banks' DD and will be deposited in the Government Accounts by the concerned DDO through Challans in the scheme Head of Seva Bhoj Yojana. The accounting of such recovery amount will be done by the PAO with whom the concerned DDO is mapped.

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