



सत्यमेव जयते

**GOVERNMENT OF INDIA**  
**GOODS AND SERVICES TAX COUNCIL**

F.No.198/Representations/MoF/GSTC/2017/7490 -

5th Floor, Tower-II, Jeevan Bharti Bldg

Connaught Circus, New Delhi

Dated: 08.08.2019

To

Shri Ram Mohan Mishra, IAS  
Additional Secretary & Development Commissioner,  
Government of India,  
Ministry of Micro, Small & Medium Enterprises,  
'A' Wing, 7<sup>th</sup> Floor, Nirman Bhawan  
New Delhi - 110011

Sir,

**Sub:- Exemption from GST on services provided by MSME testing centres and stations -reg.**

I am directed to refer to your letter D.O.No.64/1/GST/DI/2017-18/27A dated 15.07.2019 on the above subject and to state to refer and follow the Notification No.12/2017-Central Tax (Rate) dated 28.06.2018 at S.No.47, whereby specified services provided by the Central government, Union Territory or Local Authority are exempted which are mandatory under any law.

2. This issues with the approval of the Special Secretary, GST Council Secretariat.

Yours faithfully,

(Rakesh Agarwal)

Deputy Commissioner to GST Council

14/8/19  
ADC(PS)

16/8

Disl(RKR)

346/00/17/19  
19/8/19