



भाकृअनुप - केंद्रीय रोपण फसल अनुसंधान संस्थान प्रादेशिक केन्द्र,  
कृष्णापुरम डाक कायमकुलम, केरल - 690 533, भारत  
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फा. सं./F. No. D-11012/1/2026-AGR-RS-KYM-CPCRI

दिनांक/Date:19-06-2026

**कार्यालय आदेश/Office Order**

In pursuance of the Council's letter F. No.GAC-12-4/2023-E&M dt. 10<sup>th</sup> October, 2023 and Office Order F.No. GAC-18-2/2025 -E&M(e-396013) dt. 14.05.2026 regarding applicability of GST on Guest House room rent receipts, it is hereby notified for information of all concerned that GST shall be levied on the room tariff of ICAR-CPCRI Regional Station Guest House as per applicable GST provisions. Accordingly, revised room tariff along with applicable GST rates shall be as under:

Sl. No.	Category	AC Room Double	AC Room Single	Non AC Room Double	Non AC Room Single	Applicable GST
1	Serving and retired officers of NARS(ICAR/SAU) on <b>PRIVATE VISIT</b>	₹300/-	₹150/-	₹200/-	₹100/-	Nil (All Tariffs below ₹1,000/-)
2	Serving & Retired Officers of NARS(ICAR/SAU) on <b>OFFICIAL VISIT</b>	₹450/-	₹225/-	₹300/-	₹150/-	Nil Upto ₹1,000/-
3	Serving Officers of Central Govt./State Govt./Autonomous Organizations/PSUs, Central or State Govt. etc. ( <b>OFFICIAL/PRIVATE</b> )	₹800/-	₹400/-	₹500/-	₹250/-	Nil Upto ₹1,000/-
4	<b>Private</b> Visitors ie. other than ICAR, SAUs, Central or State Govt.	₹1,000/-	₹500/-	₹750/-	₹350/-	Nil Upto ₹1,000/-
5	Foreign Visitors ( <b>SAARC Nation</b> )	₹2,000/-	₹1,000/-	₹1,800/-	₹9,000/-	5% GST
6	Foreign Visitors ( <b>Other than SAARC Nation</b> )	₹3,000/-	₹1,500/-	₹2,500/-	₹1,250/-	5% GST
7	Dormitory (per bed of approx. 6ft x 3ft size)	-	-	75/-	-	-

**टिप्पणी /Note:**

- 1.Extra mattress will be charged @ ₹100/- per mattress, subject to availability.
- 2.GST application shall be as per the following rates prescribed by ICAR Headquarters  
Upto ₹1,000/- per day : Nil  
Above ₹1,000/- and up to ₹7,500/- per day : 5%(without ITC)  
Above ₹7,500/- per day : 18%
- 3.GST shall be charged additionally over and above the room tariff wherever applicable.
- 4.GST on Guest House receipts shall be charged under applicable GST rates with HSN Code 9963 and duly accounted for in the books of accounts.
- 5.A valid GST invoice shall be issued for all taxable accommodation charges and the same shall also be duly reflected in Forms GSTR-I and GSTR-3B while filing GST returns.
6. Liability to pay GST shall arise on the basis of occurrence of any of the following events, whichever is earlier  
i) Receipt of payment  
ii) Issue of tax invoice  
iii) Completion of stay period /provision of service
- 7.GST for the respective month shall be deposited within the prescribed due date of the succeeding month.
- 8.As per Ministry of Finance guidelines, room entitlement of Government employees is exclusive of GST and GST paid shall be reimbursable separately as admissible under rules.
9. All concerned officers/officials shall ensure strict compliance of the above instructions. The DDO shall ensure deposition of GST into Government account, reconciliation of accounts and

timely filing of GST returns in compliance with GST provisions.

10. A monthly report in the prescribed format shall be submitted to ICAR Headquarters (GAC Division) regarding GST collection, payment and filing status. The above rates and GST provisions shall come into force with immediate effect and supersede earlier instructions issued on GST applicability, to the extent amended herein.

प्रमुख / HEAD 19/6/26

प्रतिलिपि सेवा में / Copy to:

1. All Officials/Staff members, ICAR-CPCRI Regional Station, Kayamkulam
2. Guest House In-charge, ICAR- CPCRI Regional Station, Kayamkulam
3. The Comptroller, ICAR- CPCRI, Kuldu Post, Kasaragod-671 124.
4. All Section Head, ICAR- CPCRI Regional Station Kayamkulam
5. PS& Head, KVK, Alappuzha, ICAR-CPCRI RS Kayamkulam
- ✓ 6. Library In-charge, ICAR- CPCRI, Kasaragod- With a request to upload the circular in the institute website
7. Notice Board