



Seva Bhoj Yojna

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The Union **Ministry of Culture**, Government of India has introduced '**Seva Bhoj Yojna**' that seeks to reimburse Central share of **Central Goods and Services Tax (CGST)** and **Integrated Goods and Service Tax (IGST)** on food/prasad/langar/bhandara offered by charitable religious institutions.

Seva Bhoj Yojna aims to **lessens** the **financial burden** of such charitable religious institutions (such as Temples, Gurudwara, Mosque, Church, Dharmik Ashram, Dargah, Matth, Monasteries etc) that provide food/prasad/langar (**community kitchen**)/bhandara free of cost without any **discrimination** to public/devotees.

Eligibility

- The Charitable religious institutions which have been in existence for at **least three years** before applying for financial assistance/grant.
- Charitable religious institution who serve **free food** to **at least 5000** people in a **month**.
- Institutions need to be covered under **Section 10 of the Income Tax Act** or are registered as a society under the Societies **Registration Act** or as a **Public Trust** under any law for the time being in force of statutory religious bodies constituted under any Act or institutions registered under **Section 12AA of Income Tax Act**.

Under Goods and Services Tax regime, there are three taxes

- **CGST** : Central Goods and Services Tax will be levied (on intra-state supply of goods or services) by the central government and proceeds of the tax will be divided between the state and the centre.
- **IGST: Integrated Goods and Service Tax** has replaced the previously levied central sales tax and is levied on all inter-state supply of goods or services within India along with export and import of goods or services.

In case of inter-state supply, only IGST will be charged by the central Government and proceeds will be shared between the central and state governments.

- **SGST:** State Goods and Services tax will be levied on intra state supply of goods or services by the respective state governments.