

Seva Bhoj Yojna

Details

The scheme “Seva Bhoj Yojna” was launched by the Ministry of Culture, Government of India and it has been made operational with effect from the 1st of August, 2018. The Scheme shall be applicable within the territorial jurisdiction of India. The Scheme will remain open from the 1st to the 15th of every month. Thereafter, the scrutiny of the applications received will be carried out by a duly constituted committee on a monthly basis.

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 like Gurudwaras, Temples, Dharmik Ashrams, Mosques, Dargahs, Churches, Math, Monasteries, etc. for distributing free food to public shall be reimbursed as Financial Assistance by the Government of India.

Scope:

This is a Central Sector Scheme for providing reimbursement of CGST and the Central Government’s share of IGST paid by charitable/religious institutions on

the purchase of specific raw food items for serving free food to the public/devotees. The scheme shall be applicable only to such institutions which are eligible under the Scheme.

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 funds available for the purpose in a financial year.

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 the 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 the 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 a monthly basis) of Free Food Services:

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.

Inspection And Monitoring:

The 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 accounts 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

Penalties in Case of Misuse of Assistance/Grant:

The members of the executive body of the entity /institution would be liable for the 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.

Benefits

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:

1. Ghee
2. Edible oil
3. Sugar / Burra / Jaggery
4. Rice
5. Atta / Maida / Rava /Flour
6. Pulses

Eligibility

1. A Public Trust or society or body corporate or organization, 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.

2. The applicant Public Trust or society or body corporate, or organization 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, Agiaris or other places of public religious worship.
3. The institutions/organizations should have been in existence for the preceding three years before applying for assistance.
4. Only those institutions would be eligible for financial assistance which has been distributing free food, Langar, and Prasad to the public for at least the past

three years on the day of application. For this purpose, entities shall furnish a self-certificate.

5. 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.
6. The institutions shall serve free food to at least 5000 people in a calendar month.

Exclusions

1. The Institution/Organization blacklisted under the provisions of the Foreign Contribution Regulation Act (FCRA) or the provisions of any Act/Rules of the Central/State Government shall not be eligible for financial assistance under the Scheme.

Application Process

Online

Step 01: The Scheme will remain open from the 1st to the 15th of every month.

Step 02: 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 (if not already obtained).

Step 03: Thereafter, the institution shall enroll itself in the [CSMS Portal](#) on the [Ministry of Culture's Website](#) in a prescribed format and upload the requisite documents.

Step 04: After enrolling with the Ministry of Culture, only the eligible institutions shall be provided with a unique enrolment number by the Ministry of Culture for filing claims for the reimbursement of the said taxes.

Step 05: Thereafter, the Charitable/Religious Institution shall apply in the prescribed application form and upload the required documents as listed below in the CSMS Portal of the Ministry of Culture's website.

Procedure for Claiming Reimbursement of CGST:

Step 01: Single Authority: There will be one (nodal) Central Tax officer in every State / Union Territory (UT) for all purposes of the scheme.

Step 02: 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.

Step 03: 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.

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

Documents Required

1. Copy of the valid Registration Certificate
2. Copy of Memorandum of Association/Article of Association/Charter of Activities of the organization.
3. Copies of Audited Accounts for the last three years.
4. Copies of the Annual Report, if any, for the last three years.
5. List of Office Bearers/Governing Body of the Institution.
6. Name of the authorized signatory who will sign all documents with contact details and E-mail ID.
7. Self-certificate indicating that the institution is distributing free food for at least the past three years

on the day of application and providing free food to at least 5000 people in a month.

8. Certificate from District Magistrate indicating that the institution is involved in charitable/religious activities and is distributing free food to the public/devotees etc. for the last three years at least on a daily/monthly basis.
9. PAN/ TAN Number of the institution/ organization.
10. List of locations where free food is being distributed by the institution.
11. Number of persons being served free food by the Institution in the previous year – self-declaration.
12. Bank Authorization Letter as per prescribed format.
13. Invoices issued by the suppliers for the purchases of specified items