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**विदेश मंत्रालय, नई दिल्ली**  
**MINISTRY OF EXTERNAL AFFAIRS**  
**NEW DELHI**

Room 1062, Jawaharlal Nehru Bhawan  
23D, Janpath, New Delhi - 110 011

No. D-II/551/1/2018-Shri Vikas R

Dated: 22.12.2018



**Subject: Information sought by [redacted] under Right to information Act, 2005.**

Sir,

Reference your Applications No. MOEAF/R/2018/51411 dated 11 December 2018 and No. MOEAF/R/2018/80533 dated 17 December 2018 seeking information under Right to Information Act, 2005.

2. The applicant sought information as below:

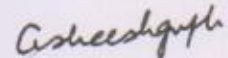
- (1) Records to be maintained by Service Provider to claim exemption from accommodation provided to Diplomats under the Service Tax Law.
- (2) Documents to be relied on for allowing service tax exemption for foreign diplomats visiting India.
- (3) Documents required to be obtained & maintained by the service provider for the foreign diplomats revisiting India and availing service tax free accommodation services in India.
- (4) Procedure to be followed by service provider for verification of certificate produced by Diplomats for availing service tax free accommodation services in India.
- (5) Is it mandatory for every foreign diplomats to obtain service tax exemption certificates from Ministry of External Affairs.
- (6) Whether the certificate issued by foreign consulates approving the visit of diplomats in India is a sufficient documentary evidence for claiming service tax exemption.

3. The following is the response of the CPIO:

- (1) As far as the exemption from service tax to the diplomats is concerned, the same is currently inapplicable after implementation of Goods & Service Tax (GST) under which the service tax is subsumed and now there is no facility of upfront exemption. However, in the pre-GST era, the service tax exemption used to be granted to foreign diplomatic mission and their diplomats on the principle of reciprocity. As there was a provision of upfront exemption from Service tax, a certificate used to be issued by the Ministry of External Affairs which was a pre-requisite for availing service tax exemption facility.
- (2), From MEA's perspective, the diplomatic missions and their entitled diplomats desirous of claiming service tax exemption were required to produce the exemption certificate issued by this Ministry along with an undertaking that the services are acquired for the use of diplomatic mission concerned or its entitled diplomats.
- (3) & (6) the verification of certificate produced by the diplomats for availing service tax free accommodation can be done through the issuing authority.
- (4) The diplomatic missions and their diplomats desirous of availing the facility of service tax exemption were required to obtain the exemption certificate from this Ministry which used to be issued on the principle of reciprocity. It was a mandatory requirement to avail the service tax exemption.
- (5) The diplomatic missions and their diplomats desirous of availing the facility of service tax exemption were required to obtain the exemption certificate from this Ministry which used to be issued on the principle of reciprocity. It was a mandatory requirement to avail the service tax exemption.

4. In case the applicant is not satisfied with the response given by the undersigned, the applicant may file an appeal within 30 days of the receipt of this communication to Shri Sanjay Verma, Chief of Protocol and First Appellate Authority, Room No. 2001, Jawaharlal Nehru Bhawan, Ministry of External Affairs, 23-D, Janpath, New Delhi - 110 011.

Yours sincerely,



[ Asheesh Gupta ]

**Copy to:**

1. Chief of Protocol, MEA ([jscop@mea.gov.in](mailto:jscop@mea.gov.in)) - for kind information.
2. US (RTI), MEA ([usrti@mea.gov.in](mailto:usrti@mea.gov.in)).
3. PO (XMM), MEA, New Delhi ([poxmm@meaindia.in](mailto:poxmm@meaindia.in)).