

# Seva Bhoj Yojna

**'Seva Bhoj Yojna'** is a Central Sector Scheme of the Ministry of Culture, Government of India. It envisages to reimburse the Central Government share of Central Goods and Services Tax (CGST) and Integrated Goods and Service Tax (IGST) so as to lessen the financial burden of such Charitable Religious Institutions **who provide Food/Prasad/Langar (Community Kitchen)/Bhandara free of cost without any discrimination to Public/Devotees.**

The scheme is being implemented **from 01.08.2018 with a total outlay of Rs. 325.00 Crores for Financial Years 2018-19 and 2019-20.**

**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 **for distributing free food to public shall be reimbursed as Financial Assistance by the Government of India.**

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

The total amount of CGST and Central Government's share of IGST that would be reimbursed on purchases in the Financial Year 2019-20 will be capped **at a maximum of 10% of the current financial year i.e. 2018-19.**