Seva Bhoj Yojna

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 statuary 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.

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