

# Seva Bhoj Yojana

May 5, 2020

## What is Seva Bhoj Yojana?

- Seva Bhoj Yojana is a Central Sector Scheme of the **Ministry of Culture**, Government of India. It envisages reimbursing 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.

## Features of the yojana

- Institutions eligible
- Public trust or body corporate under section 10 of Income Tax Act, 1961 or those registered under section 12AA of Income Tax Act for religious/charitable purposes.
- Companies registered under Companies Act for religious/charitable purposes.
- Societies registered under Societies Registration Act, 1860 for religious/charitable purposes.
- CGST and IGST paid on purchase of specific raw food items by Charitable Religious Institutions for distributing free food to the public shall be reimbursed as financial assistance.
- Financial assistance will be provided on **First-cum-First Serve basis** of registration linked to funds available for the purpose in a financial Year.
- The institutions/organizations should have **been in existence for preceding three years** before applying for assistance. Only those institutions would be eligible for financial assistance which has been distributing free food, langar and prasad to the public for at-least

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

- Financial assistance under the scheme shall be given only to those institutions which are not in receipt of any such assistance from the central /state government for the purpose of distributing free food.
- The institutions shall serve free food to **at least 5000 people in a calendar month**. Those institutions blacklisted under FCRA or any other rules/acts of the central/state government are ineligible.