



**NATIONAL BOARD OF EXAMINATIONS
IN MEDICAL SCIENCES
NEW DELHI**

Department of Training & Monitoring

Dated:17.11.2023

NOTICE

Subject: Refund of GST amount paid on Annual Course Fee by NBEMS Trainees

Kind Attention: NBEMS Accredited Hospitals and all NBEMS trainees

1. In compliance to the order dated 01.11.2023 of the Hon'ble High Court of Delhi in the matter WP(C) No. 10326/2021, NBEMS hereby withdraws the public notices dated 22.12.2020, 15.01.2021, 15.02.2021, 19.08.2021 and 21.01.2022 to the extent that they seek to collect GST on course fee.
2. The Hon'ble High Court of Delhi in the aforesaid order has also directed the following: -
 - (i) *In cases where the GST amount is available with the NBE, the NBE shall take steps to refund the same to the candidates from whom the said GST was collected, as expeditiously as possible.*
 - (ii) *In cases where the GST amount has been transferred to the hospitals and same has not been deposited with the GST authorities, the concerned hospitals shall refrain from doing so and take steps to immediately refund the amount to the candidates from whom the GST was collected.*
 - (iii) *In cases where the GST has been deposited with the concerned GST authorities, the concerned hospitals shall take steps to apply for the refund of the said GST.*
3. The copy of the said court order can be viewed through the following link:
[Click here for the order dated 01.11.2023 of the Hon'ble High Court of Delhi](#)
4. All NBEMS accredited hospitals are required to comply with the directions of the Hon'ble High court in the aforesaid order on priority regarding refund of GST amount collected on course fee to the NBEMS trainees.
5. For any queries related to GST on annual course fee, please write to NBEMS through the Communication Web Portal (<https://exam.natboard.edu.in/communication.php?page=main>)



NBEMS