

S. No.	Chapter, Section or Heading	Description of Service	CGST Rate(%)	SGST/UT GST Rate(%)	IGST Rate(%)
-1	-2	-3	-4		
1	Chapter 99	All Services			
2	Section 5	Construction Services			
3	Heading 9954 (Construction services)	(i) Construction of affordable residential apartments by a promoter in a Residential Real Estate Project (herein after referred to as RREP) which commences on or after 1 st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay integrated tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)	0.75	0.75	1.5

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3	Heading 9954	(ia) Construction of residential apartments other than affordable residential apartments by a promoter in an RREP which commences on or after 1 st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay integrated tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)	3.75	3.75	7.5
	(Construction services)				

3	Heading 9954	(ib) Construction of commercial apartments (shops, offices, godowns etc.) by a promoter in an RREP which commences on or after 1 st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay integrated tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)	3.75	3.75	7.5
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	(Construction services)				
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3	Heading 9954	(ic) Construction of affordable residential apartments by a promoter in a Real Estate Project (herein after referred to as REP) other than RREP, which commences on or after 1 st April, 2019 or in an ongoing REP other than RREP in respect of which the promoter has not exercised option to pay integrated tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)	0.75	0.75	1.5
	(Construction services)				

3	Heading 9954	(id) Construction of residential apartments other than affordable residential apartments by a promoter in a REP other than a RREP which commences on or after 1 st April, 2019 or in an ongoing REP other than RREP in respect of which the promoter has not exercised option to pay integrated tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)	3.75	3.75	7.5
	(Construction services)				

3	Heading 9954	(ie) Construction of an apartment in an ongoing project under any of the schemes specified in sub-item (b), sub-item (c), subitem (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub- item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table, in respect of which the promoter has exercised option to pay integrated tax on construction of apartments at the rates as specified for this item. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)	6	6	12
	(Construction services)				

3	Heading 9954	(if) Construction of a complex, building, civil structure or a part thereof, including,- (i) commercial apartments (shops, offices,godowns etc.) by a promoter in a REP other than RREP, (ii) residential apartments in an ongoing project, other than affordable residential apartments, in respect of which the promoter has exercised option to pay integrated tax on construction of apartments at the rates as specified for this item in the manner prescribed herein, but excluding supply by way of services specified at items (i), (ia), (ib), (ic), (id) and (ie) above intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. Explanation. -For the removal of doubt, it is hereby clarified that, supply by way of services specified at items (i), (ia), (ib), (ic), (id) and (ie) in column (3)	9	9	18
	(Construction services)				
3	Heading 9954	(vii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75 per cent. of the value of the works contract) provided to the	6	6	12
	(Construction services)	Central Government, State Government, [Union territory or a local authority]37.			

3	Heading 9954	(viii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 and associated services, in respect of offshore works contract relating to oil and gas exploration and production (E&P) in the offshore area beyond 12 nautical miles from the nearest point of the appropriate base line.	6	6	12
	(Construction services)				

3	Heading 9954	(x) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (vii) above to the Central Government, State Government, Union territory or a local authority	6	6	12
	(Construction services)				

7	Heading 9963 (Accommodation, food and beverage services)	(ii) Supply of 'restaurant service' other than at 'specified premises'	2.5	2.5	5
7	Heading 9963 (Accommodation, food and beverage services)	(iii) Supply of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms.	2.5	2.5	5

7	Heading 9963 (Accommodation, food and beverage services)	(iv) Supply of 'outdoor catering', at premises other than 'specified premises' provided by any person other than- (a) suppliers providing 'hotel accommodation' at 'specified premises', or (b) suppliers located in 'specified premises'.	2.5	2.5	5
7	Heading 9963 (Accommodation, food and beverage services)	(v) Composite supply of "outdoor catering" together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) at premises other than "specified premises" provided by any person other than- (a) suppliers providing "hotel accommodation" at "specified premises", or (b) suppliers located in „specified premises“.	2.5	2.5	5
7	Heading 9963 (Accommodation, food and beverage services)	(vi) Accommodation, food and beverage services other than (i) to (v) above Explanation: (a) For the removal of doubt, it is hereby clarified that, supplies covered by items (ii), (iii), (iv) and (v) in column (3) shall attract central tax prescribed against them in column (4) subject to conditions specified against them in column (5), which is a mandatory rate and shall not be levied at the rate as specified under this entry.	9	9	18

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| | | <p>(b) This entry covers supply of 'restaurant service' at 'specified premises'</p> <p>(c) This entry covers supply of 'hotel accommodation' having value of supply of a unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.</p> <p>(d) This entry covers supply of 'outdoor catering', provided by suppliers providing 'hotel accommodation' at 'specified premises', or suppliers located in 'specified premises'.</p> <p>(e) This entry covers composite supply of 'outdoor catering' together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) provided by suppliers providing 'hotel accommodation' at 'specified premises', or suppliers located in 'specified premises'.</p> | | |
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		(c) “radio taxi” means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS).			
8	Heading 9964 (Passenger transport services)	(iii) Transport of passengers, with or without accompanied belongings, by air in economy class.	2.5	2.5	5
8	Heading 9964 (Passenger transport services)	(iv) Transport of passengers, with or without accompanied belongings, by air, embarking from or terminating in a Regional Connectivity Scheme Airport, as notified by the Ministry of Civil Aviation.	2.5	2.5	5

8	Heading 9964 (Passenger transport services)	(vi) Transport of passengers by any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.5	2.5	5
8	Heading 9964 (Passenger transport services)	“(via) Transport of passengers, with or without accompanied belongings, by ropeways.	2.5	2.5	5
8	Heading 9964 (Passenger transport services)	(vii) Passenger transport services other than (i), (ii), (iii), (iv), (iva), (v), (vi) and (via) above.	9	9	18

9	Heading 9965	(i) Transport of goods by rail (other than services specified at item no. (iv)).	2.5	2.5	5
	(Goods transport services)				
9	Heading 9965	(ii) Transport of goods in a vessel including services provided or agreed to be provided by a person located in non-taxable territory to a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India.	2.5	2.5	5
	(Goods transport services)				

9	Heading 9965 (Goods transport services)			6	12
9	Heading 9965 (Goods transport services)	(v) Transportation of [natural gas, petroleum crude, motor spirit (commonly known as petrol), high speed diesel or aviation turbine fuel]59 through pipeline	2.5	2.5	5
9	Heading 9965	(vi) Multimodal transportation of goods.	6	6	12

	(Goods transport services)	<p>Explanation 1.-</p> <p>(a) “multimodal transportation” means carriage of goods, by at least two different modes of transport from the place of acceptance of goods to the place of delivery of goods by a multimodal transporter;</p> <p>(b) “mode of transport” means carriage of goods by road, air, rail, inland waterways or sea;</p> <p>(c) “multimodal transporter” means a person who,-</p> <p>(A) enters into a contract under which he undertakes to perform multimodal transportation against freight; and</p> <p>(B) acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract.</p> <p>Explanation 2.-</p> <p>Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India.</p>			
9	Heading 9965	(via) Transport of goods by ropeways.	2.5	2.5	5
	(Goods transport services)				
9	Heading 9965	(vii) Goods transport services other than (i), (ii), (iii), (iv), (v), (vi) and (via) above.	9	9	18

	(Goods transport services)				
10	Heading 9966	(i) Renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.5	2.5	5
	Rental services of transport vehicles [with operators]				
10	Heading 9966	(ia) Renting of goods carriage where the cost of fuel is included in the consideration charged from the service recipient.	6	6	12

	Rental services of transport vehicles [with operators]				
10	Heading 9966 Rental services of transport vehicles [with operators]	[(ii) Time charter of vessels for transport of goods.	2.5	2.5	5
10	Heading 9966 Rental services of transport vehicles [with operators]	(iii) Rental services of transport vehicles with operators, other than (i), (ia) and (ii) above.	9	9	18
11	Heading 9967 (Supporting services in transport)	Supporting services in transport. Explanation: This entry does not include goods transport service involving Goods Transport Agency (GTA) service, which falls under Heading 9965.	9	9	18
12	Heading 9968	Postal and courier services.	9	9	18
13	Heading 9969	Electricity, gas, water and other distribution services.	9	9	18
14	Section 7	Financial and related services; real estate services; and rental and leasing services.			

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			supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1st July, 2020.	supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1st July, 2020.	supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1st July, 2020.
15	Heading 9971 (Financial and related services)	(vi) Service of third party insurance of “goods carriage”	6	6	12
15	Heading 9971 (Financial and related services)	(vii) Financial and related services other than (ii), (iii) , (v), and (vi) above.	9	9	18
16	Heading 9972	(i) Services by the Central Government, State Government, Union territory or local authority to governmental authority or government entity, by way of lease of land.	Nil	Nil	Nil

16	Heading 9972	(ii) Supply of land or undivided share of land by way of lease or sub lease where such supply is a part of composite supply of construction of flats etc. specified in the entry in column (3) against serial number 3, at item [(i) (ia), (ib), (ic), (id), (ie) and (if)]78. Provided that nothing contained in this entry shall apply to an amount charged for such lease and sub-lease in excess of one third of the total amount charged for the said composite supply. Total amount shall have the same meaning for the purpose of this proviso as given in paragraph 2 of this notification.	Nil	Nil	Nil
16	Heading 9972	(iii) Real estate services other than (i) and (ii) above.	9	9	18
17	Heading 9973 (Leasing or rental services without operator)	(ii) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right.	9	9	18

17	Heading 9973 (Leasing or rental services without operator)	(iii) Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.	Same rate of central tax as on supply of like goods involving transfer of title in goods	Same rate of state/UT tax as on supply of like goods involving transfer of title in goods	Same rate of integrated tax as on supply of like goods involving transfer of title in goods
17	Heading 9973 (Leasing or rental services without operator)	(iv) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.	Same rate of central tax as on supply of like goods involving transfer of title in goods	Same rate of state/UT tax as on supply of like goods involving transfer of title in goods	Same rate of integrated tax as on supply of like goods involving transfer of title in goods
17	Heading 9973 (Leasing or rental services without operator)	(vi) Leasing of motor vehicles purchased and leased prior to 1st July 2017;	65 per cent. of	65 per cent. of	65 per cent. of

			<p>the rate of central tax as applicable on</p> <p>supply of like goods involving transfer of title in goods.</p> <p>Note:- Nothing contained in this entry shall apply on or after 1st July, 2020.</p>	<p>the rate of state/UT tax as applicable on</p> <p>supply of like goods involving transfer of title in goods.</p> <p>Note:- Nothing contained in this entry shall apply on or after 1st July, 2020.</p>	<p>the rate of integrated tax as applicable on</p> <p>supply of like goods involving transfer of title in goods.</p> <p>Note:- Nothing contained in this entry shall apply on or after 1st July, 2020.</p>
17	<p>Heading 9973</p> <p>(Leasing or rental services without operator)</p>	{(viiia) Leasing or renting of goods	<p>Same rate of integrated tax as applicable on</p> <p>supply of like goods involving transfer of title in goods.</p>	<p>Same rate of integrated tax as applicable on</p> <p>supply of like goods involving transfer of title in goods.</p>	<p>Same rate of integrated tax as applicable on</p> <p>supply of like goods involving transfer of title in goods.</p>

17	Heading 9973 (Leasing or rental services without operator)	(viii) Leasing or rental services, without operator, other than (i), (ii), (iii), (iv), (vi), and (viia) above.	9	9	18
18	Section 8	Business and Production Services			
19	Heading 9981	Research and development services.	9	9	18
20	Heading 9982	Legal and accounting services.	8	9	18
21	Heading 9983 (Other professional, technical and business services)	(i) Selling of space for advertisement in print media.	2.5	2.5	5
21	Heading 9983 (Other professional, technical and business services)	(ia) Other professional, technical and business services relating to exploration, mining or drilling of petroleum crude or natural gas or both	6	6	12

21	Heading 9983 (Other professional, technical and business services)	(ii) Other professional, technical and business services other than [(i) and (ia) above and serial number 38 below	9	9	18
22	Heading 9984 (Telecommunications, broadcasting and information supply services)	(i) Supply consisting only of e-book. Explanation.- For the purposes of this notification, "e-books" means an electronic version of a printed book (falling under tariff item 4901 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)) supplied online which can be read on a computer or a hand held device.	2.5	2.5	5
22	Heading 9984 (Telecommunications, broadcasting and information supply services)	(ii) Telecommunications, broadcasting and information supply services other than (i) above.	9	9	18
23	Heading 9985 (Support services)	(i) Supply of tour operators services. Explanation.- "tour operator" means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours.	2.5	2.5	5

23	Heading 9985	(ii) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.	2.5	2.5	5
	(Support services)				
23	Heading 9985	(iii) Support services other than (i) and (ii) above	9	9	18

	(Support services)				
24	Heading 9986	(i) Support services to agriculture, forestry, fishing, animal husbandry.	Nil	Nil	Nil
	[(Support services to agriculture, hunting, forestry, fishing, mining and utilities)]96	<p>Explanation. - Support services to agriculture, forestry, fishing, animal husbandry mean -</p> <p>(i) Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of—</p> <p>(a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;</p> <p>(b) supply of farm labour;</p> <p>(c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;</p> <p>(d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;</p> <p>(e) loading, unloading, packing, storage or warehousing of agricultural produce;</p>			

		<p>(f) agricultural extension services;</p> <p>(g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.</p> <p>[(h) services by way of fumigation in a warehouse of agricultural produce.]⁹⁷</p> <p>(ii) Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.</p> <p>(iii) Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.</p>			
24	<p>Heading 9986</p> <p>[(Support services to agriculture, hunting, forestry, fishing, mining and utilities)]⁹⁶</p>	<p>(ii) [Support services to]⁹⁸ exploration, mining or drilling of petroleum crude or natural gas or both.</p>	6	6	12
24	<p>Heading 9986</p> <p>[(Support services to agriculture, hunting, forestry, fishing, mining</p>	<p>(iii) Support services to mining, electricity, gas and water distribution other than (ii) above.</p>	9	9	18

	and utilities)]96				
25	Heading 9987	(i) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017	2.5	2.5	5
25	Heading 9987	(ia) Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other aircraft components or parts.	2.5	2.5	5
25	Heading 9987	(ib) Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts.	2.5	2.5	5

25	Heading 9987	(ii) Maintenance, repair and installation (except construction) services, other than (i) [(ia) and (ib)]103 above [and serial number 38 below]104.	9	9	18
26	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)	<p>(i) Services by way of job work in relation to-</p> <p>(a) Printing of newspapers;</p> <p>(b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975)</p> <p>(c) all products [other than diamonds]108 falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);</p> <p>(d) Printing of books (including Braille books), journals and periodicals;</p> <p>(da) printing of all goods falling under Chapter 48 or 49, which attract IGST @ 5 per cent. or Nil;</p> <p>(g) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975), except dog and cat food put up for retail sale falling under tariff item 23091000 of the said chapter;</p> <p>(i) manufacture of handicraft goods.</p>	2.5	2.5	5

		<p>Explanation.- The expression “handicraft goods” shall have the same meaning as assigned to it in the notification No. 32/2017 -Central Tax, dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number</p> <p>G.S.R. 1158 (E), dated the 15th September, 2017 as amended from time to time</p>			
26	Heading 9988	<p>(ia) Services by way of job work in relation to- (a) manufacture of umbrella; (b) printing of all goods falling under Chapter 48 or 49, which attract IGST @ 12 per cent.</p> <p>(Manufacturing services on physical inputs (goods) owned by others)</p>	6	6	12
26	Heading 9988	<p>[(ib) Services by way of job work in relation to diamonds falling under chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);</p>	0.75	0.75	1.5

	(Manufacturing services on physical inputs (goods) owned by others)				
26	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)	(ic) Services by way of job work in relation to bus body building; “Explanation- For the purposes of this entry, the term “bus body building” shall include building of body on chassis of any vehicle falling under chapter 87 in the First Schedule to the Customs Tariff Act, 1975.”	9	9	18
26	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)	(ica) Services by way of job work in relation to manufacture of alcoholic liquor for human consumption	9	9	18
26	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)	(id) Services by way of job work other than “(i), (ia), (ib), (ic) and (ica) above;	6	6	12
26	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)	[(ii) Services by way of any treatment or process on goods 5 - 6 belonging to another person, in relation to- (a) printing of newspapers;	2.5	2.5	5

		(b) printing of books (including Braille books), journals and periodicals.			
		(c) printing of all goods falling under Chapter 48 or 49, which attract IGST @ 5 per cent. or Nil.			
26	Heading 9988	(iia) Services by way of any treatment or process on goods belonging to another person, in relation to printing of all goods falling under Chapter 48 or 49, which attract IGST @ 12 per cent.	6	6	12
	(Manufacturing services on physical inputs (goods) owned by others)				
26	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)	(iii) Tailoring services.	2.5	2.5	5

26	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others)	(iv) Manufacturing services on physical inputs (goods) owned by others, other than (i), (ia), (ib), (ic), (ica), (id), (ii), (iia) and (iii) above.	9	9	18
27	Heading 9989	Other manufacturing services; publishing, printing and reproduction services; material recovery services	9	9	18
28	Section 9	Community, Social and Personal Services and other miscellaneous services			
29	Heading 9991	Public administration and other services provided to the community as a whole; compulsory social security services.	9	9	18
30	Heading 9992	Education services.	9	9	18
31	Heading 9993	Human health and social care services.	9	9	18

31A	Heading 9993	Services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.	2.5	2.5	5
32	Heading 9994	(i) Services by way of treatment of effluents by a Common Effluent Treatment Plant.	6	6	12
32	Heading 9994	(ia) Services by way of treatment or disposal of biomedical waste or the processes incidental thereto by a common bio-medical waste treatment facility to a clinical establishment.	6	6	12
32	Heading 9994	(ii) Sewage and waste collection, treatment and disposal and other environmental protection services other than (i) & (ia) above.	9	9	18
33	Heading 9995	Services of membership organisations.	9	9	18

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34	Heading 9996 (Recreational, cultural and sporting services)	[(iia) Services by way of admission to exhibition of cinematograph films where price of admission ticket is above one hundred rupees.	9	9	18
34	Heading 9996 (Recreational, cultural and sporting services)	[(iii) Services by way of admission to; (a) theme parks, water parks and any other place having joy rides, merry-go rounds, go carting, or (b) ballet, - other than any place covered by (iia) below	9	9	18
34	Heading 9996 (Recreational, cultural and sporting services)	(iia) Services by way of admission to (a) casinos or race clubs or any place having casinos or race clubs or (b) sporting events like Indian Premier League.	14	14	28

34	Heading 9996 (Recreational, cultural and sporting services)	(iv) Services provided by a race club by way of totalisator or a license to bookmaker in such club.	14	14	28
34	Heading 9996 (Recreational, cultural and sporting services)	(v) Gambling.	14	14	28
34	Heading 9996 (Recreational, cultural and sporting services)	(vi) Recreational, cultural and sporting services other than (i), (ii), [(ia)]134 (iii), [(iia)],135 (iv) and (v) above.	9	9	18
35	Heading 9997	Other services (washing, cleaning and dyeing services; beauty and physical well-being services; and other miscellaneous services including services nowhere else classified).	9	9	18
36	Heading 9998	Domestic services.	9	9	18
37	Heading 9999	Services provided by extra territorial organisations and bodies.	9	9	18
38	Heading 9954	Service by way of construction or engineering or installation or other technical services, provided in relation of setting up of following, -	9	9	18

	or 9983 or 9987	<p>(a) Bio-gas plant</p> <p>(b) Solar power based devices</p> <p>(c) Solar power generating system</p> <p>(d) Wind mills, Wind Operated Electricity Generator (WOEG)</p> <p>(e) Waste to energy plants / devices</p> <p>(f) Ocean waves/tidal waves energy devices/plants Explanation:- This entry shall be read in conjunction with serial number *** [201A of Schedule II]136 of the notification No. 1/2017- Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28th June, 2017 vide GSR number 673(E) dated 28th June, 2017.</p>			
	Chapter 99	<p>Supply of services other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI) by an unregistered person to a promoter for construction of a project on which tax is payable by the recipient of the services under sub- section 4 of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), as prescribed in notification No. 07/2019- Integrated Tax (Rate), dated 29th March, 2019, published in Gazette of India vide G.S.R. No. 1, dated 29th March, 2019.</p>	9	9	18

		Explanation. - This entry is to be taken to apply to all services which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter, section or heading elsewhere in this notification.			
	Chapter 99	Services by an entity registered under section 12AA or 12AB of the Income-tax Act, 1961 (43 of 1961) by way of charitable activities.	Nil	Nil	Nil
	Chapter 99	Services by way of transfer of a going concern, as a whole or an independent part thereof.	Nil	Nil	Nil
	Chapter 99	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	Nil	Nil
	Chapter 99	Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	Nil	Nil

	Chapter 99	Services by governmental authority by way of any activity in relation to any function entrusted to a municipality under article 243 W of the Constitution.	Nil	Nil	Nil
	Chapter 99	Services by a Governmental Authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution.	Nil	Nil	Nil
	Chapter 99	Services by the Central Government, State Government, Union territory or local authority excluding the following services— (a) services by the Department of Posts (b) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (c) transport of goods or passengers; or (d) any service, other than services covered under entries (a) to (c) above, provided to business entities.	Nil	Nil	Nil
	Chapter 99	Services provided by the Central Government, State Government, Union territory or local authority to a business entity with an aggregate turnover of up to [such amount in the preceding financial year as makes it eligible for exemption from registration under the Central Goods and Services Tax Act, 2017 (12 of 2017)] ⁹ Explanation.- For the purposes of this entry, it is hereby clarified that the provisions of this entry shall not be applicable to- (a) services,- (i) by the Department of Posts	Nil	Nil	Nil

		(ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) of transport of goods or passengers; and (b) services by way of renting of immovable property.			
	Chapter 99	Services provided by the Central Government, State Government, Union territory or local authority to another Central Government, State Government, Union territory or local authority: Provided that nothing contained in this entry shall apply to services- (i) by the Department of Posts (ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) of transport of goods or passengers.	Nil	Nil	Nil
	Chapter 99	Services provided by Central Government, State Government, Union territory or a local authority where the consideration for such services does not exceed five thousand rupees: Provided that nothing contained in this entry shall apply to- (i) services by the Department of Posts (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) transport of goods or passengers:	Nil	Nil	Nil

		<p>Provided further that in case where continuous supply of service, as defined in sub-section (33) of section 2 of the Central Goods and Services Tax Act, 2017, is provided by the Central Government, State Government, Union territory or a local authority, the exemption shall apply only where the consideration charged for such service does not exceed five thousand rupees in a financial year.</p>			
	Chapter 99	<p>Services received from a provider of service located in a non- taxable territory by –</p> <p>(a) the Central Government, State Government, Union territory, a local authority, a governmental authority or an individual in relation to any purpose other than commerce, industry or any other business or profession;</p> <p>(b) an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) for the purposes of providing charitable activities; or</p> <p>[(ba) way of supply of online educational journals or periodicals to an educational institution other than an institution providing services by way of-</p> <p>(i) pre-school education and education up to higher secondary school or equivalent; or</p> <p>(ii) education as a part of an approved vocational education course;]10</p> <p>(c) a person located in a non-taxable territory:</p>	Nil	Nil	Nil

		<p>Provided that the exemption shall not apply to –</p> <p>(i) online information and database access or retrieval services received by persons specified in entry (a) or entry (b); or</p> <p>(ii) services by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India received by persons specified in the entry.</p>			
	Chapter 99	<p>Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India.</p>	Nil	Nil	Nil

	Chapter 99	Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020 to be hosted in India [whenever rescheduled]	Nil	Nil	Nil
	Chapter 99	Services provided by and to Asian Football Confederation (AFC) and its subsidiaries directly or indirectly related to any of the events under AFC Women's Asia Cup 2022 to be hosted in India.	Nil	Nil	Nil
	Chapter 99	Supply of services associated with transit cargo to Nepal and Bhutan (landlocked countries).	Nil	Nil	Nil
	Chapter 99	Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants.	Nil	Nil	Nil
	Chapter 99	Services by an old age home run by Central Government, State Government or by an entity registered under section 12AA [or 12AB] 19 of the Income-tax Act, 1961 (43 of 1961) to its residents (aged 60 years or more) against consideration upto twenty-five thousand rupees per month per member provided that the consideration charged is inclusive of charges for boarding, lodging and maintenance	Nil	Nil	Nil

	Chapter 99	Services supplied by an establishment of a person in India to any establishment of that person outside India, which are treated as establishments of distinct persons in accordance with Explanation 1 in section 8 of the Integrated Goods and Services Tax Act, 2017.	Nil	Nil	Nil
	Chapter 99	Import of services by United Nations or a specified international organisation for official use of the United Nations or the specified international organisation.	Nil	Nil	Nil

		<p>Explanation. - For the purposes of this entry, unless the context otherwise requires, “specified international organisation” means an international organisation declared by the Central Government in pursuance of section 3 of the United Nations (Privileges and Immunities Act) 1947 (46 of 1947), to which the provisions of the Schedule to the said Act apply.</p>			
	Chapter 99	<p>Import of services by Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein.</p>	Nil	Nil	Nil

	Heading 9954	Services provided by way of pure labour contracts of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of a civil structure or any other original works pertaining to the beneficiary-led individual house construction or enhancement under the Housing for All (Urban) Mission or Pradhan Mantri Awas Yojana.	Nil	Nil	Nil
	Heading 9954	Services supplied by electricity distribution utilities by way of construction, erection, commissioning, or installation of infrastructure for extending electricity distribution network upto the tube well of the farmer or agriculturalist for agricultural use.	Nil	Nil	Nil

	Heading 9954	Services by way of pure labour contracts of construction, erection, commissioning, or installation of original works pertaining to a single residential unit otherwise than as a part of a residential complex.	Nil	Nil	Nil
	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin.	Nil	Nil	Nil
	Heading 9961	Services provided by an intermediary when location of both supplier and recipient of goods is outside the taxable territory.	Nil	Nil	Nil

	<p>Heading 9963 or</p> <p>Heading 9972</p>	<p>Services by way of renting of residential dwelling for use as residence except where the residential dwelling is rented to a registered person. Explanation. - For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where. – (i) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and (ii) such renting is on his own account and not that of the proprietorship concern.</p>	Nil	Nil	Nil
	<p>Heading 9963 or Heading 9972 or Heading 9995 or</p> <p>any other Heading of Section 9</p>	<p>Services by a person by way of-</p> <p>(a) conduct of any religious ceremony; (b) renting of precincts of a religious place meant for general public, owned or managed by an entity registered as a charitable or religious trust under section 12AA [or 12AB] 30 of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) or a trust or an institution registered under sub clause (v) of clause (23C) of section 10 of the Income-tax Act or a body or an authority covered under clause (23BBA) of section 10 of the said Income-tax Act:</p> <p>Provided that nothing contained in entry (b) of this exemption shall apply to,- (i) renting of rooms where charges are one thousand rupees or more per day;</p>	Nil	Nil	Nil

		<p>(ii) renting of premises, community halls, kalyanmandapam or open area, and the like where charges are ten thousand rupees or more per day;</p> <p>(iii) renting of shops or other spaces for business or commerce where charges are ten thousand rupees or more per month.</p>			
	Heading 9964	<p>Transport of passengers, with or without accompanied belongings, by –</p> <p>(a) air in economy class, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal;</p> <p>(b) non-airconditioned contract carriage other than radio taxi, for transportation of passengers, excluding tourism, conducted tour, charter or hire; or</p> <p>(c) stage carriage other than air-conditioned stage carriage.</p> <p>Provided that nothing contained in items (b) and (c) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017).</p>	Nil	Nil	Nil
	Heading 9964	<p>Services provided to the Central Government, by way of transport of passengers with or without accompanied belongings, by air, embarking from or terminating at a regional connectivity scheme airport, against consideration in the form of viability gap funding:</p>	Nil	Nil	Nil

		<p>Provided that nothing contained in this entry shall apply on or after the expiry of a period of three years from the date of commencement of operations of the regional connectivity scheme airport as notified by the Ministry of Civil Aviation.</p>			
	Heading 9964	<p>Service of transportation of passengers, with or without accompanied belongings, by—</p> <p>(a) railways in a class other than—</p> <p>(i) first class; or</p> <p>(ii) an air-conditioned coach;</p> <p>(b) metro, monorail or tramway;</p> <p>(c) inland waterways;</p> <p>(d) public transport, other than predominantly for tourism purpose, in a vessel between places located in India; and</p> <p>(e) metered cabs or auto rickshaws (including e-rickshaws).</p> <p>Provided that nothing contained in item (e) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017).</p>	Nil	Nil	Nil
	Heading 9965	<p>Services by way of transportation of goods-(a) by road except the services of—</p> <p>(i) a goods transportation agency;</p> <p>(ii) a courier agency;</p> <p>(b) by inland waterways.</p>	Nil	Nil	Nil
	Heading 9965	<p>Services by way of transportation of goods by an aircraft from a place outside India upto the customs station of clearance in India.</p>	Nil	Nil	Nil

	Heading 9965	Services by way of transportation of goods by an aircraft from customs station of clearance in India to a place outside India.	Nil	Nil	Nil
	Heading 9965	Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India.	Nil	Nil	Nil
	Heading 9965	Satellite launch services supplied by Indian Space Research Organisation, Antrix Corporation Limited or New Space India Limited.	Nil	Nil	Nil
	Heading 9965	Services by way of transportation by rail or a vessel from one place in India to another of the following goods – (a) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; (b) defence or military equipments; (c) newspaper or magazines registered with the Registrar of Newspapers; (e) agricultural produce; (f) milk, salt and food grain including flours, pulses and rice; and (g) organic manure.	Nil	Nil	Nil
	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport in a goods carriage of - (a) agricultural produce; (d) milk, salt and food grain including flour, pulses and rice; (e) organic manure; (f) newspaper or magazines registered with the Registrar of Newspapers;	Nil	Nil	Nil

		<p>(g) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or</p> <p>(h) defence or military equipments.</p>			
	<p>Heading 9965 or</p> <p>Heading 9967</p>	<p>Services provided by a goods transport agency to an unregistered person, including an unregistered casual taxable person, other than the following recipients, namely: -</p> <p>(a) any factory registered under or governed by the Factories Act, 1948(63 of 1948); or</p> <p>(b) any Society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or</p> <p>(c) any Co-operative Society established by or under any law for the time being in force; or</p> <p>(d) any body corporate established, by or under any law for the time being in force; or</p> <p>(e) any partnership firm whether registered or not under any law including association of persons;</p> <p>(f) any casual taxable person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.</p>	Nil	Nil	Nil
	<p>Heading 9965 or</p>	<p>Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to, -</p>	Nil	Nil	Nil

	Heading 9967	<p>(a) a Department or Establishment of the Central Government or State Government or Union territory; or</p> <p>(b) local authority; or</p> <p>(c) Governmental agencies, which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services.</p>			
	Heading 9966 or Heading 9973	<p>Services by way of giving on hire –</p> <p>(a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or</p> <p>(aa) to a local authority, an Electrically operated vehicle meant to carry more than twelve passengers; or Explanation.- For the purposes of this entry, “Electrically operated vehicle” means vehicle falling under Chapter 87 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which is run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicle.</p> <p>(b) to a goods transport agency, a means of transportation of goods;</p> <p>(c) motor vehicle for transport of students, faculty and staff, to a person providing services of transportation of students, faculty and staff to an educational institution providing services by way of pre-school education and education upto higher secondary school or equivalent.</p>	Nil	Nil	Nil

	Heading 9967	Service by way of access to a road or a bridge on payment of toll charges.	Nil	Nil	Nil
	Heading 9967 or	Services by way of loading, unloading, packing, storage or warehousing of rice.	Nil	Nil	Nil
	Heading 9985				
	Heading 9967 or	Services by way of warehousing of minor forest produce.	Nil	Nil	Nil
	Heading 9985				
	Heading 9967 or	"Services by way of storage or warehousing of cereals, pulses, fruits and vegetables.";	Nil	Nil	Nil
	Heading 9985				
	Chapter 9968	Services by the Department of Posts by way of post card, inland letter, book post and ordinary post (envelopes weighing less than 10 grams).	Nil	Nil	Nil
	Heading 9969	Transmission or distribution of electricity by an electricity transmission or distribution utility.	Nil	Nil	Nil
	Heading 9971	Services by way of—	Nil	Nil	Nil

		(a) extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount (other than interest involved in credit card services); (b) inter se sale or purchase of foreign currency amongst banks or authorised dealers of foreign exchange or amongst banks and such dealers.			
	Heading 9971	Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY).	Nil	Nil	Nil
	Heading 9971 or	Services of life insurance business provided by way of annuity under the National Pension System regulated by the Pension Fund Regulatory and Development Authority of India under the Pension Fund Regulatory and Development Authority Act, 2013 (23 of 2013).	Nil	Nil	Nil
	Heading 9991				

	Heading 9971 or	Services of life insurance business provided or agreed to be provided by the Army, Naval and Air Force Group Insurance Funds to members of the Army, Navy and Air Force, respectively, under the Group Insurance Schemes of the Central Government.	Nil	Nil	Nil
	Heading 9991				

	Heading 9971 or	Services of life insurance provided or agreed to be provided by the Naval Group Insurance Fund to the personnel of Coast Guard under the Group Insurance Schemes of the Central Government.	Nil	Nil	Nil
	Heading 9991				

	Heading 9971 or	Services of life insurance provided or agreed to be provided by the Central Armed Police Forces (under Ministry of Home Affairs) Group Insurance Funds to their members under the Group Insurance Schemes of the concerned Central Armed Police Force.	Nil	Nil	Nil
	Heading 9991				
	Heading 9971 or	Services by the Employees' State Insurance Corporation to persons governed under the Employees' State Insurance Act, 1948 (34 of 1948).	Nil	Nil	Nil
	Heading 9991				

	Heading 9971	Services provided by the Employees Provident Fund Organisation to the persons governed under the Employees Provident Funds and the Miscellaneous Provisions Act, 1952 (19 of 1952).	Nil	Nil	Nil
	Heading 9971 or Heading 9991	Services by Coal Mines Provident Fund Organisation to persons governed by the Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948 (46 of 1948).	Nil	Nil	Nil
	Heading 9971 or Heading 9991	Services by National Pension System (NPS) Trust to its members against consideration in the form of administrative fee.	Nil	Nil	Nil

	Heading 9971	<p>Services by an acquiring bank, to any person in relation to settlement of an amount upto two thousand rupees in a single transaction transacted through credit card, debit card, charge card or other payment card service.</p> <p>Explanation.— For the purposes of this entry, “acquiring bank” means any banking company, financial institution including non- banking financial company or any other person, who makes the payment to any person who accepts such card.</p>	Nil	Nil	Nil
	Heading 9971	<p>Services supplied by Central Government, State Government, Union territory to their undertakings or Public Sector Undertakings (PSUs) by way of guaranteeing the loans taken by such undertakings or PSUs from the [banking</p> <p>companies and]59 financial institutions.</p>	Nil	Nil	Nil
	Heading 9971 or Heading 9991	<p>Services of general insurance business provided under following schemes –</p> <p>(a) Hut Insurance Scheme;</p> <p>(b) Cattle Insurance under Swarnajaynti Gram Swarozgar Yojna (earlier known as Integrated Rural Development Programme);</p> <p>(c) Scheme for Insurance of Tribals;</p> <p>(d) Janata Personal Accident Policy and Gramin Accident Policy;</p> <p>(e) Group Personal Accident Policy for Self-Employed Women;</p> <p>(f) Agricultural Pumpset and Failed Well Insurance;</p> <p>(g) premia collected on export credit insurance;</p>	Nil	Nil	Nil

		<p>(h) [Restructured Weather Based Crop Insurance Scheme (RWCIS)]⁶¹, approved by the Government of India and implemented by the Ministry of Agriculture;</p> <p>(i) Jan Arogya Bima Policy;</p> <p>(j) [Pradhan Mantri Fasal BimaYojana (PMFBY)];⁶²</p> <p>(k) Pilot Scheme on Seed Crop Insurance;</p> <p>(l) Central Sector Scheme on Cattle Insurance;</p> <p>(m) Universal Health Insurance Scheme; (n) Rashtriya Swasthya Bima Yojana;</p> <p>(o) Coconut Palm Insurance Scheme;</p> <p>(p) Pradhan Mantri Suraksha BimaYojna;</p> <p>(q) Niramaya Health Insurance Scheme implemented by the Trust constituted under the provisions of the National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (44 of 1999).</p> <p>(r) Bangla Shasya Bima</p>			
	Heading 9971 or Heading 9991	<p>Services of life insurance business provided under following schemes-</p> <p>(a) Janashree Bima Yojana;</p> <p>(b) Aam Aadmi Bima Yojana;</p> <p>(c) Life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having maximum amount of cover of [two lakhs]⁶⁴ rupees;</p> <p>(d) Varishtha Pension BimaYojana;</p> <p>(e) Pradhan Mantri Jeevan JyotiBimaYojana;</p>	Nil	Nil	Nil

		(f) Pradhan Mantri Jan DhanYogana; (g) Pradhan Mantri Vaya Vandan Yojana.			
	Heading 9971 or	Services by way of reinsurance of the insurance schemes specified in serial numbers 36 or 37 or 41	Nil	Nil	Nil
	Heading 9991				
	Heading 9971 or	Services by way of collection of contribution under the Atal Pension Yojana.	Nil	Nil	Nil
	Heading 9991				
	Heading 9971 or	Services by way of collection of contribution under any pension scheme of the State Governments.	Nil	Nil	Nil
	Heading 9991				
	Heading 9971 or	Services by the following persons irrespective capacities –	Nil	Nil	Nil

	Heading 9985	<p>(a) business facilitator or a business correspondent to a banking company with respect to accounts in its rural area branch;</p> <p>(b) any person as an intermediary to a business facilitator or a business correspondent with respect to services mentioned in entry (a); or</p> <p>(c) business facilitator or a business correspondent to an insurance company in a rural area.</p>			
	Heading 9971	<p>Services by an intermediary of financial services located in a multi services SEZ with International Financial Services Centre (IFSC) status to a customer located outside India for international financial services in currencies other than Indian rupees (INR).</p> <p>Explanation.- For the purposes of this entry, the intermediary of financial services in IFSC is a person,-</p> <p>(i) who is permitted or recognised as such by the Government of India or any Regulator appointed for regulation of IFSC; or</p> <p>(ii) who is treated as a person resident outside India under regulation 3 of the Foreign Exchange Management (International Financial Services Centre)</p> <p>Regulations, 2015; or</p> <p>(iii) who is registered under the Insurance Regulatory and Development Authority of India (International Financial Service Centre) Guidelines, 2015 as IFSC Insurance Office; or</p>	Nil	Nil	Nil

		(iv) who is permitted as such by Securities and Exchange Board of India (SEBI) under the Securities and Exchange Board of India (International Financial Services Centres) Guidelines, 2015.			
	Heading 9971 or	Services provided to the Central Government, State Government, Union territory under any insurance scheme for which total premium is paid by the Central Government, State Government, Union territory.	Nil	Nil	Nil
	Heading 9991				
	Heading 9971	Services received by the Reserve Bank of India, from outside India in relation to management of foreign exchange reserves.	Nil	Nil	Nil

	Heading 9972	Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more) of industrial plots or plots for development of infrastructure for financial business, provided by the State Government Industrial Development Corporations or Undertakings or by any other entity having 20 per cent. or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area.	Nil	Nil	Nil
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Explanation.- For the purpose of this exemption, the Central Government, State Government or Union territory shall have 20 per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.

Heading 9972

Service by way of transfer of development rights (herein refer TDR) or Floor Space Index (FSI) (including additional FSI) on or after 1st April, 2019 for construction of residential apartments by a promoter in a project, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.

Nil

Nil

Nil

The amount of GST exemption available for construction of residential apartments in the project under this notification shall be calculated as under: [GST payable on TDR or FSI (including additional FSI) or both for construction of the project] x (carpet area of the residential apartments in the project ÷ Total carpet area of the residential and commercial apartments in the project)

	Heading 9972	<p>Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more, on or after 01.04.2019, for construction of residential apartments by a promoter in a project, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> <p>The amount of GST exemption available for construction of residential apartments in the project under this notification shall be calculated as under: GST payable on upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable for long term lease of land for construction of the project] x (carpet area of the residential apartments in the project ÷ Total carpet area of the residential and commercial apartments in the project).</p>	Nil	Nil	Nil
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	Heading 9973 or Heading 9991	<p>Services provided by the Central Government, State Government, Union territory or local authority by way of allowing a business entity to operate as a telecom service provider or use radio frequency spectrum during the period</p> <p>prior to the 1st April, 2016, on payment of licence fee or spectrum user charges, as the case may be.</p>	Nil	Nil	Nil
	Heading 9981	<p>Services provided by an incubatee up to a total turnover of fifty lakh rupees in a financial year subject to the following conditions, namely:-</p> <p>(a) the total turnover had not exceeded fifty lakh rupees during the preceding financial year; and</p>	Nil	Nil	Nil

		(b) a period of three years has not elapsed from the date of entering into an agreement as an incubate.			
	Heading 9982 or Heading 9991	<p>Services provided by-</p> <p>(a) an arbitral tribunal to – (i) any person other than a business entity; or (ii) a business entity with an aggregate turnover up to [such amount in the preceding financial year as makes it eligible for exemption from registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) (iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity; (b) a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services to-</p> <p>(i) an advocate or partnership firm of advocates providing legal services;</p> <p>(ii) any person other than a business entity; or (iii) a business entity with an aggregate turnover up to [such amount in the preceding financial year as makes it eligible for exemption from registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) (iv) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity; (c) a senior advocate by way of legal services to-</p> <p>(i) any person other than a business entity; or</p>	Nil	Nil	Nil

		<p>(ii) a business entity with an aggregate turnover up to [such amount in the preceding financial year as makes it eligible for exemption from registration under the Central Goods and Services Tax Act, 2017 (12 of 2017)</p> <p>(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.</p>			
	Heading 9983	Services by a veterinary clinic in relation to health care of animals or birds.	Nil	Nil	Nil
	<p>Heading 9983 or Heading 9991</p>	<p>Services provided by the Central Government, State Government, Union territory or local authority by way of-</p> <p>(a) registration required under any law for the time being in force;</p> <p>(b) testing, calibration, safety check or certification relating to protection or safety of workers, consumers or public at large, including fire license, required under any law for the time being in force.</p>	Nil	Nil	Nil

	Heading 9983 or	Taxable services, provided or to be provided, by a Technology Business Incubator or a Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board of the Department of Science and Technology, Government of India or bio-incubators recognised by the Biotechnology Industry Research Assistance Council, under the Department of Biotechnology, Government of India.	Nil	Nil	Nil
	any other Heading of Chapter 99				
	Heading 9984	Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India.	Nil	Nil	Nil
	Heading 9984	Services of public libraries by way of lending of books, publications or any other knowledge-enhancing content or material.	Nil	Nil	Nil
	Heading 9985	Services provided by a tour operator to a foreign tourist in relation to a tour conducted wholly outside India.	Nil	Nil	Nil
	Heading 9985	Services by an organiser to any person in respect of a business exhibition held outside India.	Nil	Nil	Nil

	Heading 9985	<p>Tour operator service, which is performed partly in India and partly outside India, supplied by a tour operator to a foreign tourist, to the extent of the value of the tour operator service which is performed outside India:</p> <p>Provided that value of the tour operator service performed outside India shall be such proportion of the total consideration charged for the entire tour which is equal to the proportion which the number of days for which the tour is performed outside India has to the total number of days comprising the tour, or 50% of the total consideration charged for the entire tour, whichever is less:</p> <p>Provided further that in making the above calculations, any duration of time equal to or exceeding 12 hours shall be considered as one full day and any duration of time less than 12 hours shall be taken as half a day.</p> <p>Explanation. - “foreign tourist” means a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.</p> <p>Illustrations: A tour operator provides a tour operator service to a foreign tourist as follows: - (a) 3 days in India, 2 days in Nepal; Consideration Charged for the entire tour: Rs.1, 00, 000/-</p>	Nil	Nil	Nil
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		<p>Exemption: Rs.40, 000/- (=Rs.1, 00, 000/- x 2/5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.40, 000/-(i.e., Taxable value: Rs.60, 000/-);</p> <p>(b) 2 days in India, 3 nights in Nepal; Consideration Charged for the entire tour: Rs.1, 00, 000/-</p> <p>Exemption: Rs.60, 000(=Rs.1, 00, 000/- x 3/5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.50, 000/-(i.e., Taxable value: Rs.50, 000/-);</p> <p>(c) 2.5 days in India, 3 days in Nepal; Consideration charged for the entire tour: Rs.1, 00, 000/-</p> <p>Exemption: Rs.54,545 (=Rs.1, 00, 000/- x 3/5.5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.50, 000/-(i.e., Taxable value: Rs.50, 000/-).</p>			
	Heading 9985	<p>Services by way of sponsorship of sporting events organised -</p> <p>(a) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, State, zone or Country;</p> <p>(b) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat;</p> <p>(c) by the Central Civil Services Cultural and Sports Board;</p> <p>(d) as part of national games, by the Indian Olympic Association; or</p> <p>(e) under the Panchayat Yuva Kreedha Aur Khel Abhiyaan Scheme.</p>	Nil	Nil	Nil

	Heading 9986	<p>Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of—</p> <p>(a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;</p> <p>(b) supply of farm labour;</p> <p>(c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;</p> <p>(d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;</p> <p>(e) loading, unloading, packing, storage or warehousing of agricultural produce;</p> <p>(f) agricultural extension services;</p> <p>(g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce;</p>	Nil	Nil	Nil
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	Heading 9986	Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.	Nil	Nil	Nil
	Heading 9986	Services by way of artificial insemination of livestock (other than horses).	Nil	Nil	Nil
	Heading 9988	Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.	Nil	Nil	Nil
	or any other Heading of Section 8 and Section 9				

	Heading 9988 or	Services provided by the National Centre for Cold Chain Development under the Ministry of Agriculture, Cooperation and Farmer's Welfare by way of cold chain knowledge dissemination.	Nil	Nil	Nil
	Heading 9992				
	Heading 9999	Services by a foreign diplomatic mission located in India.	Nil	Nil	Nil
	Heading 9991	Services by a specified organisation in respect of a religious pilgrimage facilitated by the Government of India, under bilateral arrangement.	Nil	Nil	Nil
	Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of issuance of passport, visa, driving licence, birth certificate or death certificate.	Nil	Nil	Nil
	Heading 9991	Services by way of granting National Permit to a goods carriage to operate through-out India / contiguous States.	Nil	Nil	Nil

	Heading 9991 or	Services provided by the Central Government, State Government, Union territory or local authority by way of tolerating non-performance of a contract for which consideration in the form of fines or liquidated damages is payable to the Central Government, State Government, Union territory or local authority under such contract.	Nil	Nil	Nil
	Heading 9997				
	Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of assignment of right to use natural resources to an individual farmer for cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products.	Nil	Nil	Nil

	Heading 9991 or Heading 9973	Services provided by the Central Government, State Government, Union territory or local authority by way of assignment of right to use any natural resource where such right to use was assigned by the Central Government, State Government, Union territory or local authority before the 1st April,2016: Provided that the exemption shall apply only to tax payable on one time charge payable, in full upfront or in installments, for assignment of right to use such natural resource.	Nil	Nil	Nil
	Heading 9991	Services provided by the Central Government, State Government, Union territory by way of deputing officers after office hours or on holidays for inspection or container stuffing or such other duties in relation to import export cargo on payment of Merchant Overtime charges.	Nil	Nil	Nil
	Heading 9991	Services by way of providing information under the Right to Information Act, 2005 (22 of 2005).	Nil	Nil	Nil
	Heading 9991 or any other Heading	Services supplied by a State Government to Excess Royalty Collection Contractor (ERCC) by way of assigning the right to collect royalty on behalf of the State Government on the mineral dispatched by the mining lease holders.	Nil	Nil	Nil

		<p>Explanation.- “mining lease holder” means a person who has been granted mining lease, quarry lease or license or other mineral concession under the Mines and Minerals (Development and Regulation) Act, 1957 (67 of 1957), the rules made thereunder or the rules made by a State Government under sub- section (1) of section 15 of the Mines and Minerals (Development and Regulation) Act, 1957.</p>			
	<p>Heading 9992 or Heading 9963</p>	<p>Services provided -</p> <p>(a) by an educational institution to its students, faculty and staff; (aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee;</p> <p>(b) to an educational institution, by way of,- (i) transportation of students, faculty and staff; (ii) catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory; (iii) security or cleaning or house-keeping services performed in such educational institution;</p>	Nil	Nil	Nil

		<p>(iv) services relating to admission to, or conduct of examination by, such institution;</p> <p>(v) supply of online educational journals or periodicals;</p> <p>Provided that nothing contained in [sub-items (i), (ii) and (iii) of item (b) shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent.</p> <p>Provided further that nothing contained in sub-item (v) of item (b) shall apply to an institution providing services by way of,- (i) pre-school education and education up to higher secondary school or equivalent; or</p> <p>(ii) education as a part of an approved vocational education course.</p>			
	Heading 9992 or Heading 9996	<p>Services provided to a recognised sports body by-</p> <p>(a) an individual as a player, referee, umpire, coach or team manager for participation in a sporting event organised by a recognized sports body;</p> <p>(b) another recognised sports body.</p>	Nil	Nil	Nil
	Heading 9992 or Heading 9983 or Heading 9991	<p>Any services provided by, _</p> <p>(a) the National Skill Development Corporation set up by the Government of India;</p> <p>(b) a Sector Skill Council approved by the National Skill Development Corporation;</p>	Nil	Nil	Nil

		<p>(c) an assessment agency approved by the Sector Skill Council or the National Skill Development Corporation;</p> <p>(d) a training partner approved by the National Skill Development Corporation or the Sector Skill Council,</p> <p>in relation to-</p> <p>(i) the National Skill Development Programme implemented by the National Skill Development Corporation; or</p> <p>(ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or</p> <p>(iii) any other Scheme implemented by the National Skill Development Corporation.</p>		
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	Heading 9983 or	Services of assessing bodies empanelled centrally by the Directorate General of Training, Ministry of Skill Development and Entrepreneurship by way of assessments under the Skill Development Initiative Scheme.	Nil	Nil	Nil
	Heading 9985 or Heading 9992				
	Heading 9992	Services provided by training providers (Project implementation agencies) under Deen Dayal Upadhyaya Grameen Kaushalya Yojana implemented by the Ministry of Rural Development, Government of India by way of offering skill or vocational training courses certified by the National Council for Vocational Training.	Nil	Nil	Nil

	Heading 9992	Services provided to the Central Government, State Government, Union territory administration under any training programme for which 75% or more of the total expenditure is borne by the Central Government, State Government, Union territory administration.	Nil	Nil	Nil
	Heading 9993	<p>Services by way of-</p> <p>(a) health care services by a clinical establishment, an authorised medical practitioner or para-medics; Provided that nothing in this entry shall apply to the services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.</p> <p>(b) services provided by way of transportation of a patient in an ambulance, other than those specified in (a) above.</p>	Nil	Nil	Nil
	Heading 9993	Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 (34 of 1992) by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act at medical establishments, educational institutions, rehabilitation centers established by Central Government, State Government or Union territory or an entity registered under section 12AA or 12AB of the Income-tax Act, 1961 (43 of 1961).	Nil	Nil	Nil

	Heading 9994	Services by way of public conveniences such as provision of facilities of bathroom, washrooms, lavatories, urinal or toilets.	Nil	Nil	Nil
	Heading 9995	<p>Service by an unincorporated body or a non- profit entity registered under any law for the time being in force, to its own members by way of reimbursement of charges or share of contribution –</p> <p>(a) as a trade union;</p> <p>(b) for the provision of carrying out any activity which is exempt from the levy of Goods and service Tax; or</p> <p>(c) up to an amount of [seven thousand five hundred]100 rupees per month per member for sourcing of goods or services from a third person for the common use of its members in a housing society or a residential complex.</p>	Nil	Nil	Nil
	Heading 9995	<p>Services provided by an unincorporated body or a non-profit entity registered under any law for the time being in force, engaged in,-</p> <p>(i) activities relating to the welfare of industrial or agricultural labour or farmer; or</p> <p>(ii) promotion of trade, commerce, industry, agriculture, art, science, literature, culture, sports, education, social welfare, charitable activities and protection of environment,</p> <p>to its own members against consideration in the form of membership fee upto an amount of one thousand rupees (Rs 1000/-) per member per year.</p>	Nil	Nil	Nil

	Heading 9996	<p>Services by an artist by way of a performance in folk or classical art forms of-</p> <p>(a) music, or</p> <p>(b) dance, or</p> <p>(c) theatre,</p> <p>if the consideration charged for such performance is not more than one lakh and fifty thousand rupees:</p> <p>Provided that the exemption shall not apply to service provided by such artist as a brand ambassador.</p>	Nil	Nil	Nil
	Heading 9996	Services by way of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo.	Nil	Nil	Nil
	Heading 9996	Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Sites and Remains Act 1958 (24 of 1958) or any of the State Acts, for the time being in force.	Nil	Nil	Nil
	Heading 9996	<p>Services by way of training or coaching in-</p> <p>(a) recreational activities relating to arts or culture, by an individual, or</p> <p>(b) sports by charitable entities registered under Section 12AA or 12AB of the Income Tax Act.”;</p>	Nil	Nil	Nil
	Heading 9996	<p>Services by way of right to admission to-</p> <p>(a) circus, dance, or theatrical performance including drama or ballet;</p> <p>(b) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event;</p> <p>(c) recognised sporting event;</p> <p>(d) planetarium,</p>	Nil	Nil	Nil

		<p>where the consideration for right to admission to the events or places as referred to in items (a), (b), (c) or (d)</p> <p>above is not more than Rs 500 per person.</p>			
	Chapter 9996	Services by way of right to admission to the events organised under FIFA U-17 World Cup 2017.	Nil	Nil	Nil
	Heading 9996	Services by way of right to admission to the events organised under FIFA U-17 Women's World Cup 2020 [whenever rescheduled].	Nil	Nil	Nil
	Heading 9996	Services by way of right to admission to the events organised under AFC Women's Asia Cup 2022	Nil	Nil	Nil

Condition
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Provided that the integrated tax at the rate specified in column (4) shall be paid in cash, that is, by debiting the electronic cash ledger only; Provided also that credit of input tax charged on goods and services used in supplying the service has not been taken except to the extent as prescribed in Annexure I in the case of REP other than RREP and in Annexure II in the case of RREP;
Provided also that the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equivalent to the input tax credit attributable to construction in a project, time of supply of which is on or after 1 st April, 2019, which shall be calculated in the manner as prescribed in the Annexure I in the case of REP other than RREP and in Annexure II in the case of RREP;
Provided also that where a registered person (landowner-promoter) who transfers development right or FSI (including additional FSI) to a promoter (developer- promoter) against consideration, wholly or partly, in the form of construction of apartments. -

- (i) the developer- promoter shall pay tax on supply of construction of apartments to the landowner promoter, and
- (ii) such landowner– promoter shall be eligible for credit of taxes charged from him by the developer promoter towards the supply of construction of apartments by developer- promoter to him, provided the landowner- promoter further supplies such apartments to his buyers before issuance of completion certificate or first occupation, whichever is earlier, and pays tax on the same which is not less than the amount of tax charged from him on construction of such apartments by the developer promoter.

Explanation. –

(i) “developer- promoter” is a promoter who constructs or converts a building into apartments or develops a plot for sale,

(ii) “landowner- promoter” is a promoter who transfers the land or development rights or FSI to a developer- promoter for construction of apartments and receives constructed apartments against such transferred rights and sells such apartments to his buyers independently.

(iii) the landowner- promoter shall be eligible to utilise the credit of tax charged to him by the developer- promoter for payment of tax on apartments supplied by the landowner- promoter in such project.

Provided also that eighty percent of value of input and input services, [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], used in supplying the service shall be received from registered supplier only; Provided also that inputs and input services on which tax is paid on reverse charge basis shall be deemed to have been purchased from registered person; Provided also that where value of input and input services received from registered suppliers during the financial year (or part of the financial year till the date of issuance of completion certificate or first occupation of the project, whichever is earlier) falls short of

Provided that in case of ongoing project, the registered person shall exercise one time option in the Form at Annexure IV to pay integrated tax on construction of apartments in a project at the rates as specified for item (ie) or (if), as the case may be, by the [20th] 6 of May, 2019; Provided also that where the option is not exercised in Form at annexure IV by the [20th]of May, 2019, option to pay tax at the rates as applicable to item (i) or (ia) or (ib) or (ic) or (id) above, as the case may be, shall be deemed to have been exercised; Provided also that invoices for supply of the service can be issued during the period from 1st April 2019 to[20th]8 May 2019 before exercising the option, but such invoices shall be in accordance with the option to be exercised

Provided that credit of input tax
charged on goods and services has
not been taken

[Please refer to Explanation no.
(iv)]

Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]

Provided that credit of input tax charged on goods and services used in supplying 2 the service has not been taken [Please refer to Explanation no. (iv)]

Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation (iv)]

Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation (iv)]

Provided that credit of input tax charged in respect of goods used in supplying the service is not utilised for paying integrated tax, central tax, state tax or union territory tax on the supply of the service

Provided that credit of input tax charged on goods [and]53 services used in supplying the service has not been taken
[Please refer to Explanation no.(iv)]

Provided that credit of input tax charged on goods used in supplying the service has not been taken

[Please refer to Explanation no.(iv)]

Provided that credit of input tax charged on goods used in supplying the service has not been taken

[Please refer to Explanation no.(iv)]

Provided that credit of input tax charged on goods used in supplying the service has not been taken

[Please refer to clause (iv) of paragraph 4 relating to Explanation

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Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business

(i.e.

service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle), has not been taken. [Please refer to

Explanation no. (iv)]

The credit of input tax charged on goods used in supplying the service has not been taken.

[Please refer to Explanation no. (iv)]”;

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Provided that credit of input tax charged in respect of goods in supplying the service is not utilised for paying integrated tax, central tax, state tax or union territory tax on the supply of the service

Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) used in supplying the service has not been taken

Explanation: This condition will not apply where the supplier of service is located in non- taxable territory. Please refer to Explanation no. (iv)]

The credit of input tax charged on goods and services used in supplying the service has not been taken.
[Please refer to Explanation no. (iv)]

(1) In respect of supplies on which GTA pays tax at the rate of 2.5%, GTA shall not take credit of input tax charged on goods and services used in supplying the service.
[Please refer to Explanation no. (iv)]

(2) The option by GTA to itself pay GST on the services supplied by it during a Financial Year shall be exercised by making a declaration in Annexure V on or before the 15th March of the preceding Financial Year:

Provided that the option for the Financial Year 2022-2023 shall be exercised on or before the 16th August, 2022:

Provided further that invoice for supply of the service charging Central tax at the rates as applicable to clause (b) may be issued during the period from the 18th July,2022 to 16th August, 2022 before exercising the option for the financial year 2022-2023 but in such a case the supplier shall exercise the option to pay GST on its supplies on or before the 16th August,2022.”

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Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]

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The credit of input tax charged on goods used in supplying the service has not been taken.
[Please refer to Explanation no. (iv)]”;

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Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle) has not been taken., [Please refer to Explanation no. (iv)]

Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to Explanation no. (iv)]
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1. Provided that credit of input tax charged on goods and services used in supplying the service[, other than the input tax credit of input service in the same line of business (i.e. tour operator service procured from another tour operator)]⁹³ has not been taken

[Please refer to Explanation no. (iv)]

2. The bill issued for supply of this service indicates that it is inclusive of charges of accommodation and transportation required for such a tour and the amount charged in the bill is the gross amount charged for such a tour including the charges of accommodation and transportation required for such a tour.

Provided that credit of input tax charged on goods and services has not been taken

[Please refer to Explanation no. (iv)].

Provided that credit of input tax charged on goods and services has not been taken

[Please refer to Explanation no. (iv)].

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The credit of input tax charged on goods and services used in supplying the service has not been taken

[Please refer to Explanation no. (iv)]”;

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Provided that Director (Sports),
Ministry of Youth Affairs and Sports
certifies that the services are
directly or indirectly related to any
of the events under FIFA U- 17

World Cup 2017.

Provided that Director (Sports),
Ministry of Youth Affairs and Sports
certifies that the services are
directly or indirectly related to any
of the events under FIFA U-17
Women's World Cup 2020.

Provided that Director (Sports),
Ministry of Youth Affairs and Sports
certifies that the services are
directly or indirectly related to any
of the events under AFC Women's
Asia Cup 2022.

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Provided the place of supply of the
service is outside India in
accordance with section 13 of
Integrated Goods and Services Tax
Act,

2017

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Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein shall be entitled to exemption from integrated tax leviable on the import of services subject to the conditions. -

(i) that the foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein, are entitled to exemption from integrated tax, as stipulated in the certificate issued by the Protocol Division of the Ministry of External Affairs, based on the principle of reciprocity;

(ii) that the services imported are for official purpose of the said foreign diplomatic mission or consular post; or for personal use of the said diplomatic agent or career consular officer or members of his or her family.

(iii) that in case the Protocol Division of the Ministry of External Affairs, after having issued a certificate to any foreign diplomatic mission or consular post in India, decides to withdraw the same subsequently, it shall communicate the withdrawal of such certificate to the foreign diplomatic mission or consular post;

(iv) that the exemption from the whole of the integrated tax granted to the foreign diplomatic mission or consular post in India for official purpose or for the personal use or use of their family members shall not be available from the date of withdrawal of such certificate.

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Following documents shall be maintained for a minimum duration of five years:

- 1) Copy of Bill of Lading
- 2) Copy of executed contract between Supplier/Seller and Receiver/Buyer of goods
- 3) Copy of commission debit note raised by an intermediary service provider in taxable territory from service recipient located in non-taxable territory
- 4) Copy of certificate of origin issued by service recipient located in non-taxable territory
- 5) Declaration letter from an intermediary service provider in taxable territory on company letter head confirming that commission debit note raised relates to contract when both supplier and receiver of goods are outside the taxable territory

Nothing contained in this serial
number shall apply after the 30th
day of September2022

Nothing contained in this serial
number shall apply after 30th day
of September 2022

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Provided that the leased plots shall be used for the purpose for which they are allotted, that is, for industrial or financial activity in an industrial or financial business area: Provided further that the State Government concerned shall monitor and enforce the above condition as per the order issued by the State Government in this regard:

Provided also that in case of any violation or subsequent change of land use, due to any reason whatsoever, the original lessor, original lessee as well as any subsequent lessee or buyer or owner shall be jointly and severally liable to pay such amount of central tax, as would have been payable on the upfront amount charged for the long term lease of the plots but for the exemption contained herein, along with the applicable interest and penalty:

Provided also that the lease agreement entered into by the original lessor with the original lessee or subsequent lessee, or sub-lessee, well as any subsequent lease or sale agreement for lease or sale of such plots to subsequent lessees or buyers or owners shall incorporate in the terms and conditions, the fact that the central tax was exempted on the long term lease of the plot by the original lessor.

Provided that the promoter shall be liable to pay tax at the applicable rate, on reverse charge basis, on such proportion of value of development rights, or FSI (including additional FSI), or both, as is attributable to the residential apartments, which remain unbooked on the date of issuance of completion certificate, or first occupation of the project, as the case may be, in the following manner -

GST payable on TDR or FSI(including additional FSI) or both for construction of the residential apartments in the project but for the exemption contained herein] x (carpet area of the residential apartments in the project which remain un- booked on the date of issuance of completion certificate or first occupation ÷ Total carpet area of the residential apartments in the project)

Provided further that tax payable in terms of the first proviso hereinabove shall not exceed 0.5 per cent. of the value in case of affordable residential apartments and 2.5 per cent. of the value in case of residential apartments other than affordable residential apartments remaining un- booked on the date of issuance of completion certificate or first occupation The liability to pay integrated tax on the said portion of the development rights or FSI, or both, calculated as above, shall arise on the date of completion or first occupation of the project, as the case may be, whichever is earlier.

Provided that the promoter shall be liable to pay tax at the applicable rate, on reverse charge basis, on such proportion of upfront amount (called as premium, salami, cost, price, development charges or by any other name) paid for long term lease of land, as is attributable to the residential apartments, which remain un- booked on the date of issuance of completion certificate, or first occupation of the project, as the case may be, in the following manner -

GST payable on upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable for long term lease of land for construction of the residential apartments in the project but for the exemption contained herein] x (carpet area of the residential apartments in the project which remain un- booked on the date of issuance of completion certificate or first occupation ÷ Total carpet area of the residential apartments in the project);

Provided further that the tax payable in terms of the first proviso shall not exceed 0.5 per cent. of the value in case of affordable residential apartments and 2.5 per cent. of the value in case of residential apartments other than affordable residential apartments remaining un- booked on the date of issuance of completion certificate or first occupation.

The liability to pay integrated tax on the said proportion of upfront amount (called as premium, salami, cost, price, development charges or by any other name) paid for long term lease of land, calculated as above, shall arise on the date of issue of completion certificate or first occupation of the project, as the case may be.

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Provided that at the end of the contract period, ERCC shall submit an account to the State Government and certify that the amount of goods and services tax deposited by mining lease holders on royalty is more than the goods and

services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and where such amount of goods and services tax paid by mining lease holders is less than the amount of goods and services tax exempted, the exemption shall be restricted to such amount as is equal to the amount of goods and services tax paid by the mining lease holders and the ERCC shall pay the difference between goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and goods and services tax paid by the mining lease holders on royalty.

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