

UDESHEREGULAR

FOR GROUP-1, MAY 2024

- Subject- GST
- Chapter- Exemption from GST
- Lecture No.- 2

Recap of Previous Lecture



Topic

Exemption

PHYSICS
WALLAH

Topics to be Covered



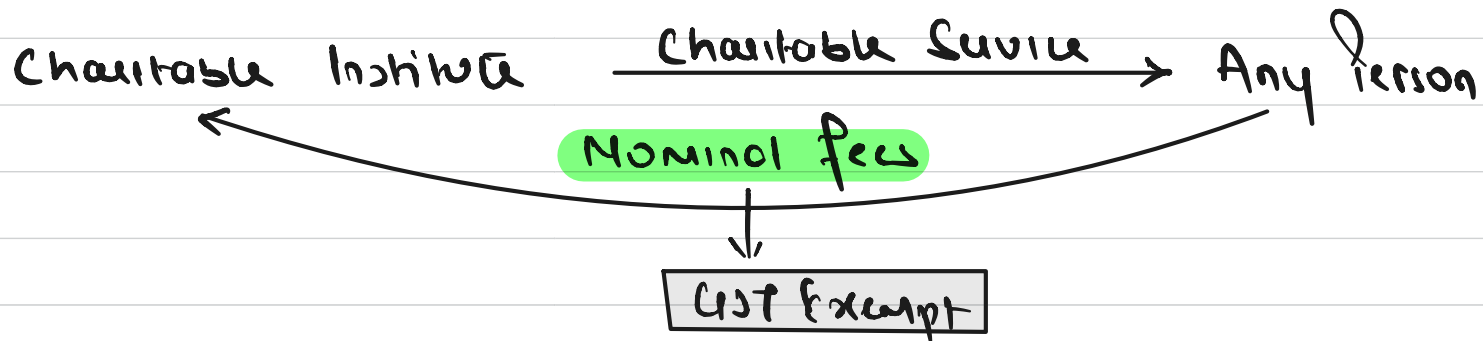
Topic

Exemption - 2

PHYSICS
WALLAH

1) Charitable Activity by charitable Institution

Entity → Req of 12AA/AB of IT Act — Charitable Institute



Charitable Activity

PEER

→ Public Health (Medical Treatments) (P)

→ Adv. of Religion, Spirituality, Yoga (R)

→ Adv. of Education/Skill development (E)

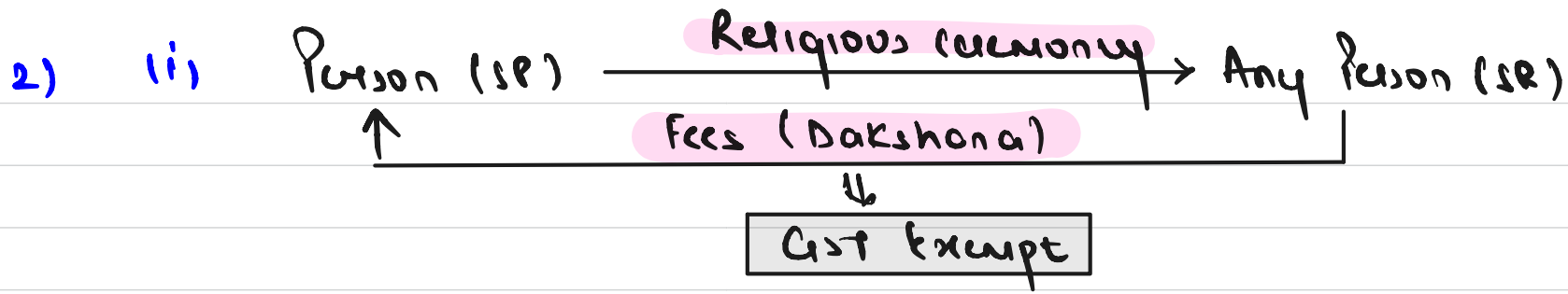
→ Preservation of Environment (E)

→ Abandoned / orphan children

→ Physically / Mentally Traumatized.

→ Prisoner.

→ Goon Vaak (Rural)
Age 65+



(iii) Religious Place

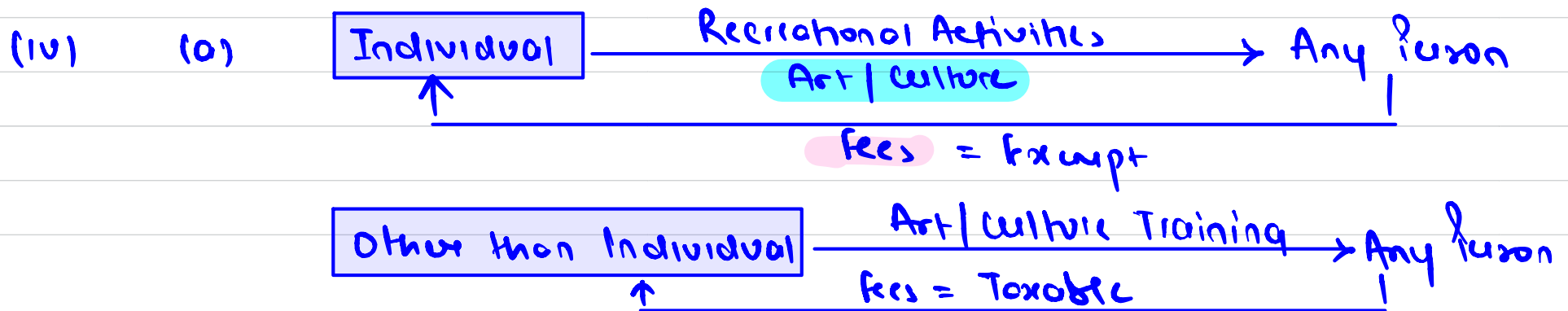
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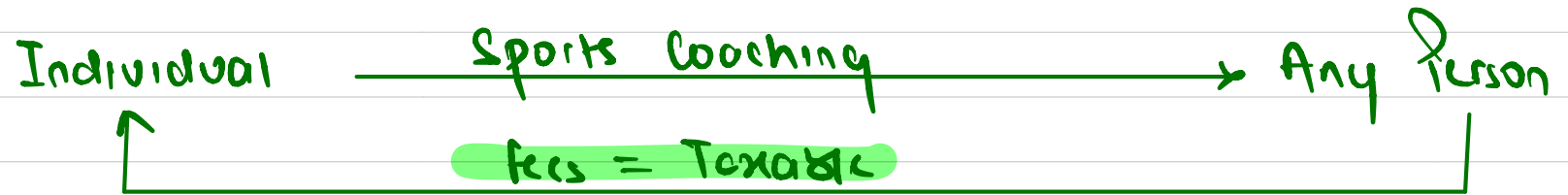
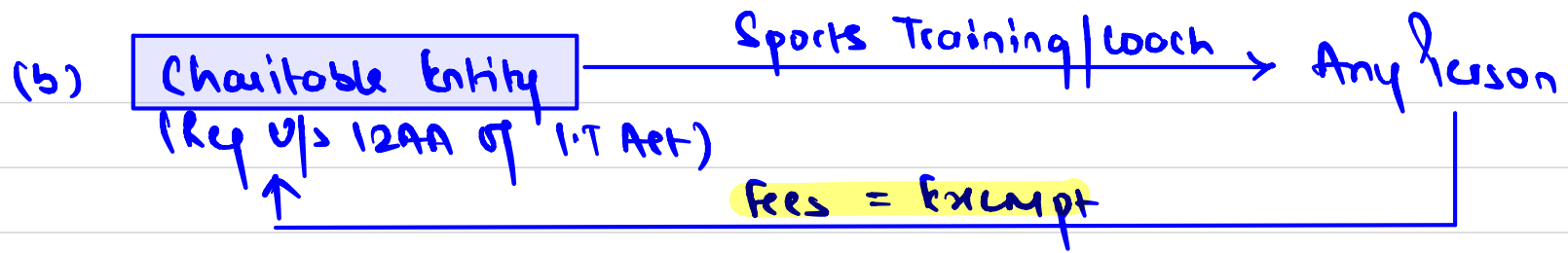
owned or managed by Charitable / Religious Trust

Religious Place	Exempt	Taxable
Renting of Room	upto 999/day	₹1000 or more per day
Renting of Hall/open area, Kalyanmandap etc	upto 9999/day	₹10000 or more per day
Renting of shop	upto 9999/month	₹10000 or more per month

(iii) * Kailash Mansarovar Yatra → (China) ⇒ KIMVN ← = Exempt

* Hajj (Saudi Arabia) ⇒ Haj Committee ← = Exempt

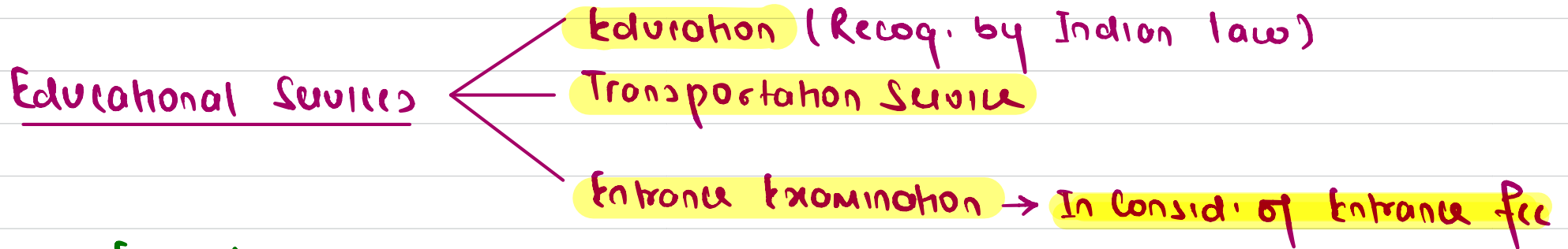
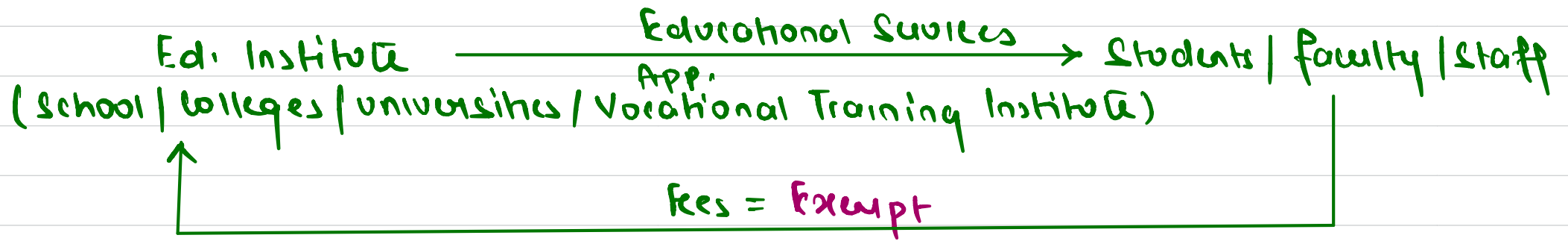




NOTE:- Membership fees charged by charitable Institute ⇒ **NO GST**

<ul style="list-style-type: none"> • Membership fees from member • Adv. of exp. to orph./Handicapped/Aband. child. • Rent from communal property - exempt upto ₹ 9999 pm As it is more than limit specified, hence it is taxable • Counselling of terminally ill person - Public Health (Exempt) • Yoga conduct (covered under ch. Activity - Exempt) • Preservation of forest & wildlife (Pres. of env. = Exempt) 	<p>Not Taxable</p> <p>Exempt</p> <p>5,00,000</p> <p>Exempt</p> <p>Exempt</p> <p>Exempt</p>
Taxable Value	5,00,000
<p>$GST = 500000 \times 18\% = \underline{\underline{90,000}}$. (FCM)</p>	

Educational Service



Note:- Ed. Institute

- Education - Not Recog. by law
- Not full time education
- Private coaching

} Not covered under Exemption

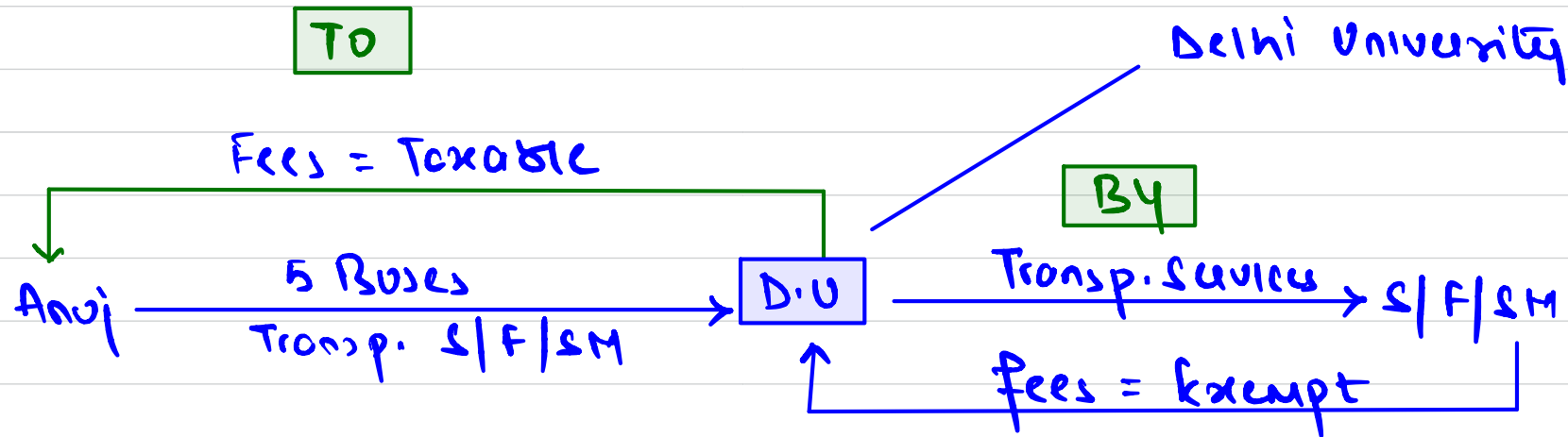
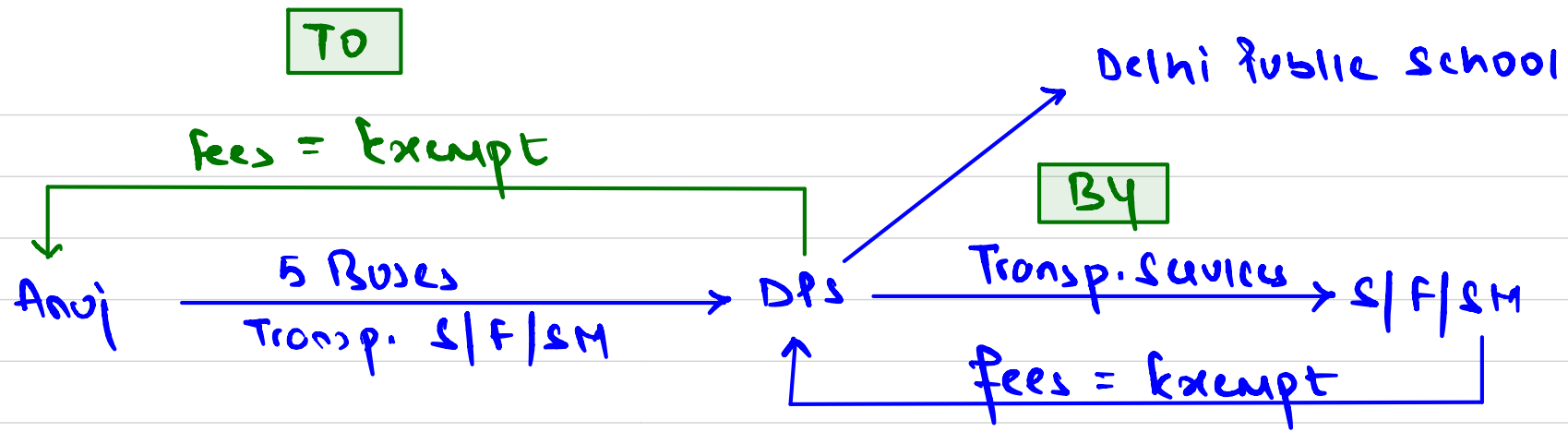
Services Provided to Ed. Institute

	School	College/University
• Transp. of stud./faculty/staff (T)	Exempt	Taxable
• Catering Incl. Mid day Meal (C)	Exempt	Taxable
• Security / House Keeping services (S)	Exempt	Taxable
• Conduct of Examination.	Exempt	Exempt
• Supply of online Ed. Journals / Periodicals.	Taxable	Exempt

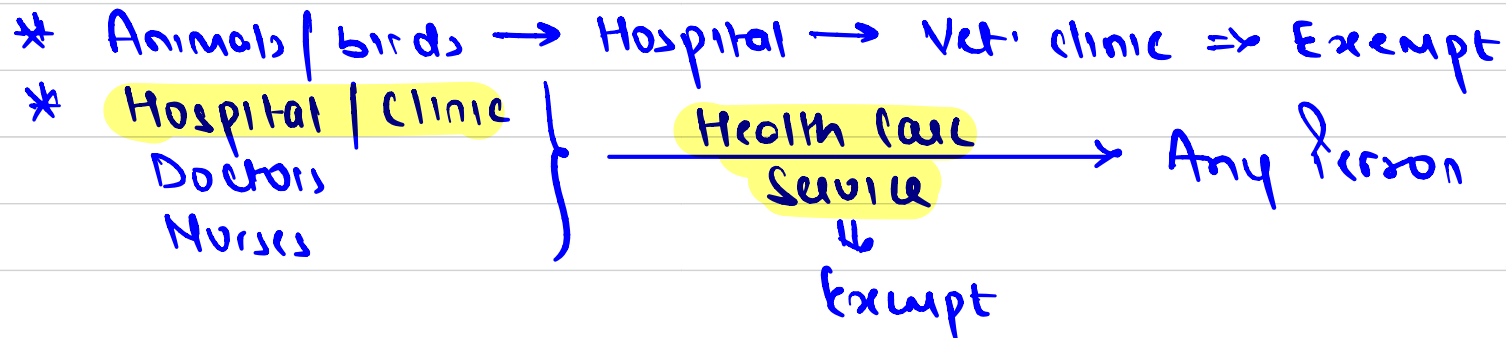
Pre-schools \Rightarrow Include anganwadis

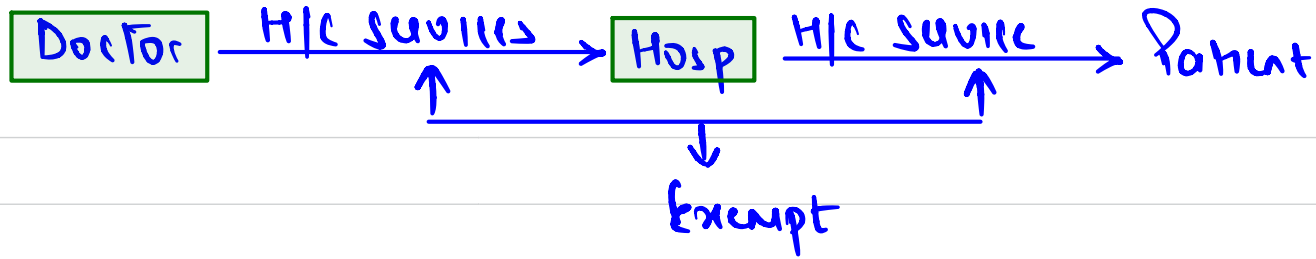
Play school / Higher Secondary School \Rightarrow No list. (Exempt)

IIT JEE Coaching = List. } Taxable.
CPA Coaching = List



3) Health care services.





Health Care Service

- Illness ——— Diagnosis / Treatment
- Injury / deformity / Abnormality / Prognosis

⇒ Recognised system of Medicine.

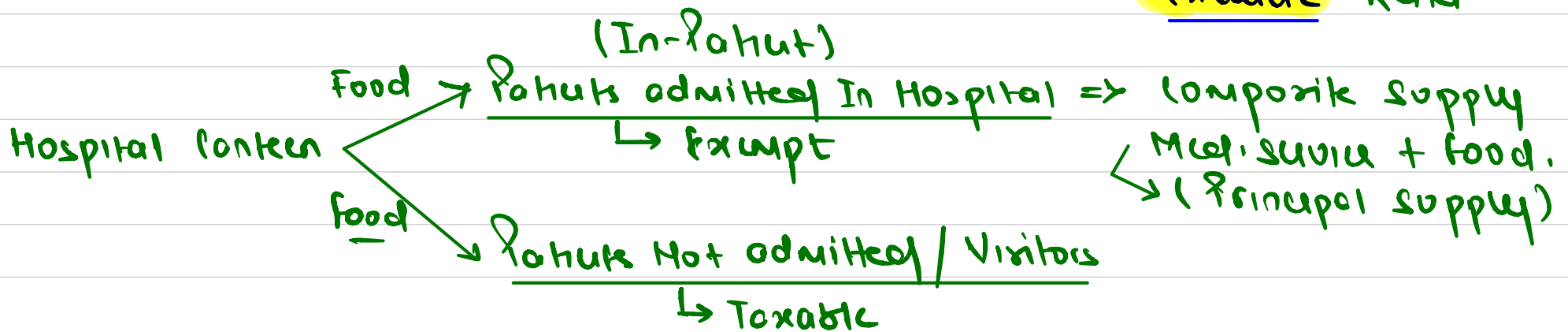
Exclude

Plastic / Cosmetic Surgery

Hair Transplant

Include = Allopathy
 Ayurveda
 Homeopathy
 Naturopathy
 Yoga
 Unani
 Sidha.

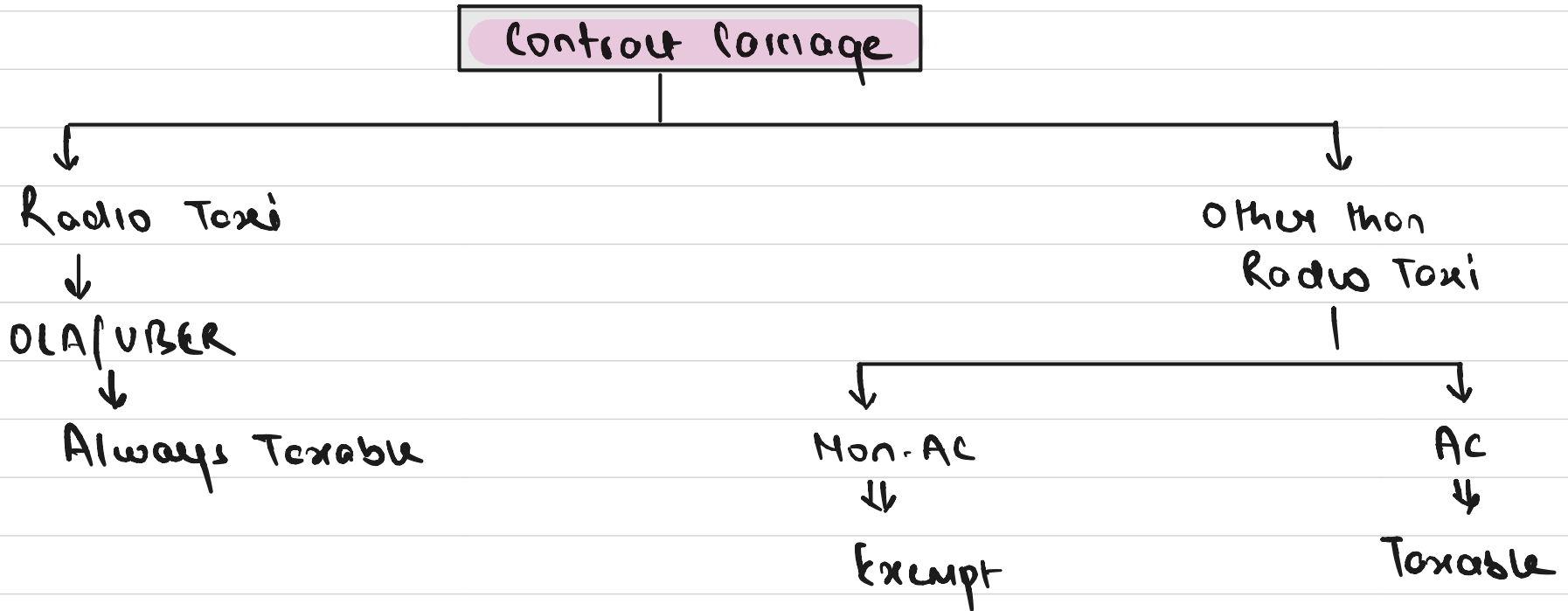
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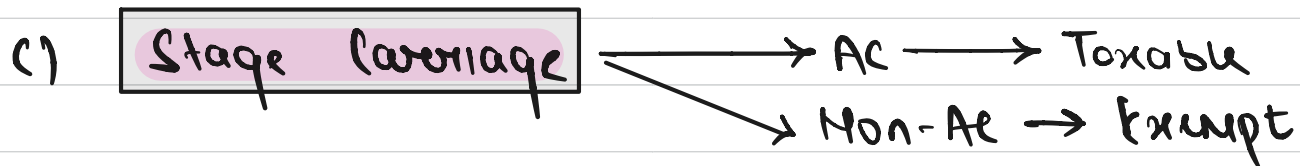
Passenger Transportation

a) By Air (Economy class) — Embark/Terminate → North East States

b)



Contract Carriage = Tourism / Conducted Tour ⇒ Taxable
(AC / Non-AC)



Stage Carriage / Contract Carriage Service ⇒ Provided through ECOM

where S. 9(5) is applicable \rightarrow Then No Exemption Is Available.

(d) Transp. of Passengers by Rail $\left\{ \begin{array}{l} \text{AC Coach} \rightarrow \text{Taxable} \\ \text{Non-AC Coach} \rightarrow \text{Exempt} \end{array} \right.$

(e) Metro / Monorail / Tramway \rightarrow Exempt

(f) Inland Waterways \rightarrow Exempt

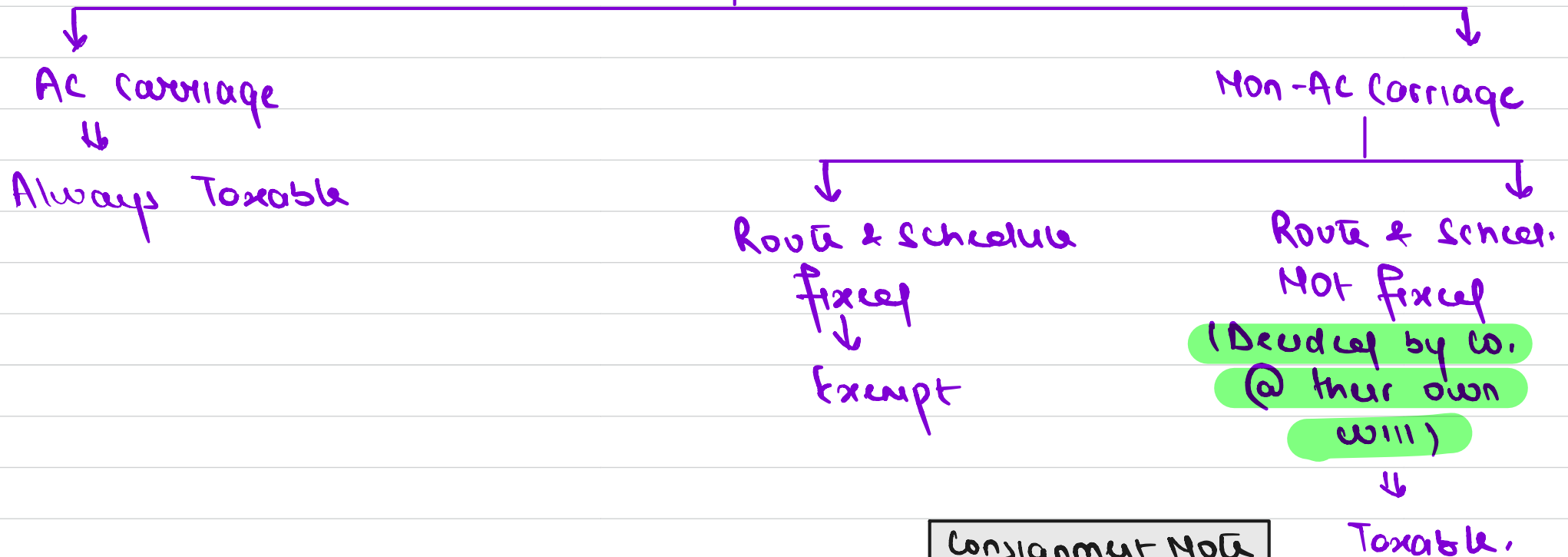
(g) Public transport vessel (ship) between places located in India



(h) Metered Cab / auto rickshaw Incl. E-Rickshaw = Exempt

\rightarrow Providing services through ECW (covered u/s 9(5)) = Taxable.

Hiring of Carriage by firm for Transp. of EEs



TRANSPORTATION OF GOODS

a) Goods Transp. **by Road**

Through **UTA / Low** = Taxable

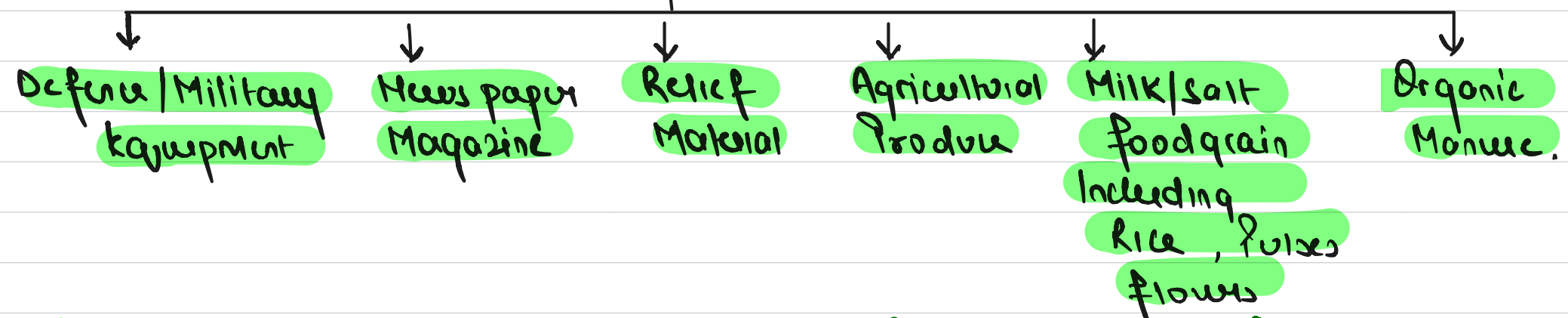
Through Any other Means = Exempt

b) Through Inland waterways → Exempt

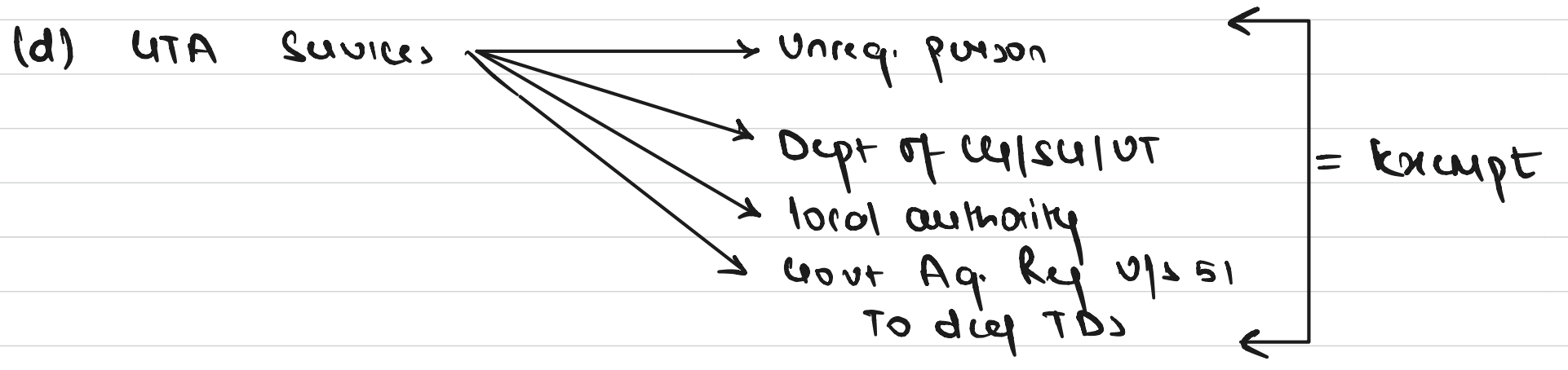
Consignment NOT

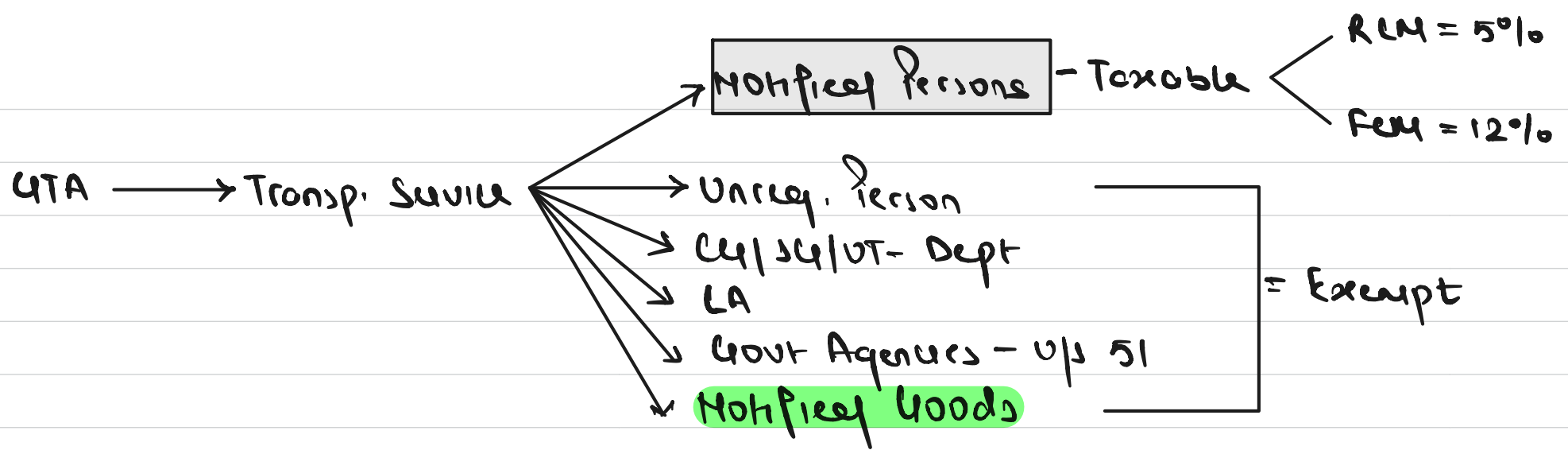
Through Aircraft = Taxable

(c) Transportation of **Notified Goods** through **UTA/RAIL/VESSEL** = Exempt



"Defence walo Ne Newspaper padhkar Relief Material & food items deliver karne to Material calamity impacted Area"





Notified Persons = Factory / Society / Co-op. Society / RC / Firm / RP / CTP

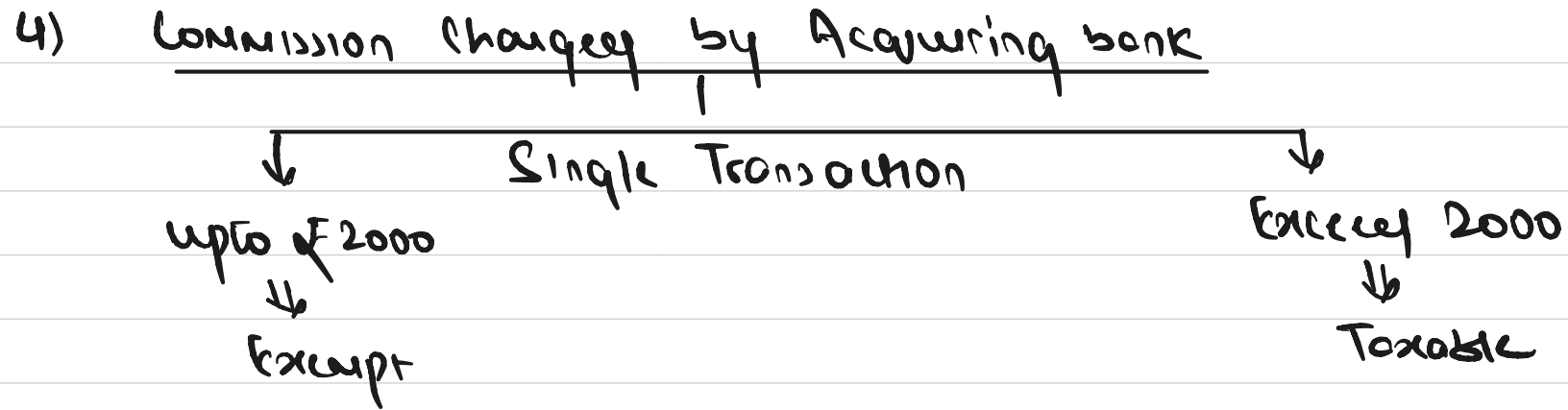
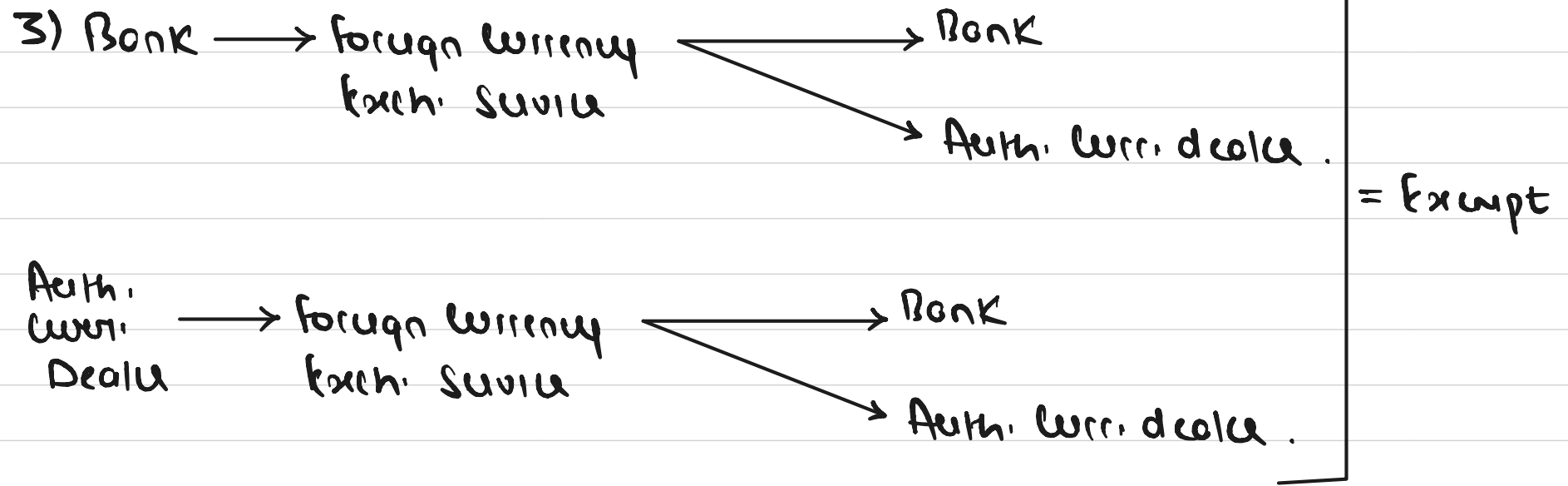
By Default = RCM = 5%

Option UTA = FCM = 12%

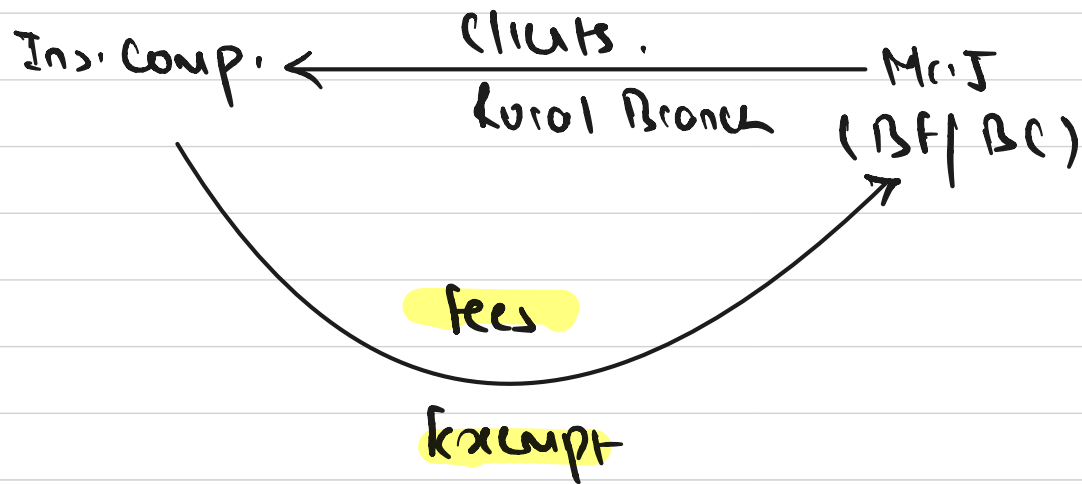
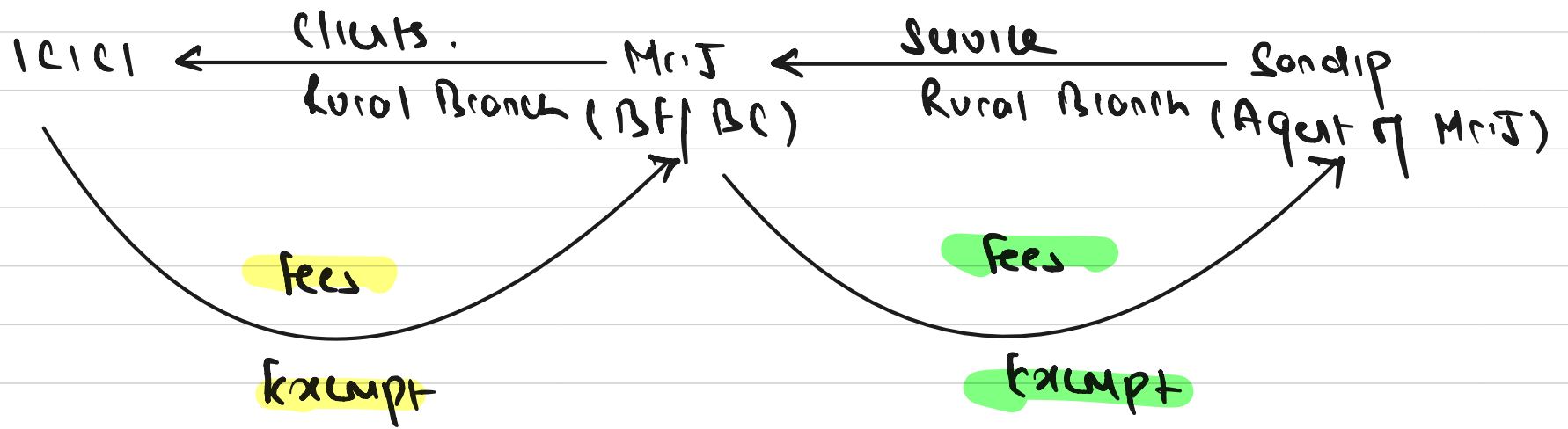
BANKING SERVICES

- 1) **Loan / Advances**
- Interest / discounting charges ⇒ Exempt
 - Other charges
 - Loan process. fee
 - Documentation charge
 - Commission etc
- Other charges are grouped together in a bracket labeled "Taxable".

2) Credit card → Interest charge ⇒ Taxable



BUSINESS FACILITATOR / CORRESPONDENT





2 mins Summary



Topic

Summary of chapter

Topic

PHYSICS
WALLAH

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CA WALLAH INTERMEDIATE

- ✓ Important Notifications & Updates
- ✓ Class Notes of YT Sessions
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Thank You

