

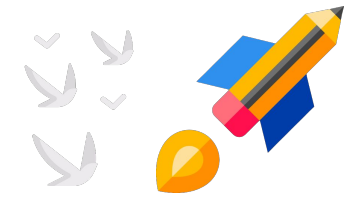


UDESH REGULAR

FOR GROUP-1, MAY 2024

- Subject- GST
- Chapter- *Exemption*
- Lecture No.- *5*

Recap of Previous Lecture

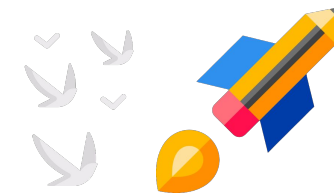


Topic

Exemption - 4

PHYSICS
WALLAH

Topics to be Covered



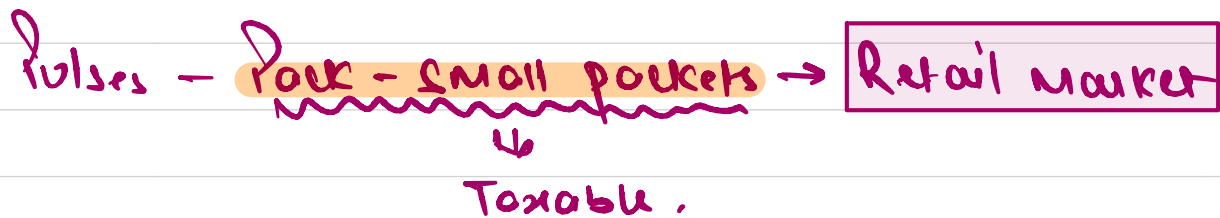
Topic

Exemption - 5

Raddy $\xrightarrow{\text{Process}}$ Rice
Ag. produce

AGRICULTURE RELATED SERVICE

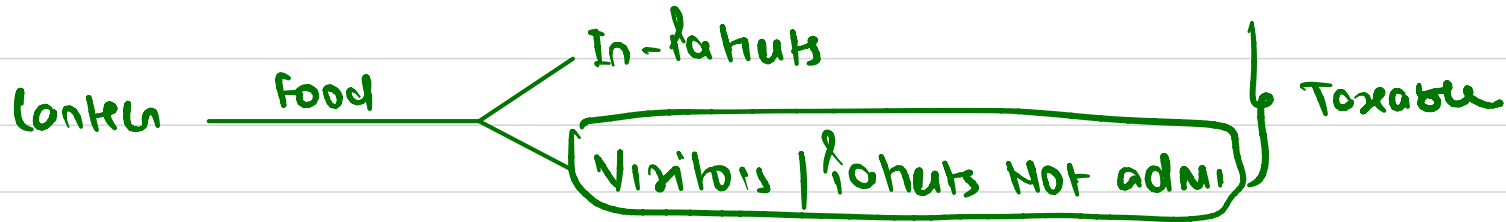
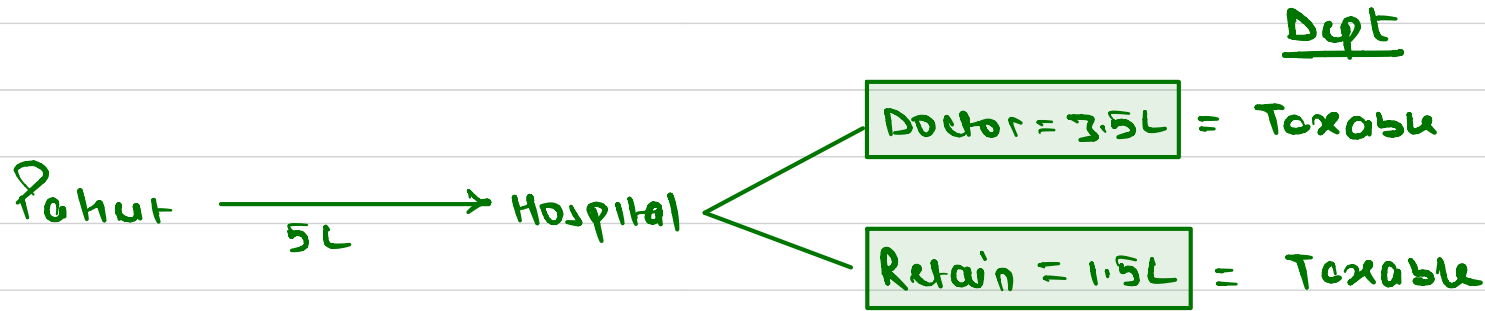
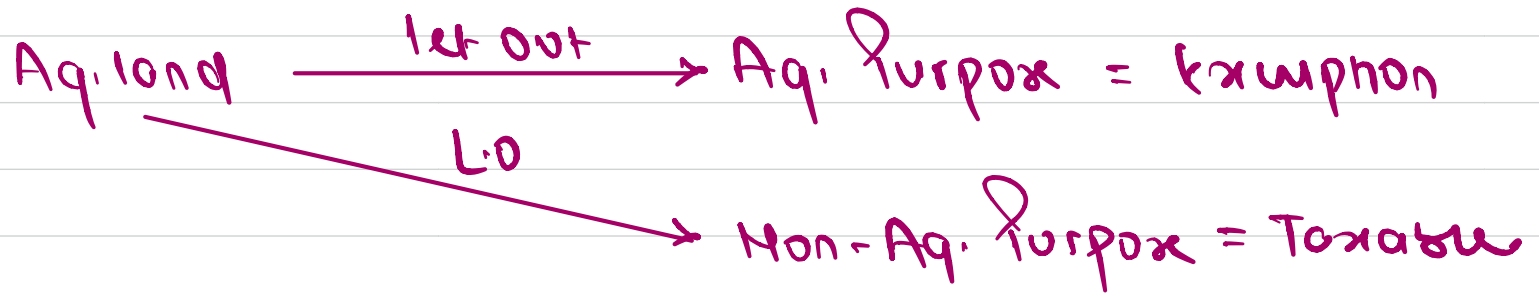
- 1) loading / unloading / packing / storage / warehousing ← Rice / Ag Produce.
- 2) with / storage → fruits / vegetables / pulses / cereals / Minor forest produce
- 3) Cultivation of flora / Rearing of living stock except Horses.
- 4) Ag. operations / processes which do not alter essential characteristics of Ag. produce but make marketable for primary market



- 5) Renting / leasing of $\begin{cases} \rightarrow \text{Agro Machine} \\ \rightarrow \text{Vacant land.} \end{cases}$
- 6) Job work to Agriculture
- 7) Services of Ag. Produce Marketing Comm. or Commission Agent
- 8) Artificial Insemination of Animals except Horses.

9) Supply of farm labour

10) Ag. extension services (soil testing, seed testing etc)



Classification

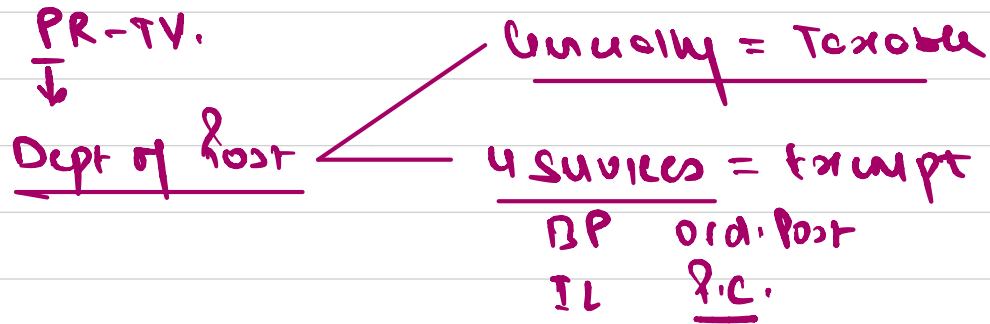
Taxable

D \longrightarrow H = HC = Ex.

H \longrightarrow P = HC = Ex.

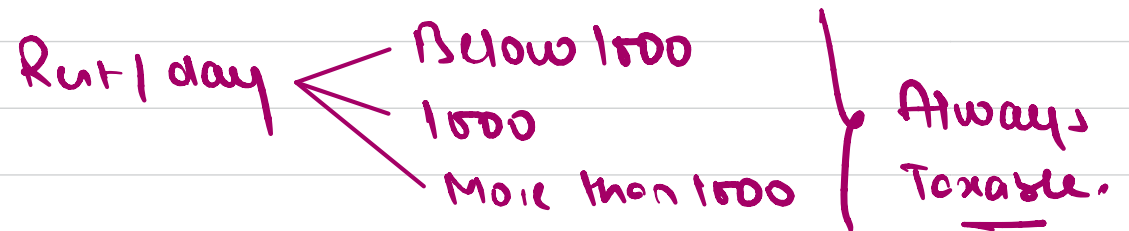
Contra \longrightarrow Inpatient = HC = Ex.

Specifically services provided by host = always taxable



Ch. Inst/Res. flow ⇒ Room Rent upto 999/d = Ex.
1000 or more Taxable

Hotel / Guest house / Boat house / lounges = No Exemption



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2 mins Summary



Topic

Summary of chapter

Topic

PHYSICS
WALLAH



Thank You