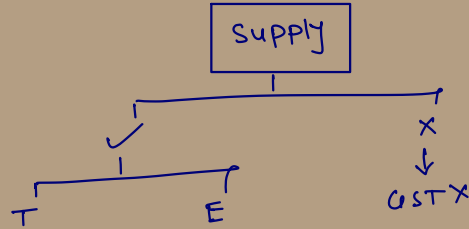


Exemptions

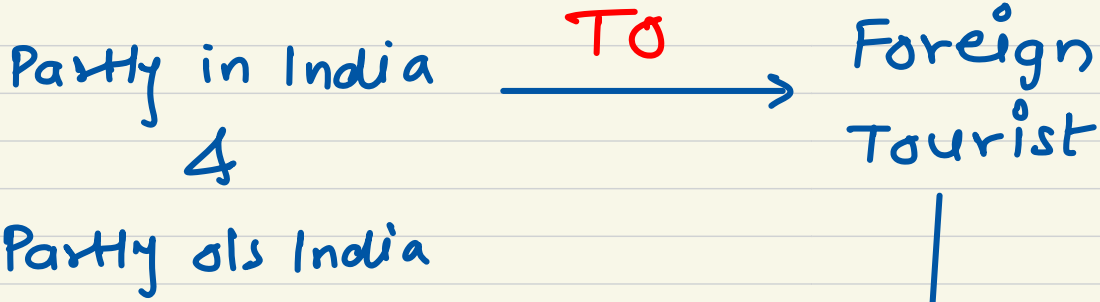


CA Amit Mahajan

* Amendment *

i] Tour operator service

→ Performed



1] Proportion of Total considⁿ
Equal to
the number of days service
performed o/s India ✓

To the extent of

service performed o/s India.

OR

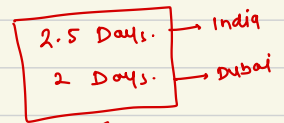
2] 50% of Total Consideration
for the entire tour

* Who is a foreign tourist ???

Person not normally resident in India.

Enters India for a stay ≤ 6 months.

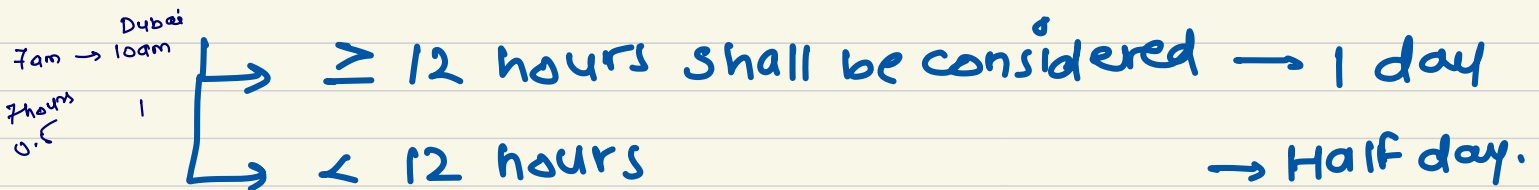
2 Days Rajasthan
2 Days Dubai.



$$SL \times \frac{2}{4 \cdot SL} \downarrow$$

OR
 $2 \cdot SL$

* Things to consider while computing service performed o/s India.



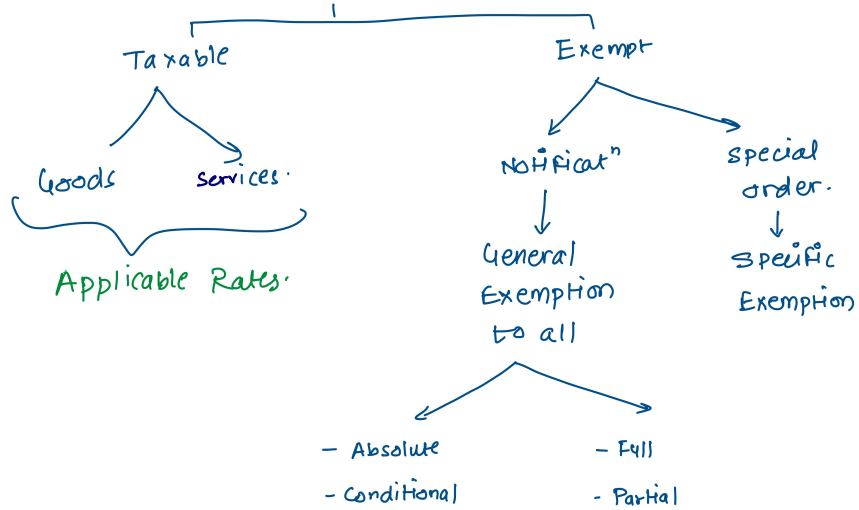
India → 2 days : $SL \times \frac{3}{5}$
Dubai → 3 days :
Considⁿ → 5,00,000 : $SL \times \frac{1}{2}$
2.5L

India → 3 days : $SL \times \frac{2}{5}$
Dubai → 2 days :
Considⁿ → 5,00,000 : $SL \times \frac{1}{2}$
2L
 $SL \times \frac{2}{5}$ OR $SL \times 5\%$

India → 7 days : $20L \times \frac{3}{10}$
Dubai → 3 days :
Considⁿ → 20L : $20L \times \frac{1}{2}$
6L

Section 7(1)(a) / Section 7(1)(b) / Section 7(1)(c)

SUPPLY ✓



Nil Rated Supply

↓
Schedule I
GST rates

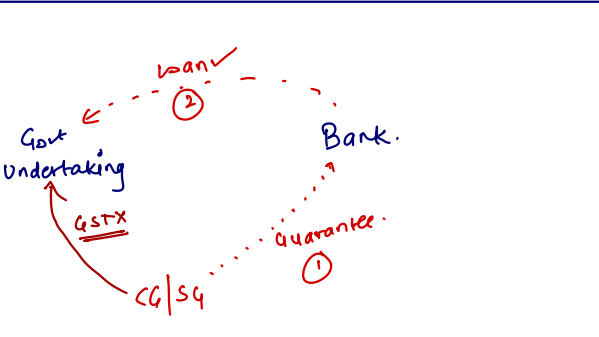
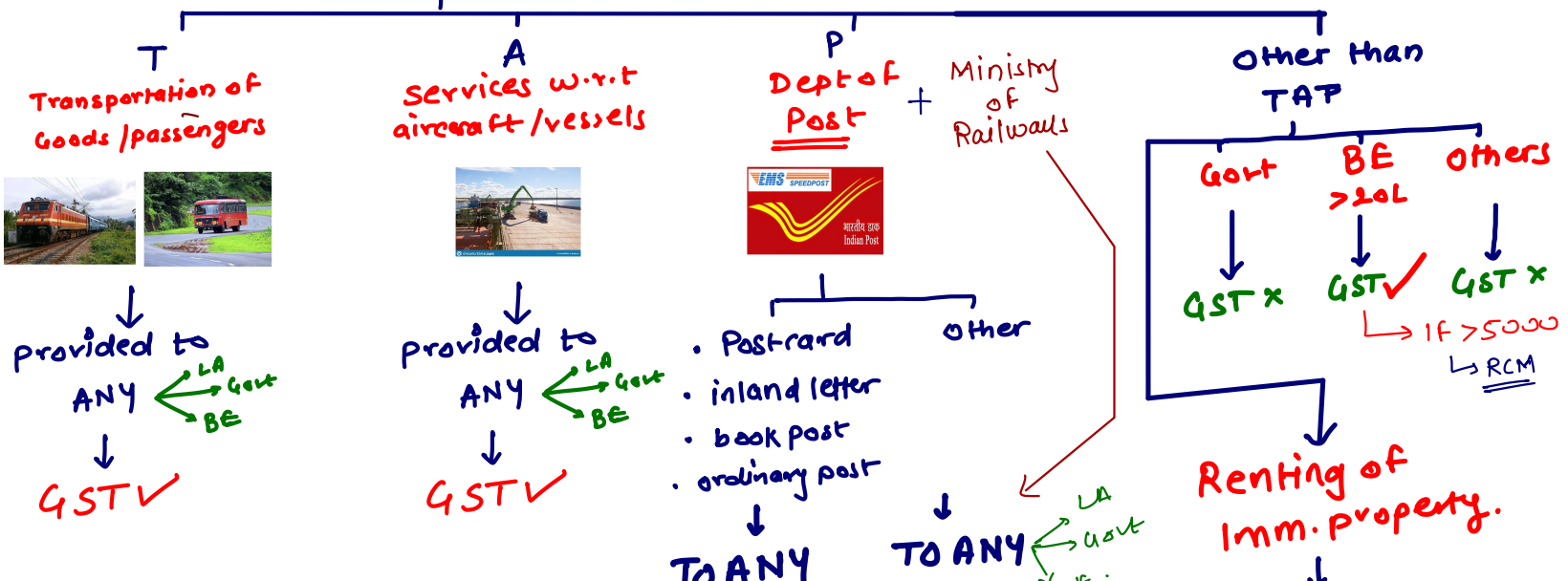
Zero Rated Supply

↙ SEZ ↘
o/s India.
(Export)

Exempt Supply

↓
Exempt
↓
NO ITC

Services by Govt



Charitable / Religious Trust



GST ✓



GST ✓



GST ✓



GST ✗



GST ✗



≥ 10000
per month
GST ✓

< 10000
per month
GST ✗

9999 or less



≥ 1000
per day
GST ✓

< 1000
per day
GST ✗
999 or less

Renting of Hall/
Premise
open Area.

≥ 10000
per day
GST ✓

< 10000
per day
GST ✗
9999 or less

Note * Religious Yatra / Pilgrimage

GST ✓

* If organised by specific organisation

Exempt:

- ① Kumaon Mandal Vikas Nigam Limited → Kailash-Mansarovar
- ② Haj Committee of India.
or
State Haj Committee including Joint State Committee.

GST ✗



GST ✓

1

RICE
 ↓
 Agricultural Produce?
 ↓
 No
 ↓
 Agricultural Produce → No
 Food stuff → Yes



X



✓

1 Transport of Rice →
 Rail vessel } Exempt
 Air }
 GTA }

2 Loading / unloading / warehousing → Exempt



3 Any other service → GST ✓

2

New → storage/warehousing of cereals/pulses/fruits/veggies

3



5



pre-cooling / Pre conditioning

4



5.1



Should not change the essential characteristics but only make it marketable.

5.2



5.3

Cutting, cleaning, sun drying, sorting etc.

5.4

Renting of Agro machinery



5.5

Training / skill dev.



APMC



5.7



✓



✓



X

Education



What is Educational Institution?

Cat I



- Pre-school education & Education upto 12th std

Cat II



- other qualification recognized by Law in India.

Cat III



- Industrial Training Institute.
- ITC
- Modular Employable skill course.

Affiliated to
 National Council for Vocational Training.
 State Council for Vocational Training

Cat IV



I I M.

I, II, III, IV
 ①



Education Institution



Faculty ✓



Student ✓



Staff ✓

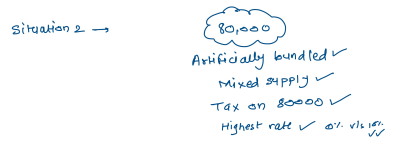
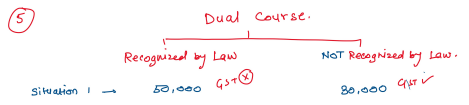
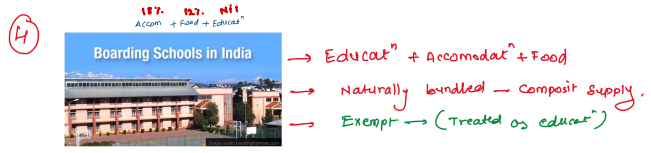
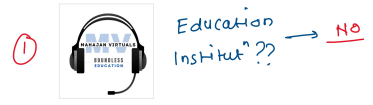
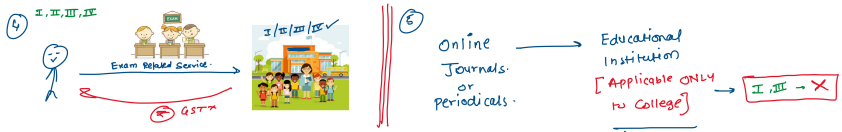
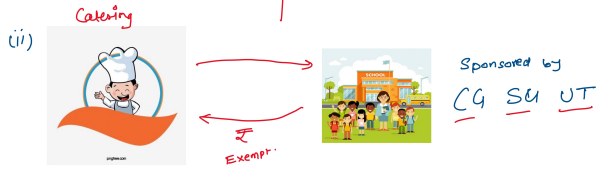
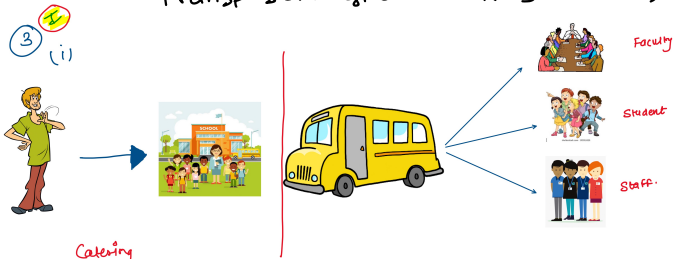
② I, II, III, IV

Entrance Exam

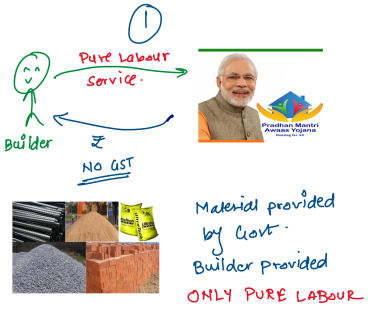


Exam fee

Transp serv given to the B.com (TY) students.



Construction Service.



what about Repairs / Maintenance??

GST ✓
 ↓
 Even though Pure Labour Service

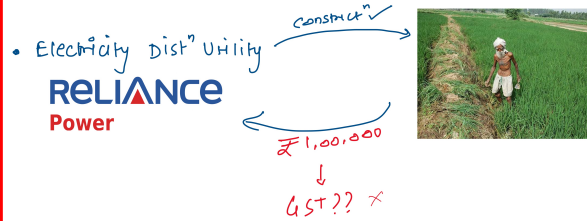
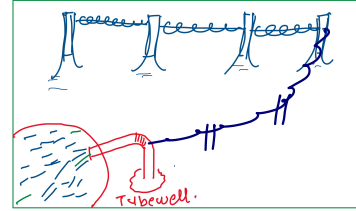
Exam Point

Single Unit → Municipal Record.

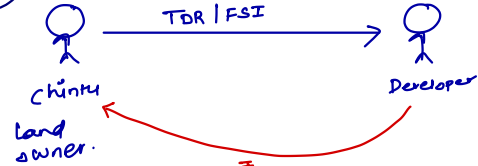


Harī

Tubewell



⊕



₹
 ↳ Exempt.
 ↓
Condition

↳ whenever construction the Developer will make [i.e. Flats] → All the Flats should be sold before completion certificate is recd.

Else → Exempt withdrawn ✓ [2]

1] 1% of value [Affordable house] 2] 5% [others]

1



Manipal → MH → E.
MH → DL → T.
DL → B → E.
B → AP → E.
AP → D → E.



1L/month → Exempt



2L/month → GST ✓

Should not be for TOUR/TOURISM
GST ✓ → with/w/o AC.



AC → GST ✓
NON AC → GST ✓

Transportation of Passengers.

2



→ 2nd class → Exempt
→ 1st class } GST ✓
→ AC ✓



Exempt



Exempt

[Should NOT be for TOURISM]



GST ✓



e-rickshaw
↓
≤ 4000
watts

3 & 4



2000
500
1500
Viable Cap Funding. → GST ✓



→ Regional Connectivity scheme.
→ Embark/Disembark → RCS Airport
→ RCS → 3 yrs

Viability Gap Funding (similar to Grant)



→ GST ✓

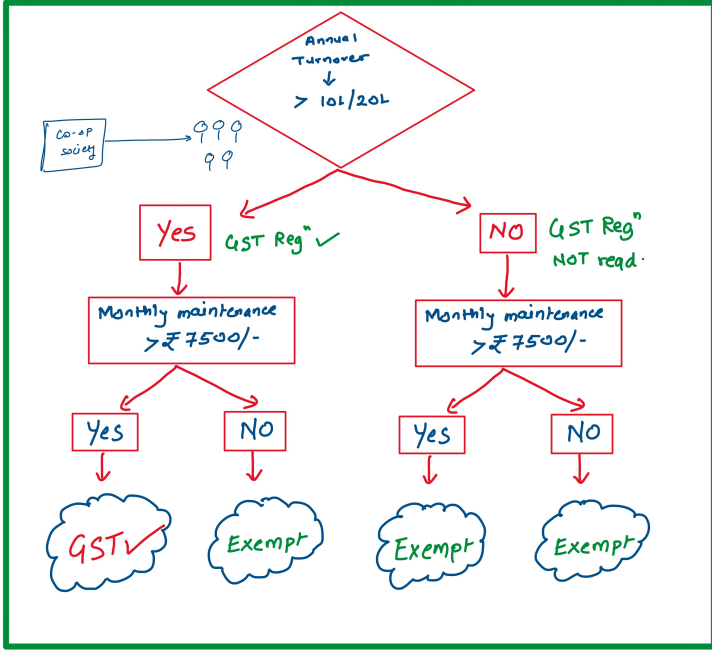


→ Exempt



→ GST ✓

Resident Welfare Association / Co-op Society



NOTE:

1 Monthly Maint.

- (i) 6000 → NO GST
- (ii) 8000 → GST on ENTIRE 8000 & NOT on ₹500.

2 IF co-op society is acting like an agent

↓
NO GST
↓

Mahanagar Gas charged ₹5000 on one of the members [Mr YZ]

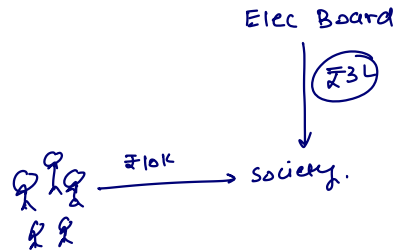
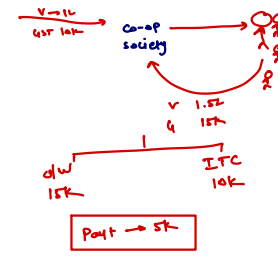
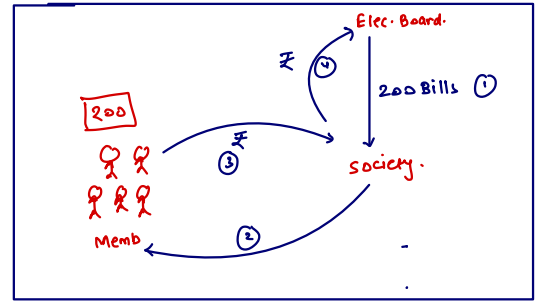
Co-op society collected ₹5000

↳ NO GST

3 *

Co-op society collected ₹12,000 from Mr. YZ for electricity used for lifts, garden, lobby etc.

↳ GST ✓ ✓



Service of giving vehicles on hire



→ Transport of passengers ✓

→ Seating Capacity > 12 ✓

→ GST X

State Transport Undertaking



Champu

GTA

Goods Transport Agency



www.taxguru.in

→ Transport of Goods GST X



Transport Service



OF

↓

- Students
- Faculty
- Staff

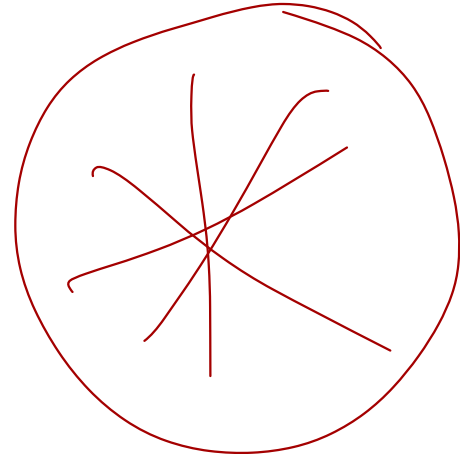
[Pick & drop]

College??
NOT covered.

Local Authority



Capacity > 12



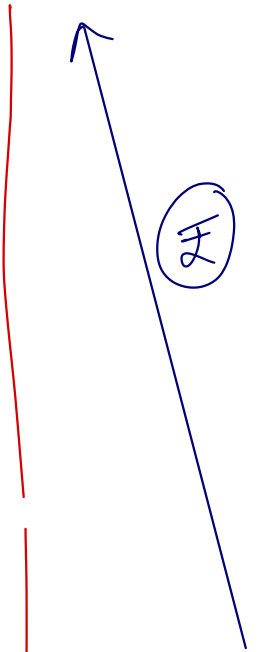
- 1] Ch. Tracer
- 2] Const?
- 3] Transp → Pass.
- 4] Co-op.
- 5] CBIL
- 6] Misc.

State.
Govt ← Royalty GSTV Person

① Fixed amount
↳ ₹4000 Cr.

② 400 units → ₹2000 Cr

↳ over & above
400 units → ₹10 Cr



ERCC

Excess Royalty Collection
Contractor.

Banking Services

