

EXEMPTION FROM GST

- Granted by Govt. on recommendation of the GST Council.

POWER TO GRANT EXEMPTION

SEC.11(1)	SEC.11(2)
GENERAL EXEMPTION	SPECIAL EXEMPTION
Where the Government is satisfied that it is necessary in the public interest to do so, it may, on the recommendations of the Council, by notification , exempt generally, either absolutely or subject to such conditions.	Where the Government is satisfied that it is necessary in the public interest to do so, it may, on the recommendations of the Council, by special order in each case, under circumstances of an exceptional nature to be stated in such order.

EXEMPTION TYPE : Fully/Partial

Absolute (Unconditional): Mandatory

Conditional: Optional

The absolute/ unconditional exemption is mandatory in nature. Where the supply of goods or services or both are unconditionally exempted from whole of the tax, the registered person doesn't have option to collect and pay tax on such supply of goods or services or both.

Where the supply of the goods or services or both are unconditionally exempted from part of the tax, the registered person doesn't have option to collect and pay the tax, in excess of the effective rate, on such supply of goods or services or both.

However, where the exemption is conditional, it is at the option of the registered person whether to avail the same or not.

CLARIFICATION: Explanation inserted within 1 year, for the purpose of clarifying the scope or applicability of any notification/order, to have retrospective effect. i.e Within 1 year ⇒ Retrospective Effect.

ENTRY 01: Services by an entity registered under section 12AA or 12AB of the Income-tax Act, 1961 by way of charitable activities.

The term '**charitable activities**' mean activities relating to-

- Public Health: Care or Counseling of
 - (i) Ill persons/ persons with severe physical or mental disability
 - (ii) HIV or AIDS person
 - (iii) Persons addicted to narcotics drugs or alcohol
 - (iv) Public awareness of preventive health, family planning or prevention of HIV infection
- **ADVANCEMENT OF RELIGION**, spirituality or yoga.
- **ADVANCEMENT OF EDUCATIONAL PROGRAMMES / SKILL DEVELOPMENT** relating to,
 - (i) abandoned, orphaned or homeless children
 - (ii) physically or mentally abused and traumatized persons;
 - (iii) prisoners
 - (iv) persons **over** the age of **65 years** residing in a **rural area**;
- **PRESERVATION OF ENVIRONMENT** including watershed, forests & wildlife.

Hostel accommodation provided by trusts

- Hostel accommodation services provided by trusts to students do not fall within the ambit of charitable activities.

However, accommodation service in hostels including such services provided by trusts having value of supply **upto Rs.1,000 per day**.

ENTRY 13: Religious Service

Services by a person by way of-

- conduct of any religious ceremony;
- renting of precincts of a religious place

CA FINAL: INDIRECT TAX LAWS

However, nothing contained in entry (b) of this exemption shall apply to-

- (i) renting of **rooms** where charges are **Rs.1000 or more** per day;
- (ii) renting of **premises, community halls, kalyanmandapam** or open area, and the like where charges are **Rs. 10000 or more** per day.
- (iii) renting of **shops** or other spaces for business or commerce where charges are **Rs.10000 or more** per month.

ENTRY 60: Services by a specified organisation in respect of a religious pilgrimage (Haj Yatra etc)

ENTRY 9D: Services by an old age home run by CG, SG or an entity registered under section 12AA or 12AB of the Income-tax Act, 1961 to its residents (aged 60 years or more) against consideration upto ₹25,000 per month per member, provided that the consideration charged is inclusive of charges for boarding, lodging and maintenance.

CLARIFICATIONS:

Residential programs or camps where the fee charged includes cost of lodging and boarding shall also be exempt as long as the primary and predominant activity, objective and purpose of such residential programs or camps is advancement of religion, spirituality or yoga.

- However, if charitable or religious trusts merely or primarily provide accommodation or serve food and drinks against consideration in any form including donation, such activities will be taxable.

Similarly, activities such as holding fitness camps or classes such as those in aerobics, dance, music etc. will be taxable.

RENTING OF IMMOVABLE PROPERTY & HOTEL SERVICE

ENTRY 12 : Services by way of renting of **residential dwelling** for residence

ENTRY 14 : Services by a hotel, inn, guest house, club, campsite, by whatever name called for **residential for lodging purpose** having value of supply of a unit of accommodation

below **or equals to Rs1000 per day** or equivalent.

HEALTH CARE SERVICES

ENTRY 46: Services by a **Veterinary clinic** in relation to health care of animals or birds.

ENTRY 73 : Services provided by the **Cord blood banks** by way of **preservation of stem cells** or any other service in relation to such preservation.

ENTRY 74: Services by way of-

- **health care services** by a clinical establishment, an authorized medical practitioner or para-medics;
- services provided by way of **transportation of a patient in an ambulance**, other than those specified in (a) above.

Health care services by a clinical establishment, an authorised medical practitioner or para-medics are exempt from GST.

Health care Services means any service by way of **diagnosis** or **treatment** or **care** for **illness, injury, deformity, abnormality** or **pregnancy** in any recognised system of medicines in India and

- includes services by way of **transportation of the patient** to and from a clinical establishment, but
- does **not include hair transplant or cosmetic or plastic surgery**, except when undertaken to restore or to **reconstruct anatomy** or functions of the body affected due to congenital defects, developmental abnormalities, injury or trauma.

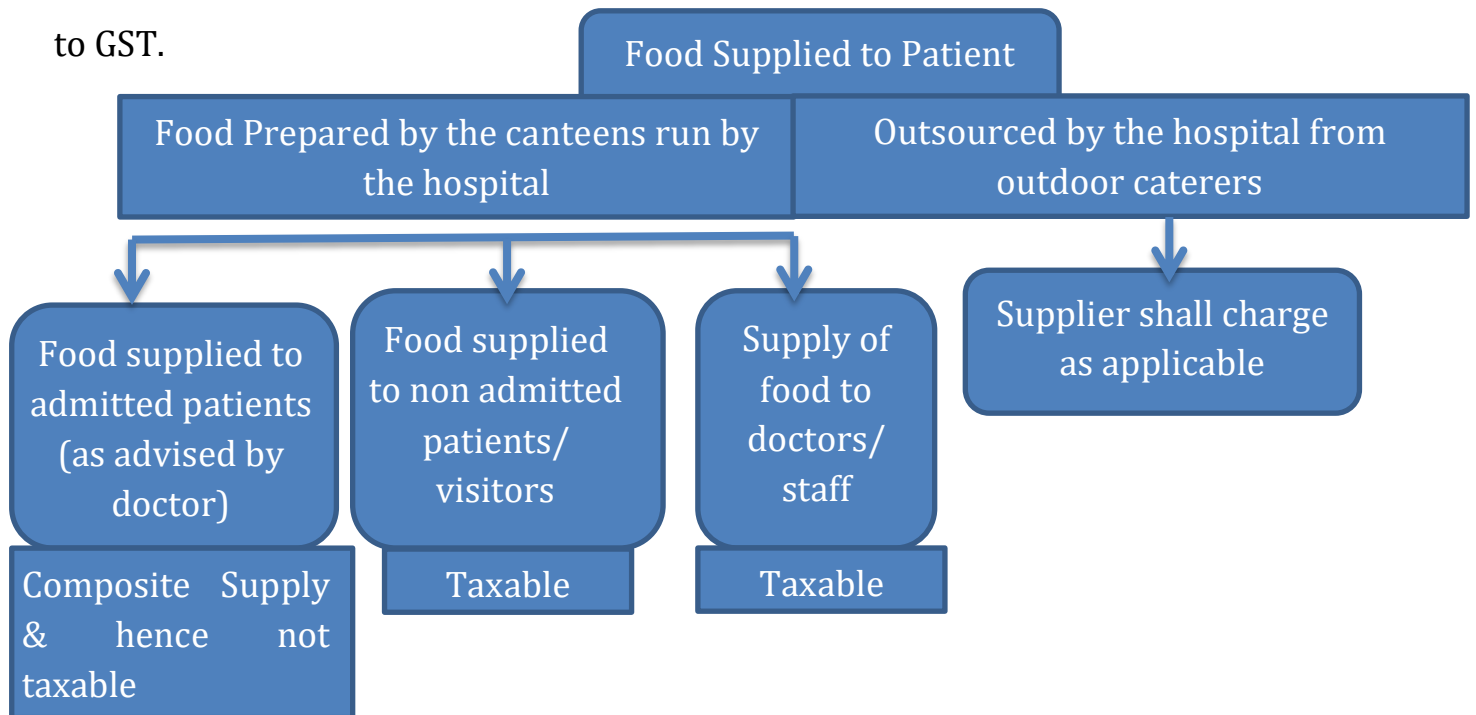
Recognized systems of medicines in India: Allopathy , Yoga, Naturopathy, Ayurveda, Homeopathy, Siddha, Unani.

CERTAIN CLARIFICATIONS:

- Rent of rooms provided to in-patients : Exempt (Composite Supply)

CA FINAL: INDIRECT TAX LAWS

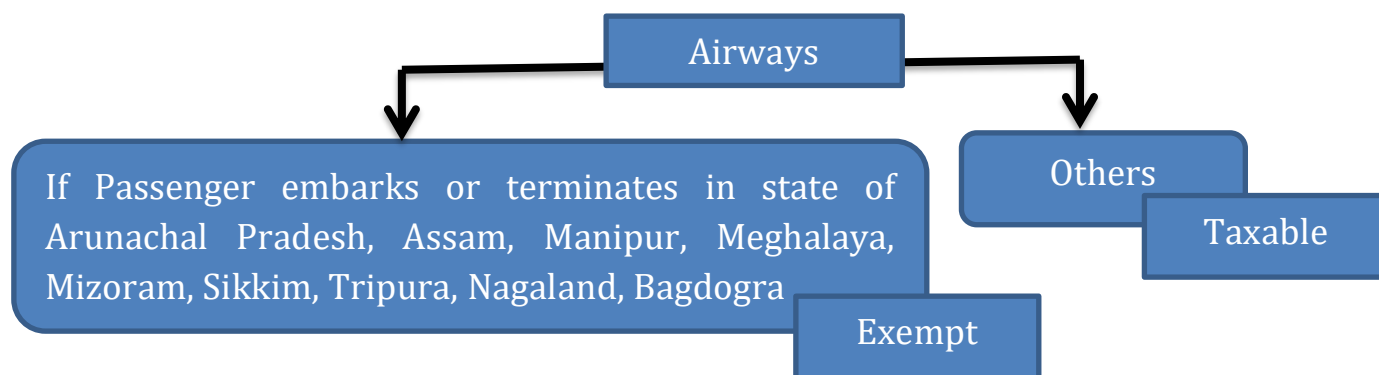
- Services provided by such senior doctors/ consultants/ technicians, whether employees or not, are healthcare services which are exempt from GST.
- Entire amount charged by hospitals from the patients including the retention money and the fee/payments made to the doctors etc., is towards the healthcare services provided by the hospitals to the patients and is exempt. (Charged Rs. 10000 from Patient and paid Rs.7500 to doctor, Rs. 10000 will be exempt)
- Health care services provided by the clinical establishments will include
 - Food supplied to the patients; but such food may be prepared by the canteens run by the hospitals or may be outsourced by the hospitals from outdoor caterers.
 - Food supplied to the in-patients as advised by the doctor/nutritionists is a part of composite supply of healthcare and not separately taxable.
 - Other supplies of food by a hospital to patients (not admitted) or their attendants or visitors are taxable.
- Supply of services other than healthcare services such as renting of shops, auditoriums in the premises of the clinical establishment, display of advertisements etc. will be subject to GST.



PASSENGER TRANSPORT SERVICES

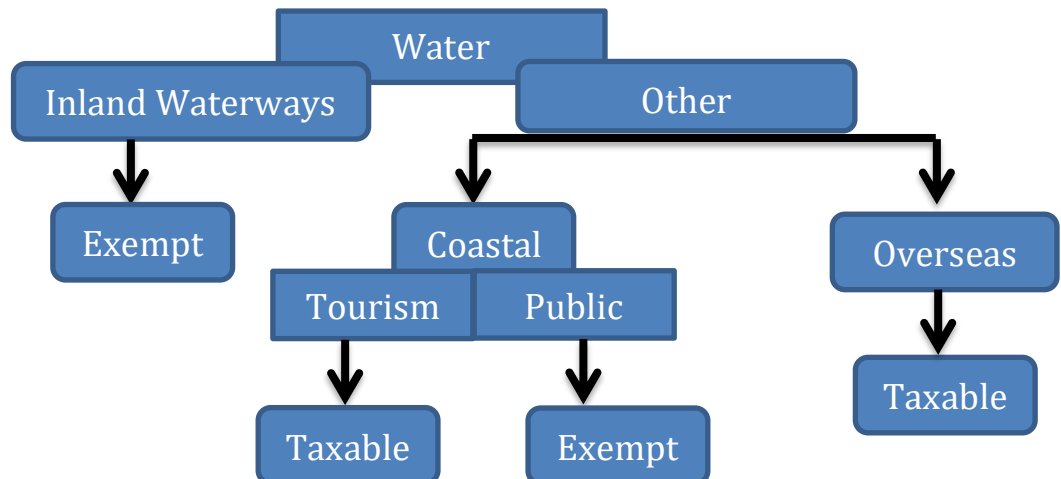
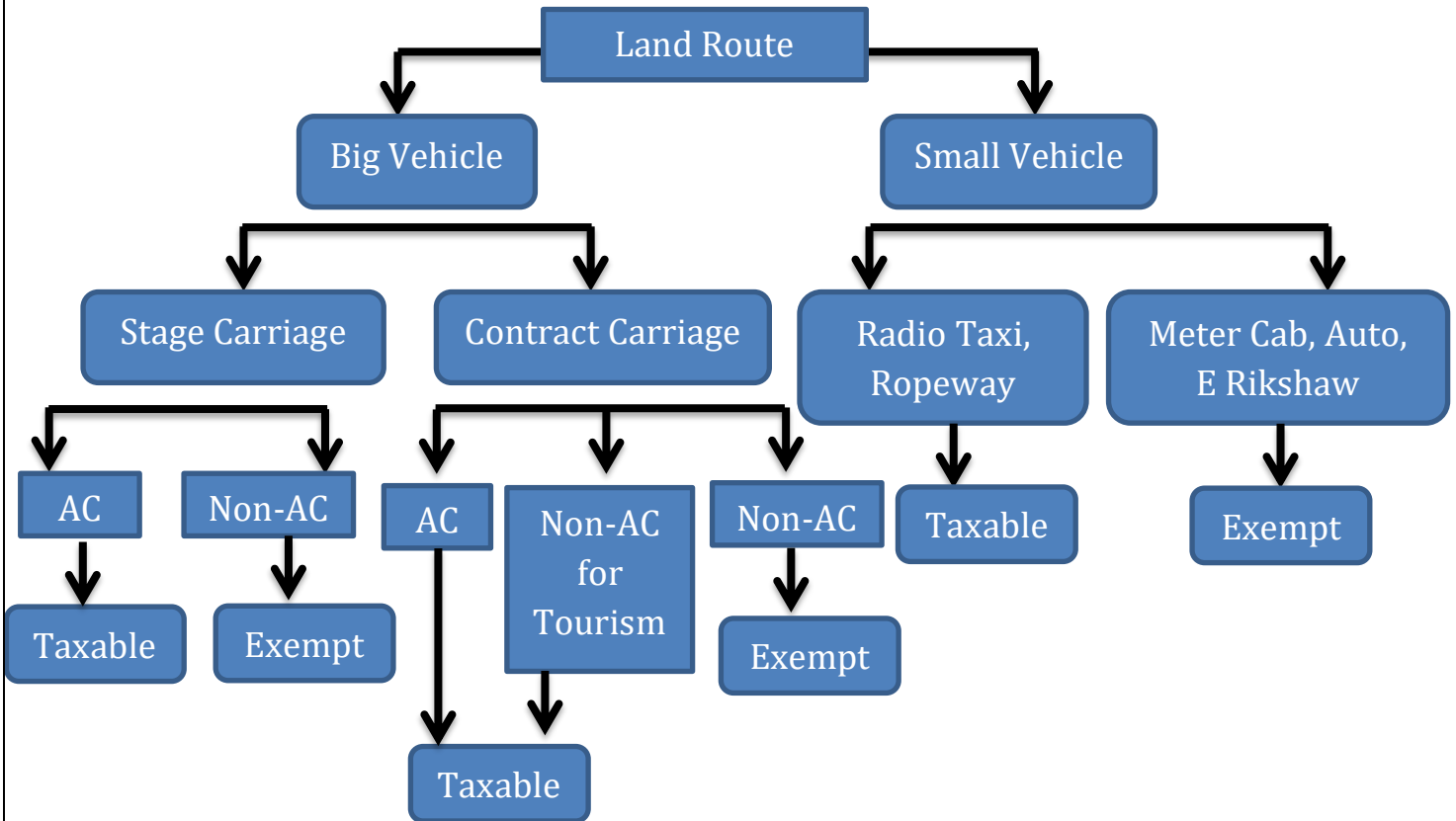
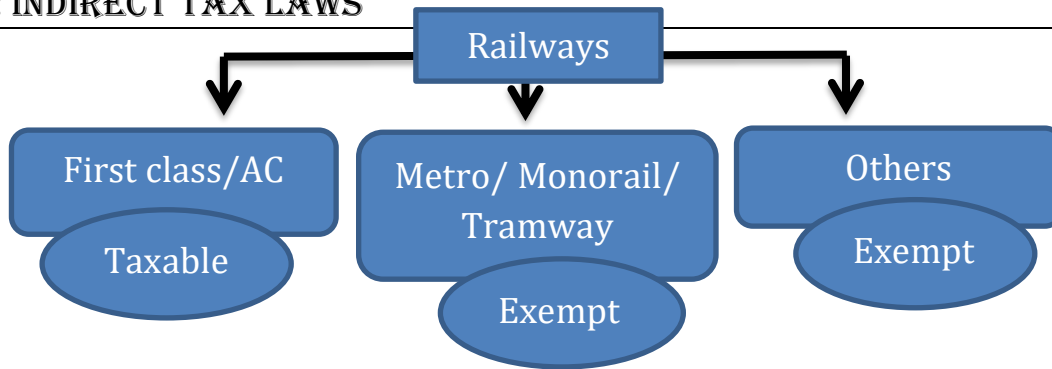
ENTRY 15: **Transport of passengers**, with/ without accompanied belongings, by –

- **Air, 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;
- **Non-air conditioned contract carriage** other than radio taxi, for transportation of passengers, excluding tourism, conducted tour, charter or hire; or
- **Stage carriage** other than air- conditioned stage carriage.



ENTRY 17: Service of transportation of passengers, with or without accompanied belongings, by-

- a) railways in a class **other than**—
- first class; or
 - an air-conditioned coach;
- b) metro, monorail or tramway;
- c) inland waterways;
- d) public transport, other than predominantly for tourism purpose, in a vessel between places located in India; and
- e) metered cabs or auto rickshaws (including e-rickshaws).



GOODS TRANSPORT SERVICE

ENTRY 18: Services by way of transportation of goods-

- a) by road except the services of—
 - a goods transportation agency;
 - a courier agency;
- b) by inland waterways.

ENTRY 19: Services by way of transportation of goods by an aircraft from a place outside India upto the customs station of clearance in India.

ENTRY 19A: Services by way of transportation of goods by an **aircraft** from customs station of clearance in India to a place outside India. This exemption is available till 30.09.2022.

ENTRY 19B: Services by way of transportation of goods by a **vessel** from customs station of clearance in India to a place outside India. This exemption is available till 30.09.2022.

ENTRY 21: Transport of following goods by rail/vessel/ GTA is exempt:

- agricultural produce
- milk, salt and food grain including flours, pulses and rice
- organic manure
- newspaper or magazines registered with Registrar of Newspapers
- relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap
- defence or military equipment.

Only for transport by Rail/ vessel:

→ Railway Equipments or Materials

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Only for transport by GTAs

- (i) goods, where consideration charged for the transportation of goods on a consignment transported in a **single carriage** does not exceed **Rs 1,500**;
- (ii) goods, where consideration charged for transportation of all such goods for a **single consignee** does not exceed **Rs 750**.

ENTRY 21A: Services provided by a GTA to an unregistered person, including an unregistered casual taxable person, other than the specified persons covered in RCM (6 specified persons)

ENTRY 21: Services provided by a GTA, by way of transport of goods in a goods carriage to -

- A Department or Establishment of the Central Government or State Government or Union territory; or
- Local authority; or
- Governmental agencies, which has taken registration under the Central Goods and Services Tax Act, 2017 only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.

BANKING & FINANCIAL SERVICE

ENTRY 26: Services **by** the Reserve Bank of India. (Service **received by** RBI from outside India in relation to mgt. of Forex reserves, custodial service etc is also exempt)

ENTRY 27: Services by way of—

- 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)**;
- inter se sale or purchase of foreign currency amongst banks or authorised dealers of foreign exchange or amongst banks and such dealers.

ENTRY 27A: Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY).

CA FINAL: INDIRECT TAX LAWS

ENTRY 34: Services by an acquiring bank, to any person in relation to settlement of an amount upto Rs.2,000 in a single transaction transacted through credit card, debit card, charge card or other payment card service.

HIRING SERVICE:

ENTRY 22: Services by way of **giving on hire** –

- a) to a state transport undertaking (STU), a motor vehicle meant to carry more than 12 passengers**, or to a local authority, an Electrically operated vehicle (EOV) meant to carry more than 12 passengers;
- b) to a goods transport agency, a means of transportation of goods.
- 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.

EDUCATIONAL SERVICES

ENTRY 66: Services provided -

- a) **By** an educational institution to its students, faculty and staff -
by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee;
- 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;
 - (iv) services relating to admission to, or conduct of examination by, such institution;

CA FINAL: INDIRECT TAX LAWS

(v) supply of online educational journals or periodicals.

However, 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 upto higher secondary school or equivalent.

Further, nothing contained in sub-item (v) of item (b) shall apply to an institution providing services by way of,-

- pre-school education and education up to higher secondary school or equivalent; or
- education as a part of an approved vocational education course.

EDUCATIONAL INSTITUTIONS : means an institution **providing services** by way of -

- pre-school education and education up to higher secondary school or equivalent;
- education as a part of a curriculum for obtaining a **qualification recognised by any law** for the time being in force;
- education as a part of an approved vocational education course.

CLARIFICATION OF EDUCATIONAL INSTITUTION: Educational Institutes also includes anganwadi & serving of food to anganwadi is also exempt.

VOCATIONAL EDUCATIONAL COURSES:

- a course run by an Indian Training Institute / Industrial Training Centre affiliated to the National Council for Vocational Training (NCVT) or State Council for Vocational Training (SCVT).
- a Modular Employable Skill Course approved by NCVT.

CLARIFICATION:

- Catering Services provided by edu.inst.to its students, Faculty & Staff : **Exempt**
- If the catering services (supply of food or drink in a mess/canteen, Provided by anyone other than educational institution : **Taxable**
- Services by National Skill Development Council (NSDC) is **exempt**.

SERVICES BY IIMS

EXEMPT	TAXABLE
<ul style="list-style-type: none">- 2 Year full time Postgraduate Programs/ Diploma in mgt.- 5 year integrated program in mgt.	<ul style="list-style-type: none">- Executive Development Programs- Other short term certificate courses.

AGRICULTURE RELATED SERVICES

ENTRY 54 : 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—

(include activities like breeding of fish (pisciculture), rearing of silkworms (sericulture), cultivation of ornamental flowers (floriculture) and horticulture, forestry, etc.)

- (a) **agricultural operations** directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;
- (b) supply of farm labour;
- (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;
- (d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;
- (e) loading, unloading, packing, storage or warehousing of agricultural produce;
- (f) agricultural extension services;
- (g) services by any Agricultural Produce Marketing Committee or Board or services

provided by a commission agent for **sale or purchase of agriculture produce**

(h) Services by way of fumigation in a warehouse of agricultural produce.

ENTRY 55: 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, fiber, fuel, raw material or other similar products or agricultural produce.

❖ **POINT TO REMEMBER :**

Milling of paddy into rice also changes its essential characteristics. Therefore, milling of paddy into rice cannot be considered as an intermediate production process in relation to cultivation of plants for food, fibre or other similar products or agricultural produce. Hence not eligible for exemption.

ENTRY 56: Services by way of Slaughtering of animals.

ENTRY 57: Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labeling of fruits and vegetables **which do not change or alter the essential characteristics** of the said fruits or vegetables.

ENTRY 58: Services provided by the National Centre for Cold Chain Development by way of cold chain knowledge dissemination.

ENTRY 24: Services by way of **loading, unloading, packing, storage or warehousing of rice.**

ENTRY 24A: Services by way of **warehousing** of minor forest produce.

ENTRY 24B: Services by way of **storage/ warehousing** of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, **coffee and tea.**

ENTRY 53A: Services by way of fumigation in a warehouse of agricultural produce.

ENTRY 55A: Services by way of artificial insemination of livestock (other than horses).

SERVICES PROVIDED BY GOVT.

ENTRY 5: (Panchayat Services)

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.

ENTRY 4 :(Municipal Services)

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 are exempt.**

ENTRY 6 :(SG, CG, UT etc)

Services by the Central Government, State Government, Union territory or local authority excluding the following services—

- (a) services by the **Department of Posts** by way of **speed post, express parcel post, life insurance, and agency services** provided to a person other than the Central Government, State Government, Union territory;
- (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.**

GOVERNMENTAL AUTHORITY: means an authority or a board or any other body,

- (i) set up by an Act of Parliament or a State Legislature; or
- (ii) established by any Government, with 90%, or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243W of the Constitution or to a Panchayat under article 243G of the Constitution.

ENTRY 7: (Services to small business entity): Services provided by the Central Government, State Government, Union territory or local authority to a business entity with an aggregate

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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.

Explanation - For the purposes of this entry, it is hereby clarified that the provisions of this entry **shall not be applicable** to following services:-

- (i) item (a), (b) and (c) of Entry 6 above.
- (ii) services by way of renting of immovable property.

ENTRY 8 : (Govt to govt)

Services provided by the Central Government, State Government, Union territory or local authority **to another Central Government, State Government, Union territory or local authority.**

However, nothing contained in this entry shall apply to services referred in item (a), (b) and (c) of Entry 6 above.

ENTRY 9: (Small services by govt.)

Services provided by Central Government, State Government, Union territory or a local authority **where the consideration for such services does not exceed Rs 5,000.**

However, nothing contained in this entry shall apply to services referred in item (a), (b) and (c) of Entry 6 above.

Further, in case where **continuous supply of service*** 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 Rs. 5,000 in a FY.**

ENTRY 34A : 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 companies and** financial institutions.

ENTRY 61: (Issuance services)

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Services provided by the Central Government, State Government, Union territory or local authority **by way of issuance of passport, visa, driving license, birth certificate or death certificate.**

ENTRY 62: (Tolerating an act)

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.

ENTRY 63: (Natural Resources- Individual farmer)

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.

ENTRY 64: (Natural Resources)

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.**

ENTRY 65: 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.**

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ENTRY 65A: (RTI)

Services by way of providing information under the RTI Act (Right to Information Act, 2005).

ENTRY 65B: 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.

Service by SG to ERCC	GST paid by mining leaseholders on Royalty is
Shall be fully exempt	More than GST exempted on the service provided by SG to ERCC
Exemption restricted to the extent of such amount as paid by mining lease holders & ERCC will pay = GST exempted by SG to ERCC - GST paid by mining lease holders	Less than GST exempted on the Service provided by SG to ERCC.

ENTRY 41: (Long term lease by govt to Industrial Units)

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 30 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%** or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area.

ENTRY 41A & 41B: Supply of TDR, FSI, long term lease (premium) of land by a landowner to a developer are exempted subject to the condition that the constructed flats are sold before issuance of completion certificate and tax is paid on them.

Exemption of TDR, FSI, long term lease (premium) shall be withdrawn in case of flats sold

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after issue of completion certificate, but such withdrawal shall be limited to 1% of value in case of affordable houses and 5% of value in case of other than affordable houses.

ENTRY 47: Services provided by the Central Government, State Government, Union territory or local authority by way of-

- (a) **registration required under any law** for the time being in force;
- (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.

ENTRY 47A : Services by way of **licensing, registration and analysis or testing of food samples** supplied by the Food Safety and Standards Authority of India (FSSAI) to Food Business Operators.

SERVICES SUPPLIED BY GOVERNMENT

S. No.	Particulars	Unregistered Business Entity	Registered Business Entity	Others
1.	Services by department of post i.e. SALE services (other than CG/ SG/ LA)	Taxable(FCM)	Taxable(FCM)	Taxable(FCM)
2.	Services in relation to vessel & aircraft	Taxable(FCM)	Taxable(FCM)	Taxable(FCM)
3.	Transport of goods or passengers	Taxable(FCM)	Taxable(FCM)	Taxable(FCM)
4.	Renting of Immovable property (if amount is more than Rs.5000)	Taxable(FCM)	Taxable(RCM)	Nil
5.	Any other services (if amount is more than Rs. 5000)	Exempt	Taxable(RCM)	Exempt

SERVICE TO GOVERNMENT

ENTRY 9C: 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.

ENTRY 3: Pure services provided TO Government

Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the CG, SG or UT or local authority or a Governmental authority or a Government Entity.

→ by way of any activity in relation **to any function entrusted to a Panchayat / Municipality.**

Composite supply of goods and services TO Government: Composite supply of goods and services in which the value of supply of goods constitutes not more than 25% of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity

→ by way of any activity in relation to **any function entrusted to a Panchayat / Municipality** under article 243G of the Constitution.

ENTRY 64: Training program for government

Services provided to the CG, SG, UT administration under any training programme for which **75% or more** of the total expenditure is borne by the CG, SG, UT administration.

SPORTS SERVICE

ENTRY 53: Services by way of sponsorship of sporting events organised by recognized sports bodies.

ENTRY 68 : Services provided to a recognised sports body by-

- (a) an individual as a player, referee, umpire, coach or team manager for participation in a sporting event organised by a recognized sports body (not commentator)

(b) another recognised sports body.

ENTRY 34: FIFA U-17 World Cup 2017

Services by way of right to admission to the events organised under FIFA U-17 Women's World Cup 2017.

ENTRY 34A: FIFA U-17 Women World Cup 2020

Services by way of right to admission to the events organised under FIFA U-17 Women's World Cup 2020.

ENTRY 32: Services provided by and to FIFA

Services provided by and to 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.

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.

ENTRY 32A: Services provided by and to Asian Football Confederation

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.

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.

ARTISTS, EVENTS, ADMISSION SERVICE

ENTRY 78: Services by an artist by way of a performance in **folk or classical** art forms of-

- (a) music, or
- (b) dance, or
- (c) theatre,

if the consideration charged for such performance is not more than **Rs. 1,50,000 are exempt from GST.**

❖ **POINTS TO REMEMBER**

- Other art forms e.g. western music or dance, modern theatres, performance of actors in films or television serials would be taxable. Similarly activities of artists in still art forms e.g. painting, sculpture making etc. are taxable.
- The exemption shall not apply to service provided by such an artist as a brand ambassador.

ENTRY 79: Services by way of **admission to a museum, national park, wild life sanctuary, tiger reserve or zoo** (Ticket amount is Irrelevant).

ENTRY 79A: Services by way of **admission to a protected monument** so declared under the Ancient Monuments and Archaeological Sites & Remains Act 1958 or any of the State Acts, for the time being in force. (eg: Taj Mahal)

ENTRY 80: Services by way of training or coaching in recreational activities relating to -

- (a) arts or culture, or
- (b) sports by charitable entities registered under section 12AA or 12AB of the Income-tax Act.

ENTRY 81: Services by way of **right to admission** to-

- (a) circus, dance, or theatrical performance including drama or ballet;
- (b) award function, concert, pageant, musical performance or any sporting event.
- (c) recognised sporting event;
- (d) planetarium,

where the consideration for right to admission to the events or places as referred to in items (a), (b), (c) or (d) above is not more than **Rs 500 per person.**

SERVICES BY ASSOCIATIONS

ENTRY 77

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

- (a) as a trade union
 - (b) for the provision of carrying out any activity which is exempt from the levy of GST; or
 - (c) up to an amount of **Rs 7,500 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.

Annual T/O of RWA	Monthly charges	Exempt or Not
More than 20 lakhs	More than Rs 7500	No exemption (full amt. taxable)
	Rs 7500 or less	Exempt
Rs 20 lakhs or less	More than 7500	Exempt
	Rs 7500 or less	Exempt

ENTRY 77A: Services provided by an unincorporated body or a non-profit entity registered under any law for the time being in force, engaged in,-

- (i) activities relating to the welfare of industrial or agricultural labour or farmers; or
- (ii) promotion of trade, commerce, industry, agriculture, art, science, literature, culture, sports, education, social welfare, charitable activities and protection of environment, to its own members against consideration in the form of membership fee upto an amount of **Rs. 1000/- per member per year.**

INCUBATOR/ INCUBATEE SERVICE

ENTRY 44: Services provided by an incubatee up to a total turnover of ` 50 lakh in a financial year subject to the following conditions, namely:-

- (a) the total turnover had not exceeded ` 50 lakh during the preceding financial year; and
- (b) a period of 3 years has not elapsed from the date of entering into an agreement as an incubatee.

ENTRY 48: Taxable services, provided or to be provided, by a Technology Business Incubator (TBI)/ Science & Technology Entrepreneurship Park (STEP)

INSURANCE SERVICES

- ✓ Services of life insurance business provided by way of annuity under the National Pension System.
- ✓ 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.
- ✓ 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.
- ✓ Services of life insurance provided/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.
Life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having a maximum amount of cover of ` **2,00,000**.

SERVICES BY VARIOUS GOVT. SCHEMES

- ✓ Services of assessing bodies empanelled under the **Ministry of Skill Development and Entrepreneurship** by way of assessments under the Skill Development Initiative Scheme.

CA FINAL: INDIRECT TAX LAWS

- ✓ Services provided by training providers under **Deen Dayal Upadhyaya Grameen Kaushalya Yojana**.
- ✓ Services provided to the Central Government, State Government, Union territory administration **under any training programme for which total expenditure is borne by the Central Government, State Government, Union territory administration**.
- ✓ Services provided by way of **pure labour contracts** of construction, erection, commissioning, installation, completion etc. **under the** Housing for All (Urban) Mission or Pradhan Mantri Awas Yojana.
- ✓ 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.

SERVICES BY VARIOUS BODIES

SERVICES BY

- Employees State Insurance Corporation.
- Employees Provident Fund org.
- Coal mines Provident Fund org.
- NPS
- IRDAI
- SEBI

LEGAL SERVICES

ENTRY 45: Services provided by-

- 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 FY as makes it eligible for exemption from registration under the CGST Act, 2017;

CA FINAL: INDIRECT TAX LAWS

(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.

b) Legal Services by an **INDIVIDUAL** or **Partnership firms** of **ADVOCATES** (not senior adv) to an **advocate** or **Partnership firm** of **advocates** providing legal services.

MISC. SERVICE

- ✓ **Transfer of a going concern** service, as a whole or an independent part thereof.
- ✓ Supply of services associated with transit **cargo to Nepal and Bhutan** (landlocked countries).
- ✓ Services provided **by the GSTN (Goods and Services Tax Network)** to the Central Government or State Governments or Union territories for implementation of Goods and Services Tax.
- ✓ **Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India.**
- ✓ Services by an organiser to any person in respect of a **business exhibition** held outside India.
- ✓ Services of **public libraries** by way of lending of books, publications or any other knowledge-enhancing content or material.
- ✓ Services by a foreign diplomatic mission located in India.
- ✓ Services by way of public conveniences such as provision of facilities of bathroom, washrooms, lavatories, urinals or toilets.