5. Exemptions From GST

→ Exempt supply has been defined as supply of goods or services or both which attract NIL rate of tax or which may be wholly exempt from tax and which includes non-taxable supply. [section 2(47)]

→ Exemptions

- Goods → Not in syllabus
- Services → Notification No. 12/2017 Central Tax (Rate) dated 28.6.2017 unless otherwise specified, has exempted various services wholly from GST as discussed below:-

Services related to Charitable and Religious activities

Entry-1

Charitable Activity by an entity registered u/s 12 AA or 12 AB of the Income tax Act, 1961

- Public health
- Advancement of Religion, spirituality or Yoga
- Advancement of Educational programmes / Skill development to
  - abandoned, orphaned or homeless children
  - physically / mentally abused and traumatized person
  - prisoners
  - 65+ age residing in a rural area
- Preservation of Environment

by way of :-

(A) care or counseling of:

(i) terminally ill, physical or mental disability

(ii) HIV or AIDS afflicted

(iii) addicted to narcotics drugs or alcohol

(B) Public awareness regarding health, family planning, HIV infection

ENTRY-13 Services by a person by way of :

(a)

person (e.g. pundit) —Religious Activity→ Any person

Any person —fees (Dakshina)→ person (e.g. pundit)

⇓

Exempt

(b)

Renting of precincts of place meant for general public, owned or managed by an entity regd. as a charitable or religious trust:

- Rent of Rooms → 1000 per day or more → Taxable
  - upto 999/day exemp
- Rent of hall, premises etc. → 10000 per day or more → Taxable
  - upto 9999/day exemp
- Renting of shop → 10000 per day or more → Taxable
  - upto 9999/day exempt

Entry-60

Services by a specified organization in respect of religious pilgrimage facilitated by the Govt. of India, under bilateral agreement

E.g. Haj Committee of India

Entry-80 Services by way of training or coaching

(a) Individual —Recreational Activity related to Art / Culture→ Any person

Any person —fees → exempt→ Individual

(b) Charitable entity (Reg. u/s 12AA or 12Ab of IT Act 1961) —Sports / training→ Any person

Any person —fees = exemp→ Charitable entity

Note:

1. Membership fees charged by charitable institution providing above services is exempt.

2. 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.
3. Similarly, activities such as holding of fitness camps or classes such as those in aerobics, dance, music etc will be taxable.

Agriculture Related Services

Entry - 24 Services by way of loading, unloading, packing, storage or ware housing of RICE.

Entry - 24 A Services by way of warehousing of minor forest produce.

Entry - 24B Services by way of storage / ware housing of cereals, pulses, fruits and vegetables

Entry - 54 Services relating 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 agriculture produce by way of -

(a) Agriculture operations directly related to production of any agri. produce including cultivation, harvesting, threshing, plant protection or testing
(b) Supply of farm labour
(c) Processes carried out on agriculture farm which do not alter the essential characteristics of agriculture product but make it marketable for the primary market

(d) Renting / leasing of agro machinery or vacant land with or without a structure incidental to its use.

(e) loading, unloading, packing, storage or ware houseing of agriculture product.
[Here agriculture product does not include processed tea (other than green tea leaf) and coffee, Jaggery, pulses]
(f) agriculture extension services (AES)
[Main objective of AES is to transmit latest technical knowhow to farmers. It is done through training courses, Kisan call centres, farm visits, on-farm trials, Kisan melas, Kisan clubs and the like

(g) Services by any Agricultural Produce Marketing Committee [APMC]

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

→ Note:- Milling of Paddy is not an intermidiate production process as it is a process carried out after the process of cultivation is over and Paddy is harvested
Further, Miling of paddy into rice ~~et~~ changes its essential characteristics.
Thus, Miling of paddy into rise is not eligible for exemption under entry 55.

Entry 55A

Services by way of artificial intimation of livestock (other than horses)

Health Care Services

Entry-46 Veterinary Clinic → healthcare of animals or birds → Exempt.

Entry 74

→ Clinic establishment, authorised medical practitioner, para-medics $\xrightarrow{\text{Health care service}}$ Any person

Exempt

→ Senior dr. / consultant / technicians $\xrightarrow{\text{Health care service}}$ Hospital $\xrightarrow{\text{Healthcare service}}$ Patient

Exempt

→ What is health care services?

- Service by way of diagnosis or treatment or care for
  - illness
  - injury
  - deformity
  - abnormality
  - pregnancy

  through → any recognized system of medicines in India → Allopathy, Yoga, Naturopathy, Ayurveda, Homeopathy, Siddha, Unani

  Services by way of Assisted Reproductive technology procedures such as In vitro fertilization (IVF) is also covered under Health care services

  but it does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or reconstruct anatomy or functions of body affected due to congenital defect, development abnormalities injury or trauma

- It includes services by way of transportation of the patient to and from a clinical establishment.

→ Food supplied
- To the patient admitted → Exempt (as advised by the dr / nutritionist)
- Patient NOT admitted / Relative → Taxable

→

Rent of Rooms
- In case of ICU/CCU/ICCU/NICU → Fully exempt
- otherwise
  - upto ₹5000 → exempt
  - exceed ₹5000 → fully taxable

→ It is imp to note that Entry 74 grants exemption to health care services provided BY a clinical establishment and not to services provided TO a clinical establishment.

Construction Services

Entry - 10

Pure labour contracts of

construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, alteration of 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

means
- all new constructions
- addition and alteration to abandoned or damaged structures on the land that are required to make them workable
- installation of plant, machinery or equipment

Entry 10B

Services supplied by Electricity Distribution Utilities by way of Construction, erection, commissioning, installation of infra structure for extending electricity distribution network upto the tube well of the farmer or agriculturalist for agricultural use

Entry 11

Service by way of pure labour contract of construction, commissioning, erection or installation of original works pertaining to a single residential unit otherwise than as a part of a residential complex

a single residential unit → a self-contained residential unit which is designed for use, wholly or principally, for residential purposes for one family

a residential complex → any complex containing building(s) having more than one single residential unit

Educational Services

→ Educational institution means an institution providing services by way of
(i) pre school education and education upto higher secondary school
(ii) education as a part of curriculum for obtaining a qualification recognized by law.
(iii) education as a part of an approved vocational course (courses run by ITI / ITC)

Entry 66 Services provided

(a) by Educational Institution $\xrightarrow{\text{Services}}$ student / Faculties / staff

Services ↓ Exempt

(b) by Educational institute $\xrightarrow[\text{against consideration in form of fees}]{\text{conduct Entrance Exam}}$ student

fees ↓ Exempt

(b) Services provided $\boxed{\text{to}}$ an educational institution, by way of:-

(i) transportation of student, faculty and staff

(ii) catering, including mid-day meals scheme sponsored by CG, SG or UT.

(iii) Security or cleaning or house-keeping services performed in such educational institution

(iv) services related to addmission to, or conduct of entrance examination by such institution

(v) supp'y of online educational journal or periodicals

Here, (i), (ii) and (iii) shall not be applied to and educational institution other than an institution providing services by way of pre-school education and education upto higher secondary school.

Also, (v) shall not apply to institution providing service by way of:-

pre school education & education upto higher secondary school

education as a part of an approved vocational course

Note:-

→ Private ITI —Servies by way of approved vocational course / entrance exam→ student } Exempt

other institute —Service in relation to admission or conduct of exam→ Private ITI } Exempt

→ Dual Qualification —one recognised by law→ Both will be treated as mixed supply } attracts highest rate of tax

→ Unrecognized educational institution } → e.g. private coaching centers } → cannot avail exemptions available to an educational institution

→ IIM(S)

long duration course → Exempt

Short duration course [for participation certificate only] → Taxable

→ Fees charged from prospective employers who come to IITs, IIMs for recruiting candidates through campus recruitment shall also be liable to tax.

→ Conduct of Entrance Exam by authority / board / body set up by CG/SG [including NTA] for admission to educational institutions shall be treated as educational institution and such services are exempt

→ Supply of food in mess/canteen

Run by the institution / students → Exempt

outsources to a third person → Attract GST

→ Pre-school includes Anganwadis.

→ Entrance fee for conduct of entrance exam / fee for admission / issuance of migration certificate } Exempt

ENTRY-66A

→ services of affiliation provided by central or state Educational Board or council or any other similar body, by whatever name called, to a GOVERNMENT SCHOOL, i.e. school established, owned or controlled by the CG, SG, UT, LA, governmental authority or government Entity

Passenger Transportation Services

implied's applicable in every entry of this service

Entry - 15 Transport of passengers, with/without accompanied belongings, by-

(a) air, in ECONOMY CLASS, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Nagaland, Sikkim or Tripura or at Bagdogra located in West Bengal.

(b) non-air conditioned contract carriage other than radio taxi, for transportation of passengers, excluding tourism, conducted tour, charter or hire.

(c) stage carriage other than AC stage carriage.

If services provided mentioned in (b) and (c) shall not avail the exemption if provided through ECO

Note:

→ Contract carriage means a motor vehicle which carries passenger(s) for hire or reward and is engaged under a contract, for the use of such vehicle as a whole for the carriage of passengers.

→ Radio Taxi means a taxi which is in two-way radio communication with a central control office and is enabled for tracking using the Global Positioning System or General Packet Radio Services.

→ Stage carriage means a motor vehicle constructed or adapted to carry more than 6 passengers excluding the driver for hire or reward at separate fares paid by or for individual passengers, either for the whole journey or for stages of the journey.

→ {Passenger transportation services by non-AC contract carriage by the firms for transportation of their employees to and from work where transportation takes place over pre-determined route on a pre-determined schedule} → Exempt under entry 15(b)

Entry - 16 Services provided to GT, by way of transportation of passengers by air, embarking from or terminating at a RCS airport, against consideration in the form of viability gap funding (VGF).

However this entry shall not apply on or after the expiry of a period of 3 years from the date of commencement of operations of the RCS airport.

[RCS = Regional Connectivity Scheme, for more details regarding RCS refer module p.g. 5.64 last paragraph.]

Entry-17 Service of transportation of passenger by-

(a) Railways in a class other than-
 i. first class or
 ii. an AC coach
(b) metro, monorail, tramway
(c) inland waterways
(d) public transport, other than predominantly for tourism purpose, in vessel between places located in India,
(e) metered cabs or auto rickshaws (E-rickshaws)

Provided, nothing contained in (e) shall apply to services supplied through an electronic commerce operator, notified u/s 9(5).

Note:
→ The expression 'public transport' used in this entry only means that the transportation should be open to public. It can be privately or publicly owned

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Goods transportation Services

Entry-18 Services by way of transportation of goods-
(a) by road except the services of-
 (i) a goods transportation agency (GTA)
 (ii) a courier agency
(b) by inland waterway

Entry-20 Services by way of transportation by rail or vessel from one place in India to another of the following goods-
(a) relief material
(b) defence or military equipments
(c) news paper or magazine
(d) agriculture produce
(e) milk, salt and food grains including flours, pulses, and rice
(f) organic manure (MIND)

[for remembering purpose: Defence walo ne Newspaper padhkar Relief Material and Food items deliver kare To Natural calamity impacted area.]

Entry-21 | Services provided by GTA, by way of transport in a good carriage of -
goods specified in entry 20

Entry-21 A | services provided by a GTA to an unregistered person including an unregistered casual taxable person, other than following recipient :-
(a) factory registered under Factories Act
(b) Society registered under Societies Act
(c) Co-operative Society
(d) body corporate
(e) partnership firm including AOP
(f) Person registered under GST law & registered CTP

Entry 21B | Services provided by a GTA, by way of transport of goods in a goods carriage, to -
(a) Department or Establishment of CG / SG / UT or
(b) local authority or
(c) Governmental entities, which has taken registration under the CGST Act, 2017 for the purpose of deducting tax u/s (51) (TDS) and not for making a taxable supply of goods or services.

Note :-
→ What is GTA ?
any person who
provide services in relation to transportation of goods by road AND issues consignment notes

→ Individual truck / tempo operators who do not issue any consignment note are not covered within the meaning of the term GTA, but will be covered by the entry at entry 18, which are exempt from GST.

→ It is clarified by CBIC that ancillary or incidental services provided by GTA in the course of transportation of goods by road, such as loading / unloading, packing / unpacking, transshipment, temporary ware housing etc. will be treated as composition supply of transport of goods.

→ Renting of trucks and other freight vehicles with driver for a period of time is a service of renting of transport vehicles with operator and service of transportation of goods by road and it is not eligible for exemption under Entry-18.

~~Banking and Financial~~ / ~~Services~~

Life insurance business services

$\boxed{\text{Entry-28}}$ 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.

$\boxed{\text{Entry-29}}$ Services of life insurance business provided or agreed to be provided by the army, naval and Air force group insurance fund to members of the army, naval and air force, respectively, under the Group Insurance Schemes of Central Government.

$\boxed{\text{Entry 29A}}$ Service of life insurance provided or agreed to be provided by Naval Group Insurance Fund to personnel of Coast Guard under the group Insurance Scheme of CG.

$\boxed{\text{Entry 29B}}$ Services of life insurance provided / agreed to be provided by Central Armed Police Forces Group Insurance Funds to their members under the Group Insurance Schemes of the concerned Central Armed Police Force

Entry-36 Services of life insurance business provided under following schemes:

(a) Janashree Bima Yojana
(b) Aam Aadmi Bima Yojana
(c) Life micro-insurance product* as approved by IRDA, having maximum amount of cover of ₹200,000
(d) Varishtha Pension Bima Yojana
(e) Pradhan Mantri Jeevan Jyoti Bima Yojana
(f) Pradhan Mantri Jan Dhan Yojana
(g) Pradhan Mantri Vaya Vandan Yojana

* Life micro-insurance product means any term insurance contract with/without return of premium, any endowment insurance contract for health insurance contract, with/without an accident benefit rider, either on individual/group basis as per terms stated in Schedule-II appended to the regulations.

Services provided by Specified bodies

Entry-30 Services by the Employees' State Insurance Corporation (ESIC) to persons governed under Employees' State Insurance Act, 1948

Entry-31 Services provided by Employees Provident Fund Organisation (EPFO) to persons governed under Employees Provident Fund and misc. Provisions Act, 1952

Entry-31A Services by Coal mines Provident Fund Organisation to person governed by the Coal mines Provident fund and misc. Provisions Act, 1948

Entry 31B Services by National Pension System (NPS) Trust to its members against consideration in form of admission fees.

Services Provided by Government

[Entry-4] Services by govt. authority by way of any activity in relation to any function entrusted to a municipality under article 243W of the Constitution are exempt.

[Entry-5] Services by a govt. authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the constitution

[Entry-6] Services by the CG, SG, UT or LA excluding the following:

Specified services:

(a) Services by the Dept. of Post and the Ministry of Railways (Indian Railways)

(b) Services in relation to an aircraft or a vessel, inside or outside the precints of the port or an airport.

(c) transportation of goods or passengers

(d) any services other than above (a), (b) & (c), provided to business entity

[Entry-7] Services provided by CG, SG, UT or LA to business entity with an agredegate t/o of upto such amount in the preceeding F.Y. as it make it eligible for exemption from registration under CGST Act, 2017. (i.e. 10 or 20 lakhs)

Explaination:- provision of this entry shall not apply to

(i) specified services

(ii) Services by way of renting of immovable property

[Entry-8] services provided by CG, SG, UT or LA to another CG, SG, UT or LA. Entry-8 not applicable to specified services

[Entry-9] services provided by CG, SG, UT or LA where consideration for such supply does not exceed ₹5000. Nothing contained in this entry shall not apply to specified services

In case of contineous supply of services, the exemption shall apply only where the consideration charged for such service does not exceed ₹5000 in a F.Y.

Entry - 9C Services provided by Govt. entity to CG, SG, UT, LA or any person specified by CG, SG, UT or LA ~~against conside~~ against consideration received from CG, SG, UT or LA in form of grants.

Entry 9D Services by 'an old age home' to its residents (aged 60 yr or more) against consideration upto ₹25000 p.m per member. (inclusion of charges for boarding, lodging and maintenance).

run by:-

CG, SG **OR** an entity registered under 12AA or 12AB for I.T. Act 1961

Entry 9E services provided by Ministry of Railways (Indian Railways) to individual by way of:

(a) Sale of platform tickets
(b) facility of retiring rooms / waiting rooms
(c) Cloak room services
(d) battery operated car services.

Entry-9F Services provided by one zone/division under Ministry of Railways to another zone(s)/division(s) under ministry of Railways,.

[Apart from the above mentioned services, "Services provided by Special Purpose vehicles (SPVs) to Ministry of Railways by way of allowing Ministry of Railways to use the infrastructure built and owned by them during the concession period ~~during~~ against consideration and services ~~by~~ of maintenance supplied by Ministry of Railways to SPVs in relation to the said infrastructure, built and owned by the SPVs during the concession period against consideration" is also exemp → discussed at Final level]

Entry - 24C Services by the department of Post by way of post card, inland letter, book post and ordinary post (envelopes weighing less than 10 grams)

→ Thus, on remaining services provided by Dept. of Post, it is liable to pay tax without the application of RCM.

Entry 47 Services provided by CG, SG, UT or LA by way of -
(a) registration required under any law
(b) testing, calibration, safety check or certification relating to protection or safety of workers, consumers or public at large, including fire licence, required under any law

Entry - 34A Services supplied by CG, SG, UT to undertakings or PSUs by way of guaranteeing the loans taken by such undertakings or PSUs from the banking companies and financial institutions.

Entry - 61 Services provided by CG, SG, UT or LA by way of issuance of passport, visa, driving license, birth certificate or death certificate.

Entry - 62 Services provided by CG, SG, UT or LA by way of tolerating non-performance of contract for which consideration in form of fines or liquidated damages is payable to CG, SG, UT or LA under such contract.

Entry - 63 Services provided by CG, SG, UT or LA by way of ~~issuance~~ 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, fiber, fuel, raw material or other similar products.

Entry - 65 Services provided by CG, SG, UT 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 - 65B

Entry - 74A Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 by way of rehabilitation, educational institutions, Medical establishment established by centers, CG, SG, UT or any entity registered under section 12AA or 12AB of IT Act, 1961.

Note:

→ Regulatory bodies/agencies do not fall under the defination of Government.

→ Services provided by Police / Security agencies ~~...~~ of govt. to PSU / private business entities are not exempt from GST. Recipients are required to pay tax under RCM.

General Insurance business Services

[Entry - 35] Services of General insurance business provided under following schemes:-

(a) Hut insurance Scheme
(b) Cattle Insurance under Swarnajaynti Gram Swarozgar Yojana
(c) Scheme for insurance of Tribals
(d) Janata Personal Accident policy and Gramin Accident Policy
(e) Group Personal Accident Policy for Self-Employed women
(f) Agriculture Pumpset and Failed well insurance
(g) Premia collected on export credit insurance
(h) Restructured Weather Based Crop Insurance Scheme [RWBCIS], approved by Govt. of India and implemented by Ministry of Agriculture
(i) Jan Arogya Bima Policy
(j) Pradhan Mantri Fasal Bima Yojana (PMFBY)
(k) Pilot scheme on Seed crop insurance
(l) Central Sector Scheme on cattle insurance
(m) Universal Health insurance Scheme
(n) Rashtriya Swasthya Bima Yojana
(o) Coconut Palm insurance ~~Sch~~ Scheme
(p) Pradhan Mantri Suraksha Bima Yojana
(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 an ~~...~~ multiple disabilities act, 1999
(r) Bangla Shasya Bima

[Entry - 36 A] Services by way of reinsurance of the insurance schemes specified in serial no. 35 or 36 or 40.

→ Here, the term 'reinsurance' includes 'retrocession' services.

Pension Schemes

Entry 37 Services by way of collection of contribution under the Atal Pension Yojana

Entry 38 Services by way of collection of contribution under any pension scheme of the state govt.s.

Business facilitator / correspondent

Entry 39 Services by the following persons in respective capacities-

(a) business facilitator or a business correspondent to a banking company with respect to accounts in its rural area branch

(b) any person as an intermediary to a business facilitator or a business correspondent with respect to services mentioned in entry (a)

(c) business facilitator or a business correspondent to an insurance company in a rural area

Note: BC → Business Correspondent / BF = Business Facilitator

- → BCs / BFs helps villagers to open bank accounts and provide other banking services to them, acts as an intermediary between bank and its customer. Banks pay commission / fee to BCs / BFs.
- → The services provided by BF / BC to banking co. and services provided by intermediary of BF / BC to BF / BC do not fall under the scope of the entry, GST is payable on such services
- → Banking co is the person liable to pay GST under RCM in respect of commission / fees charged for taxable services provided by BF to banking co.
  GST on taxable services provided by an agent of BC to BC is payable under RCM by BC.
- → BC prohibited from directly charging any fees to customer.
- → Banks are permitted to collect reasonable service charges from customer
- → Banking co. is liable to pay GST on the entire value of service charge or fee charged to customer whether or not recd via BF / BC.

Services provided to Government

Entry-3

Pure services (excluding works contract service or other composite supplies involving supply of goods) provided to government

Entry-3A

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 CG, SG, UT or LA

→ by way of any activities:

- in relation to any function entrusted to PANCHAYAT under article 243G of constitution OR
- in relation to any function entrusted to MUNICIPALITY under article 243W of constitution

Note: If such services are procured by Indian Army or any other Govt. ministry/Dept. which does not perform any functions listed in 11th and 12th sch., in the manner as a local authority does for the general public, the same are not eligible for exemption under Entries 3 and 3A.

Entry 3B Services provided to Govt. authority by way of.

(a) water supply

(b) public health

(c) Sanitation conservancy

(d) Solid waste management

(e) slum improvement and upgradation

Entry 11A services provided by Fair Price Shops to CG, SG, UT 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

Entry 40 Services provided to CG, SG, UT under insurance scheme for which total premium is paid by CG, SG, UT.

Entry 72 Services provided CG, SG, UT administration under any training programme for which 75% or more of the total exp. is borne by CG, SG, UT administration

Free coaching services provided by coaching institution and NGOs under the central scheme of scholarship for students with disabilities where 75% or more of the exp. is borne by govt. to coaching institutions by way of grant in aid is covered under this entry and hence is exempt from GST.

Legal Services

Entry 45

Services provided by
(a) an arbitral tribunal
(b) firm of advocates or individual as an advocate (other than senior advocate)
(c) Senior advocate

→ TO
(i) any person other than business entity
(ii) Business entity with an aggregate T/O upto such amount in preceding FY as make it eligible for exemption from registration under CGST Act, 2017
(iii) the CG, SG, UT, LA, Govt authority, Govt entity

Also, legal services provided by firm of advocates or individual as an advocate other than a senior advocate to another advocate / firm of advocates providing legal is also exempt under entry 45(b).

OFU

AT / firm of advocates / Advocate (other than ~~seno~~ senior advocate)
- Business entity > T/O → Taxable
- Business entity < T/O, other than B.E, govt. → Exempt

Firm of advocate (other than senior advocate)
- Advocate, Senior advocate, firm of advocate → Exempt

Senior advocate { advocate / senior advocate / firm of advocate } Taxable

Sponsorship of Sports event

$\boxed{\text{Entry - 53}}$ Services by way of sponsorship of sporting events organized:

(a) by a national sports federation, or its affiliated federations, where the participating teams or individuals represents any district, state zone or Country

(b) by Association of Indian Universities, Inter-University sports Board, School games federation of India, All India Sports ~~Consil~~ Council for the Deaf, Paralympic Committee of India or special Olympics Bharat.

(c) by the Central Civil Services Cultural and Sports Board

(d) as a part of national games, by the Indian Olympic Asso.

(e) Under Panchayat Yuva Kreeda Aur Khel Abhiyaan Scheme

Skill development Services

$\boxed{\text{Entry 69}}$ services provided by -

(a) The National Skill Development Corporation set up by the govt. of India

(b) The National Council for Vocational Education and training

(c) an Awarding Body recognized by National Council for Vocational Education and Training.

(d) an Assessment Agency recognized by National Council for Vocational Education and Training

(e) a Training Body accredited with an Awarding Body that is recognized by the National Council for Vocational Education and Training

in relation to -

(i) The National Skill Development Programme or any other scheme implemented by National Skill Development Corporation

(ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme

(iii) any National Skill ~~Development~~ Qualification Framework aligned qualification or skill in respect of which the National Council for Vocational Education and Training has approval a qualification package

$\boxed{\text{Entry-70}}$ 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

$\boxed{\text{Entry-71}}$ Services provided by training providers (Project implementation agencies) under Deen Dayal Upadhyaya Grameen Kaushalya Yojana (DDUGKY) by the Ministry of Rural Development, Govt. of India by way of offering skill or vocational training courses certified by the National Council for Vocational Education and Training

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Performance by an Artist

$\boxed{\text{Entry 78}}$ Services by

an Artist by way of → performance

- → in folk / classical art forms of music / dance / theatre
  - consideration
    - upto 150000 → exempt
    - > 150000 → fully taxable (i.e. entire consideration)
- → other art forms & still art form → always taxable

→ perform as a brand ambassador → Consideration is not relevant
such service → always taxable

Right to admission to various Events

Entry - 79 Services by way of admission to museum, national park, wildlife sanctuary, tiger reserve or zoo

> zoo includes a circus and rescue centres but does not include an establishment of a licenced dealer in captive animals

Entry - 79A Services by way of admission to a protected monument declared under Ancient Monuments and ~~Archaeo~~ Archaeological sites and Remains Act 1958

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 sporting event other than a recognized sporting event*
(c) Recognized sporting event
(d) planetarium

where consideration is not more than ₹500 per person

* Recognized sports Event means any sporting event:

(i) organized by a recognized sports body# where team or individual represent any district, state, zone or country.
(ii) organized
  (a) by national sports federation or its affiliated federation
  (b) by association of Indian Universities, Inter University Sport Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympics committee of India or Special Olympics Board
  (c) by central civil services cultural and sports Board
  (d) as part of national games, by Indian Olympic Association
  (e) under Panchayat Yuva Kreeda Aur Khel Abhiyaan (PYKKA)

\# Recognized Sports Body means

(i) The Indian Olympic Association
(ii) Sports Authority of India
(iii) a national sports federation and its affiliate federation
(iv) National sports promotion organ.
(v) International olympic association or a federation recognized by it.
(vi) a federation or a body which regulates a sports at international level, and its affiliated federations or bodies regulating a sport in India

Services by an unincorporated body or non-profit entity

Entry 77 Services by an unincorporated body or non-profit entity regd under any law, 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

(c) upto an amount of ₹7500 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

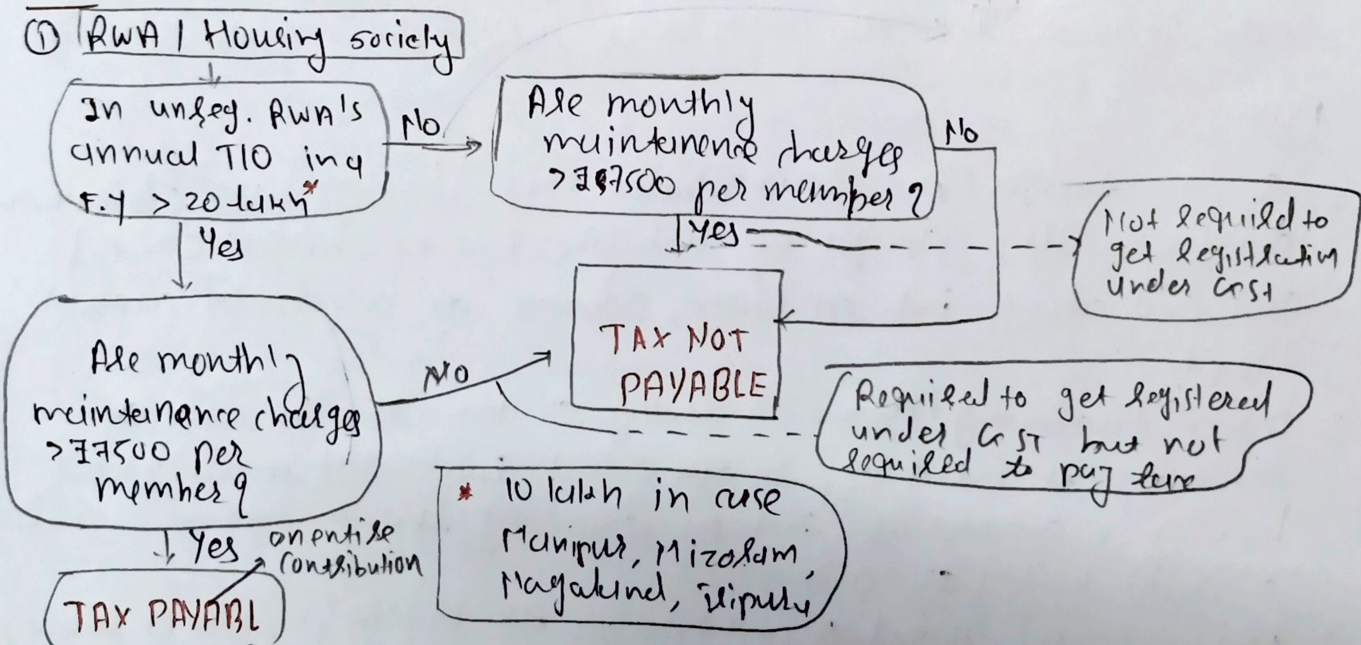
Entry 77A services provided by an unincorporated body or a non-profit entity engaged in-

(i) activity relating to welfare of industrial or agriculture labour or farmers.

(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 (membership fees) upto an amount of ₹1000 per member per year.

Note:-

① 

② In case where a person owns 2 or more flats in the housing soc. / res. complex, then, as per general business sense, person shall normally be a member of RWA for each res. apartment seperately. The ceiling limit of ₹7500 per month per member shall be applied seperately for each resi. apartment owned by him

(3) RWA is entitled to take ITC of GST paid by them on capital goods, goods and input services such as repairs and maintenance services, used by it for making supplies to its members and use such ITC for discharge of GST liab. where amt. charged is more than ₹7500 per month per member.

(4) Statutory dues such as property tax, electricity charges etc. forming part of the monthly maintenance bills raised by the society on its members would be excluded while computing the aforesaid monthly limit of ₹7500.

Banking and financial services

$\boxed{\text{Entry - 27}}$ Services by way of-

(a) extending deposits, loans or advances in so far as the consideration is presented by way of interest or discount (other than interest involved in credit card services)

(b) inter se sale or purchase of foreign currency ~~to Basic Saving Bank Deposit (BSBD) account holders under pradhan Mantri Jan Dhan Yojana~~ amongst banks or authorized dealers of foreign exchange or amongst banks and such dealers.

[This entry would not cover investment by way of equity or any other manner where the investor is entitled to a share of profit]

Note:

1. Service charges / fees, documentation fees, broking charges, administrative charges, entry charges or such like fees or charges collected over and above int. on loan, advance or a deposit are not exempt.
2. Invoice discounting / cheque discounting or any other similar form of discounting is covered only to the extent consideration is represented by way of discount as such as discounting is a manner of extending a credit facility or a loan
3. Any interest / delayed payment charges for dely in payment of brokerage amt / settlement obligation / margin trading facility is exempt.
4. Charges for late payment of outstanding dues on credit card:- Int. charged on outstanding credit card has been specifically excluded from entry - 27 . Hence, the same is liab. to GST
5. Corporate deposit to the extent that the consideration for advancing such loan or advances are represented by way of int. or discount

Entry - 27A / services provided by a banking Company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jandhan Yojana

Entry - 34 services by an acquiring bank*, to other person in relation to settlement of an amount upto ₹2000 in a single transaction transacted through credit card, debit card, charge card or other payment card service.

* acquiring bank means any banking Company, financial institution including NBFC or any other person, who makes the payment to any person who accept such card

Entry - 39A services by an intermidiary of financial services* located in a multi services SEZ ~~with~~ with International Financial Service Centre (IFSC) status to a customer located outside India for International financial services in currency other than INR.

* The intermidiary of financial services in IFSC is a person -

(i) Who is permitted or recognized by the Govt. of India or any Regulator appointed for regulation of IFSC or.

(ii) who is treated as PROI Foreign Exchange Management (International Financial Services Centre) Regulations, 2015 or

(iii) who is registered under Insurance Regulatory and Development Authority of India (International financial services centre) Guidline, 2015 as IFSC insurance Officer or

(iv) who is permitted as such by SEBI

Note:- Services provided to general public ~~said~~ by way of sale of foreign exchange will not be covered, it only covers sale or purchase of foreign currency:-

(i) amongst bank or

(ii) amongst authorized dealer of foreign exchange or

(iii) amongst Banks and such dealers.

Services provided by a Commercial bank to RBI would be taxable as these are not covered by any of the exemptions / exclusions under The GST Law.

Things NOT included in notes:-

1. leasing Services
2. Other Exemption services