Taxable Entry

- Processing fee on sanction of the loan → or charges
- Any commission collected over & above interest on loan, advance or deposit.
- Interest involved in credit card services
- Fees received from students of COMPETITIVE EXAM TRAINING ACADEMY
- services provided to a Foreign Diplomatic mission located in India
- services of Transportation of students provided to an educational institution other than pre-school education or higher secondary school
- Online Educational Journal service to private educational Journals / coaching
- catering services to Anganwadi
- Renting of space to run medical store in hospital premises.
- plastic surgery to enhance the beauty of the face
- fees from prospective employer for campus Interview.
- Running martial arts academy for young children

Exempt Entry

- Housing loan extended
- Actionable claim Received other than lottery, betting & gambling
- performance in FOLK / classical Art form of (*) Not Brand Ambassador (*)
  - Music - Dance - Theatre
  - consideration ≤ ₹1,50,000 ₹
- Business assets given free of cost (If ITC Not availed)
- Any amount waived off
- service provided by educational institution → means Qualification Recognised by Indian law.
- catering services provided by Educational Institution
- services by a foreign Diplomatic mission located in India
- organiser → person
  Business exhibition outside India
- Security services performed within the premises of HIGHER SECONDARY SCHOOL
- Transportation of goods on hire to GTA (eg. Trucks given on hire to GTA)

- conducting career counselling session.
- Amt charged by cord blood bank for preservation of stem cells
- service provided by commentators to Recognized sports body
- letting on hire a motor vehicle to the state electricity department.
- letting on hire an electric operated vehicle to state Transport Undertakings

- supply of manpower (labour) for cleanliness of roads not involving any supply of goods
- Received for supply of ~~farm~~ labour
- ~~plat~~ Ambulance service for transportation of patients.
- consultancy service by person in other hospitals.
- warehousing of sugarcane being an agricultural produce is exempt (eg - sugarcane)
- pure services provided to LA by way of slum improvement & upgradation are exempt.
- supply of online educational journals provided to an educational Institution providing qualification recognized by law
- service provided by fair price shops to Govt. by way of sale of under public Distribution System
- Running a boarding school
- Renting of furnished flats for temporary stay of different person (services by a hotel, inn, guest house, club or campsite for Residential or lodging purpose exempt if VOS → ≤ ₹1000 per day
- conducting modular employable skill course, approved by National Council of vocational Training
- Amt charged by Business correspondent for the services

provided to rural branch of
a bank with respect to
Savings Bank Accounts.

- letting on hire an electric
operated vehicle to local mu