



Exemptions Master Question

Covers all important points from the institute materials

Super Revision Series

<https://www.youtube.com/playlist?list=PLpJVh7Fa6YKb0ZYpfyLallggsTTzJN5Am>

Memory Technique

<https://youtu.be/6zcQXdl40xc?si=mJSBNr1iWJf7gElx>

Sr No	Question	Taxability	Explanation
1	Food supplied by the canteen run by a hospital to the in-patients (Amita Mahajan) as advised by the doctors	Exempt	Services by way of health care services by a clinical establishment, an authorised medical practitioner or para-medics are exempt from GST. Food supplied to the in-patients by a canteen run by the hospital, as advised by the doctor/nutritionists, is a part of composite supply of healthcare and not separately taxable. Thus, said services are exempt from GST
2	Lokmanya Nagar (RWA) in a housing society, registered under GST, collects the maintenance charges of Rs 6,500 per month per member	Exempt	Supply of service by a RWA (unincorporated body or a non-profit entity registered under any law) to its own members by way of reimbursement of charges or share of contribution up to an amount of ` 7500 per month per member for providing services and goods for the common use of its members in a housing society/a residential complex are exempt from GST. Hence, in the given case, services provided by the RWA are exempt from GST since the maintenance charges collected per month per member do not exceed ` 7500
3	An individual acts as a referee in a football match	Exempt	Services provided to a recognized sports body by an individual, inter alia, as a referee in a sporting event



	<p>organized by Sports Authority of India.</p> <p>He has also acted as a referee in another charity football match organized by a local sports club, in lieu of a lump sum payment. Discuss whether any GST is payable on the activities undertaken by him</p>	Taxable	<p>organized by a recognized sports body is exempt from GST.</p> <p>Case 1 - the football match is organized by Sports Authority of India, which is a recognized sports body, services provided by the individual as a referee in such football match will be exempt.</p> <p>Case 2 - when he acts as a referee in a charity football match organized by a local sports club, he would not be entitled to afore-mentioned exemption as a local sports club is not a recognized sports body and thus, GST will be payable in this case</p>
4	Service provided by a private transport operator to Scholar Boys Higher Secondary School by way of transportation of students to and from the school	Exempt	
5	Services provided by way of vehicle parking to general public in a shopping mall	Taxable	No exemption given
6	GTA transported relief materials in a goods carriage meant for victims of Kerala floods, a natural disaster, by road from Delhi to Ernakulam, for a company	Exempt	
7	Keyan Enterprises, an event organizer, provided services to Breathing Wall Ltd. by way of organizing business exhibition in New Delhi as part of Make in India initiative	Exempt Taxable	Business exhibition to be held outside India to be exempt from tax



8	Reiki healing treatments	Not Exempt	Not a recognized system of medicine
9	Plastic surgeries. One such surgery was conducted to repair cleft lip of a new born baby	Exempt	Health care service does not include, inter alia, cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma
10	Air ambulance services to transport critically ill patients from distant locations to the Medical Centre	Exempt	
11	Palliative care for terminally ill patients. On request, such care is also provided to patients at their homes. (Palliative care is given to improve the quality of life of patients who have a serious or life-threatening disease but the goal of such care is not to cure the disease)	Exempt	It is immaterial whether such service is provided at the clinical establishment or at the home of the patient or at any other place. Thus, palliative care for terminally ill patients is exempt.
12	Alternative medical treatments by way of yoga	Exempt	Yoga is a recognized system of medicine
13	Extended housing loan to its customers	Exempt	
14	Processing fees collected from its customers on sanction of loan	Taxable	Interest does not include processing fee on sanction of the loan. Hence, the same is taxable
15	Commission collected from its customers on bank guarantee	Taxable	Any commission collected over and above interest on loan, advance or deposit are not exempt
16	Interest income on credit card issued by the bank	Taxable	Services by way of extending loans in so far as the consideration is represented by way of interest are exempt from tax. However, interest involved in credit



			card services is specifically excluded from this exemption entry
17	Interest received on housing loan extended by the bank	Exempt	Services by way of extending loans in so far as the consideration is represented by way of interest are exempt from tax
18	Minimum balance charges collected from current account and saving account holder	Taxable	Any charges collected over and above interest on loan, advance or deposit are not exempt
19	Bollywood dance performance by a film actor in a film	Taxable	Dance performance by an artist is exempt only if it is a performance in folk or classical art forms of dance
20	Carnatic music performance by a classical singer to promote a brand of readymade garments	Exempt	
21	Carnatic music performance by a classical singer in a music concert and consideration charged is Rs 1,55,000	Taxable	Exemption only if consideration is upto Rs 1,50,000
22	Service provided by a private transport operator to Vintage Girls Higher Secondary School by way of transportation of students to and from the school	Exempt	Services provided TO an educational institution by way of transportation of students are exempted from GST
23	Services provided by way of vehicle parking to general public in a shopping complex	Taxable	Services provided by way of vehicle parking to general public are not exempted from GST
24	Food supplied by the canteen run by a hospital to the in-patients as advised by the doctors	Exempt	It is a part of composite supply of healthcare and not separately taxable.
25	An RWA in a housing society, registered under GST, collects the maintenance charges of 6,500 per month per member	Exempt	Value is not exceeding Rs 7,500/-



26	Consideration received from neighbouring Housing Cooperative Society as ABC Infra agrees to install effluent plant for treatment of wastewater even though is no legal requirement to do so	Taxable	Taxable since it is a of service of agreeing to the obligation to do an act
27	Consideration received from distribution of passes for cricket match organized as firm's annual event. Total 500 passes have been distributed	Exempt	Exempt since consideration for services by way of right to admission to unrecognised sporting event is not more than 500 per person
28	Services given of booking air tickets in economy class for flight between Mumbai to Manipur	Taxable	Taxable since service of booking of air tickets is being provided here. Only the service of transportation of passengers in economy class terminating in Manipur is exempt
29	Services of Rs 8,20,000 given for construction of buildings to State Government in relation to function entrusted to Municipality under article 243W of the Constitution. Construction material used of Rs2,79,375 is included in the given figure	Taxable	Taxable since value of supply of goods constitutes more than 25% of the value of the composite supply of goods and services
30	Jivan Limited, registered under GST, provided services amounting to Rs 10,00,000 to a Governmental Authority by way of sanitation conservancy	Exempt	Services provided to a Governmental Authority by way of inter alia sanitation conservancy is exempt under GST
31	Raju Transporters, a registered GTA provided service of transportation of goods to Kukreja & Kukreja Co.-a unregistered partnership firm. Kukreja & Kukreja Co. paid	Taxable	Services provided by a GTA to an unregistered person, including an unregistered casual taxable person other than, inter alia, any partnership firm whether registered or not under any law including



	Rs 8,000 to Raju Transporters as consideration		association of persons is exempt under GST. Thus, GTA services provided to partnership firm including AOP- whether or not registered under GST law, are liable to tax. Hence, consideration of ₹8,000 paid by Kukreja & Kukreja Co. is taxable under GST
32	Amardeep Hospital provided services in Neo natal Intensive Care for 2 days for which Rs 15,000 are charged per day from Mr. Chopra for his new born son, Viraat	Exempt	The services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/ Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding ₹5000 per day to a person receiving health care services is taxable under GST
33	"Richmondkidz" is a Play School located in Delhi. Richmond Kids has outsourced the catering services for supply of food and drink in the canteen of Play School to Ashoka Caterers, Delhi for a consideration of Rs. 8,00,000 per annum	Exempt	
34	Income is received by Maharashtra Government from renting of immovable property to Ganpati Morya Pvt. Ltd., registered in Maharashtra (Turnover of the company was Rs 18 lakh in the preceding financial year)	Taxable	RCM
35	Director of A2Z Pvt. Ltd. Company has received	Taxable	RCM



	sitting fee amounting to Rs 1 lakh from A2Z Pvt Ltd for attending the Board meetings		
36	Services of transportation of students, faculty and staff from home to college and back o Commerce College, (a private college) providing degree courses in BBA, MBA, B.Com., M.Com	Taxable	Transportation services provided to an educational institution are exempt only if such institution provides pre-school education or education up to higher secondary school or equivalent.
37	Online monthly magazine containing question bank and latest updates in law to students of PQR Law College offering degree courses in LLB and LLM	Exempt	Services of supply of online educational journals provided to an educational institution providing qualification recognized by law are exempt
38	Housekeeping services to T Coaching Institute	Taxable	
39	Security services to N Higher Secondary School	Exempt	
40	Services of providing breakfast, lunch and dinner to students of ABC Medical College offering degree courses recognized by law in medical field	Taxable	Catering services provided to an educational institution are exempt only if such institution provides pre-school education or education up to higher secondary school or equivalent
41	British High Commission, chief diplomatic mission of the United Kingdom, is located in India and is providing advisory services to the students willing to travel to UK for further studies. The mission has organized a seminar for such students and a registration fee of Rs 5,000 per student has been charged from the students for the same	Exempt	Remember - any services given TO foreign diplomatic mission is TAXABLE
42	Milling of paddy into rice	Taxable	Since this process, being carried out after cultivation is over, is not



			an intermediate production process in relation to cultivation of plants and it also changes the essential characteristics of paddy
43	Services relating to rearing of goats	Exempt	
44	Services by way of artificial insemination of horses	Taxable	Since services of artificial insemination are exempt only of livestock other than horses
45	Processing of sugarcane into jaggery	Taxable	
46	Service provided by a private transport operator to Vintage Girls Higher Secondary School by way of transportation of students to and from the school	Exempt	Services provided TO an educational institution by way of transportation of students are exempted from GST
47	Services provided by way of vehicle parking to general public in a shopping complex.	Taxable	
48	Amit M was appointed by recognized sports body as a chief selector of hockey team	Taxable	Since services provided to a recognised sports body by an individual only as a player, referee, umpire, coach or team manager are exempt
49	Services of pure labour contract was provided for construction of independent residential unit	Exempt	
50	Income received from warehousing of sugarcane	Exempt	
51	Provided pure services to Municipal Corporation of Bhopal for slum improvement and upgradation	Exempt	
52	Consideration received from neighbouring Housing Cooperative Society as Amit Mahajan Infra agrees to	Taxable	Taxable since it is a supply of service of agreeing to the obligation to do an act



	install effluent plant for treatment of wastewater even though is no legal requirement to do so.		
53	Distribution of 500 passes of cricket match if value is Rs 2,42,500	Exempt	Consideration for services by way of right to admission to unrecognised sporting event is not more than Rs 500 per person

CA Amit Mahajan