

EXEMPTIONS under GST**List of most important Exemptions under GST**
intermediate

Charitable Trust		
Sr.	Particular	Taxability
1	Grant of advertising rights to a person on the premises of the charitable/religious trust or on publications of the trust	Taxable
2	Activities of holding fitness camps or classes such as those in aerobics, dance, music, etc.	Taxable
3	Services provided TO charitable or religious trusts	Taxable
4	Service of display of name or placing of name plates of the donor in the premises of charitable organisations receiving donations or gifts from individual donors – if the same is aimed at giving publicity to the donor in such manner that it would be an advertising or promotion of his business	Taxable
5	Training or coaching in recreational activities in areas other than arts or culture by Individual	Taxable
6	Service other than of sports activities provided by charitable entity registered under section 12AA or 12AB	Taxable
7	Advancement of religion, spirituality, yoga, meditation camp	Exempt
8	Training or coaching in recreational activities relating to arts or culture by Individual	Exempt
9	Service of sports activities provided by charitable entity registered under section 12AA or 12AB	Exempt
10	Training or coaching related to all forms or arts, culture, or sports, such as, dance, music, painting, sculpture making, literary activities, theatre, sports, etc.	Exempt

Agriculture		
11	Fumigation in a warehouse	Taxable
12	Loading, unloading, packing, storage or warehousing of black tea, green tea, coffee	Taxable
13	Milling of paddy into rice	Taxable
14	Processes carried for making the agricultural produce saleable in retail market	Taxable
15	Services by Agricultural Produce Marketing Committees (APMC) or Boards not directly related to agriculture, such as renting of shops and other property	Taxable
16	Services in relation to de-husked or split pulses	Taxable
17	Loading, unloading, packing, storage or warehousing of rice	Exempt
18	Fumigation in a farm	Exempt
19	Services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale/purchase of agricultural produce	Exempt
20	Services by National Centre for Cold Chain Development by way of cold chain knowledge dissemination	Exempt

	Educational Institution	
21	Services provided by Indian Institute of Management	
	a. All long duration programs (one year or more)	Exempt
	b. All short duration (less than one year)	Taxable
22	Education as part of a curriculum for obtaining a qualification recognized by a foreign law	Taxable
23	Fees charged by educational institutions in relation to campus recruitment from prospective employers	Taxable
24	Placement services provided to Educational Institutions	Taxable
25	Personality Development Institutes - Institutes that offer general course on improving communication skills, personality development	Taxable
26	Outdoor catering services provided to educational institutions running approved vocational courses	Taxable
27	Training of Staff of Higher Secondary School	Taxable
28	Housekeeping services to coaching institutes	Taxable
29	Services provided BY an Educational Institution:	
	a. to its students, faculty and staff	Exempt
	b. by way of conduct of entrance examination against consideration in form of entrance fee	Exempt
30	Services provided TO an Educational Institution (providing services by way of pre-school education & education up to higher secondary school or equivalent) by way of:	
	a. transportation of students, faculty and staff	Exempt
	b. catering, including any mid-day meals scheme sponsored by the Central Government (CG), State Government (SG) or Union Territory (UT)	Exempt
31	Renting of residential dwelling (boarding)	Exempt
32	Supply of Food to Aanganwadi	Exempt
33	Services by National Board of Examination by way of conduct of examination (including any entrance examination)	Exempt
34	College Hostel Mess	
	a. Catering Services provided by Educational Institutions	Exempt
	b. Catering Services provided by third person in Hostel Mess	Taxable

	Health Care Services	
35	Pranic healing treatments. Such treatment is not a recognized system of medicine in terms of Section 2(h) of the Clinical Establishments Act, 2010	Taxable
36	Services other than healthcare services such as renting of shops, auditoriums in the premises of the clinical establishment, display of advertisements etc.	Taxable
37	Supplies of food by a hospital to patients (not admitted) or their attendants or visitors	Taxable
38	Palliative care for terminally ill patients at patients' home (Palliative care is given to improve the quality of life of patients who have a serious or lifethreatening disease, but the goal of such care is not to cure the disease)	Exempt
39	Plastic surgery to restore anatomy of a child affected due to an accident	Exempt
40	Food supplied by the hospital canteen to the in-patients as advised by the doctor/nutritionists	Exempt
41	Rent on rooms provided to in-patients	Exempt
42	Hospital Retention charges	Exempt

Services Provided BY Government		
43	Services by Department of Posts and the Ministry of Railways (Indian Railways)	Taxable
44	Services by Department of Posts	Taxable
	Services by Department of Posts (Basic Mail Services, i.e., postal services, post card, inland letter, book post and ordinary post (envelopes weighing less than 10 grams))	Exempt
45	Services provided by Government/UT/Local Authority where consideration $\leq$ ₹ 5,000	Exempt
46	Old Age Homes run by Government where residents are aged 60 years or more and consideration is $\leq$ ₹ 25,000 P.m.	Exempt
47	Fines, liquidated damages collected for non-performance of contract	Exempt
48	Assignment of right to use natural resources to an individual farmer for agricultural purposes	
	i. To an individual farmer	Exempt
	ii. To companies (including PSUs)	Taxable
49	Services 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	Exempt
50	Supply by a Government Entity to Government/UT/LA in the form of Grants	Exempt
51	Fair Price Shops by way of sale of food grains, kerosene, sugar, edible oil, etc.	Exempt
52	Services provide under any insurance scheme for which total premium is paid by the Government	Exempt
53	Services provided under any training programme for which 75% or more of the total expenditure is borne by the Government	Exempt
54	Services provided to a Governmental Authority by way of water supply, public health, sanitation and conservancy, solid waste management and slum improvement and upgradation	Exempt
55	Composite supplies involving supplies on any goods Value of goods $\leq$ 25% of value of supply	Exempt

Construction Services		
56	Services provided by way of pure labour contracts of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of a 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 Yojna 1)	Exempt
57	Services by Electricity Distribution Utilities for extending electricity distribution network upto the tube well of the farmer or agriculturalist for agricultural use	Exempt
58	Pure labour contract pertaining to a single residential unit	Exempt
Passenger Transport Services		
59	AC Stage carriage	Taxable
60	Transport of passengers with or without accompanied belongings by air in economy class, 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	Exempt

61	Transport of passengers with or without accompanied belongings by Non AC contract carriage other than radio taxi, for transportation of passengers, excluding tourism, conducted tour, charter or hire	Exempt
62	By railways (other than in first class or AC coach)	Exempt
63	By metro, monorail or tramway	Exempt
64	By public transport (other than predominantly for tourism purpose) in a vessel between places located in India by a private Ind company.	Exempt
65	By metered cabs or auto rikshaws (including e rikshaws)	Exempt

Goods Transportation Services		
66	By Angadia	Taxable
67	Transportation of goods by an aircraft from a place outside India upto the customs station of clearance in India	Exempt
68	Satellite launch services supplied by Indian Space Research Organisation, Antrix Corporation Limited, or New Space India Limited & all other entities	Exempt
69	"Transportation of the following goods by rail or vessel: or by GTA a. Relief materials meant for victims of natural or man-made disasters, calamities, accidents, or mishap; b. Defence or military equipment; c. Newspaper or magazines registered with the Registrar of Newspapers; d. Agricultural produce; e. Milk, salt and food grain including flours, pulses, and rice; and f. Organic manure	Exempt
70	Services provided by GTA to an unregistered person	Exempt

Banking and Financial Services		
71	Services TO Reserve Bank of India	Taxable
72	Interest charged on outstanding credit card balances	Taxable
73	Services BY Reserve Bank of India	Taxable
74	Services of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount [other interests are taxable.]	Exempt
75	Services of sale and purchase of foreign currency amongst banks or authorised dealers of foreign exchange or amongst banks and such dealers	Exempt
76	Providing a loan or overdraft facility or a credit limit facility in consideration for payment of interest	Exempt
77	Mortgages or loans with a collateral security to the extent that the consideration for advancing such loans or advances is represented by way of interest	Exempt
78	Services by an acquiring bank to any person in relation to settlement of an amount upto ₹ 2,000 in a single transaction transacted through credit card, charge card or other payment card service (Note)	Exempt
79	Services by an intermediary of financial services located in a multi services SEZ with International Financial Services Centre (IFSC) status to a customer located outside India for international financial services in currencies other than Indian Rupees (INR)	Exempt

Life Insurance Services		
-------------------------	--	--

80	Services of life insurance business provided under the following schemes:	Exempt
	a. Janashree Bima Yojana	
	b. Aam Aadmi Bima Yojana	

	Business Facilitator/Correspondent	
81	Services by a business facilitator or a business correspondent to a banking company with respect to accounts in its rural area branch	Exempt
82	Services by any person as an intermediary to a business facilitator or a business correspondent with respect to services mentioned above	Exempt
83	Services by a business facilitator or a business correspondent to an insurance company in a rural area	Exempt

	Legal Services	
LEGAL SERVICES Sr. Advocate 1. Govt. / Govt entity/ authority = Exempt 2. Other than BE (Personal) = Exempt 3. Business Entity = Exempt - Prev Year's T/O < threshold limit > Regn T/O GST ✓ 4. Advocate < Regn T/O Exempt 5. Firm of advocate > Regn T/O GST ✓ Advocate 1. Govt. / Govt entity/ authority = Exempt 2. Other than BE (Personal) = Exempt 3. Business Entity = Exempt - Prev Year's T/O < threshold limit > Regn T/O GST ✓ 4. Advocate < Regn T/O Exempt 5. Firm of advocate > Regn T/O Exempt 4 & 5. N.A. ARBITRAL TRIBUNAL		

	Performance By Artist	
84	Services by an artist as a brand ambassador	Taxable
85	Services by an artist by way of performance in folk or classical art forms of music, dance, or theatre, if the consideration charged for such performance ≤ ₹ 1,50,000	Exempt

Right to Admission to Various Events

86	Services by way of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo	Exempt
87	Services by way of right to admission to:	Exempt
	a. Circus, dance, or theatrical performance including drama or ballet;	
	b. Award function, concert, pageant, musical performance or any sporting event other than a recognized sporting event;	
	c. Recognized sporting event;	
	d. Planetarium,	
	Where the consideration for right to admission to the events or places mentioned above is $\leq$ ₹ 500 per person	

Services by Unincorporated Body or Non-Profit Entity

88	Services 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:	Exempt
	a. As a trade union	
	b. For the provision of carrying out any activity which is exempt from the levy of Goods and Service Tax; or	
	c. Up to an amount of ₹ 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	
89	Services by an RWA (having turnover $\leq$ ₹ 20 lakh in the preceding financial year) to its members for consideration (maintenance charges) more than ₹ 7,500 per month per member	Exempt
90	Electricity bill Amount collected by the Cooperative Society on behalf of electricity department	Exempt

Other Exempt Services

91	Services by way of renting of residential dwelling to a registered person, for use as a residence	Taxable [RCM]
92	Services by an electricity transmission or distribution utility such as:	Taxable
	a. Application fee for releasing connection of electricity	
	b. Rental charges against metering equipment	
	c. Testing fee for meters, transformers, capacitors, etc.	
	d. Labour charges from customers for shifting of meters or shifting of service lines	
	e. Charges for duplicate bill	
93	Services in relation to sports by individuals such as selectors, commentators, curators, technical experts	Taxable
94	Services by way of transfer of a going concern, as a whole or an independent part thereof	Exempt
95	Supply of services associated with transit cargo to Nepal and Bhutan (landlocked countries)	Exempt
96	Services by way of giving on hire:	Exempt

	a. To a state transport undertaking, a motor vehicle meant to carry more than 12 passengers, or	
	b. To a local authority, an Electrically operated vehicle meant to carry more than 12 passengers, or	
	c. To a goods transport agency, a means of transportation of goods, or	
	d. 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	
97	Services by way of access to a road or a bridge on payment of toll charges	Exempt
98	Overloading charges at toll plazas	Exempt
99	Additional toll fees collected in the form of higher toll charges from vehicles not having fastag	Exempt
100	Transmission or distribution of electricity by an electricity transmission or distribution utility	Exempt
101	Services provided by an incubatee up to a total turnover of ₹ 50,00,000 in a financial year subject to the following conditions:	Exempt
	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	
102	Services by an organiser to any person in respect of a business exhibition held outside India	Exempt
103	Tour operator service, which is performed partly in India and partly outside India, supplied by a tour operator to a foreign tourist, to the extent of the value of the tour operator service which is performed outside India.	Exempt
	Value of services performed outside India: lower of the following:	
	a. Total consideration charged for the entire tour $\times$ Number of days for which the tour is performed outside India $\div$ Total number of days comprising the tour, or	
	b. 50% of the total consideration charged for the entire tour	
104	Services provided to a recognised sports body by:	Exempt
	a. An individual as a player, referee, umpire, coach or team manager for participation in a sporting event organised by a recognised sports body	
	b. Another recognised sports body	