

Chapter 5

Exemption

CGST Act, 2017

Sec 11

Exemptions

IGST Act, 2017

Sec 6

Exemptions

Difference between General Exemption & Special Exemption

Points	General Exemption	Special Exemption
1	Covered under Sec. 11(1)	Covered under Sec. 11(2)
2	It is given by Govt. in the public interest by notification in official gazette	It is given by govt. in public interest by special order
3	It is applicable to all members of a particular section	It is applicable in each case i.e. applicable to that person to whom the order is given
4	It is generally in public interest	It is given in exceptional nature (charitable purpose goods of strategic nature etc.) which is necessary in public interest.

Explanation :- The government may, for clarifying scope/applicability of any notification, insert and explanation in such notification / order, by notification, within 1 year of issue of notification/order. Such explanation have such effect as if it has always been the part of 1st such order /notification

What do you mean by Mandatory Exemption

Answer :

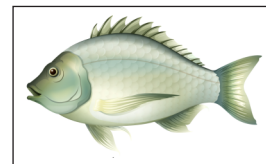
Where an exemption in respect of any goods or services or both from the whole or part of the tax leviable thereon has been granted absolutely, without any condition the registered person supplying such goods or services or both shall not collect the tax, in excess of the effective rate, on such supply of goods or services or both.

GOODS EXEMPT FROM TAX

A list of items have been notified under section 11(1) of the CGST Act, 2017/section 6(1) of the IGST Act, 2017. These items have been exempted from whole of the tax. Since GST is a tax for common man, everyday items used by the common man have been included in the list of exempted items.

Items such as unbranded atta/maida/besan, unpacked food grains, milk, eggs, curd, lassi and fresh vegetables are among the items exempted from GST.

Some of the examples of the goods exempted from tax have been provided herein:



Live Fish (0301)



Fresh Milk (0401)



Potatoes (0701)



Grapes (0806)



Indian National Flag (63)

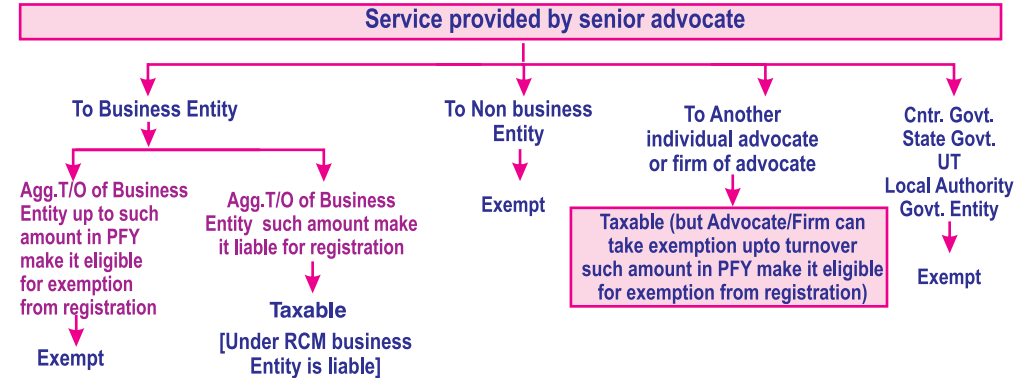


Plastic Bangles (3926)

EXEMPTIONS on Services (N/n 12/2017, 21/2017, 25/2017, 26/2017, 30/2017 & 32/2017)

Exemption Related to Health Care

Sl.No.	Description	HEALTH CARE SERVICES
SI.No. 74	a) Health Care Services by a clinical establishment, an authorized medical practitioner or paramedics. b) Transportation of Patient in an ambulance, other than above a)	<p>MEANS Mean any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognized system of medicines in India and (Eg. Allopathy, Yoga, Naturopathy, Ayurveda, Homeopathy, Siddha, Unani)</p> <p>INCLUDES by way of transportation of the patient to and from a clinical establishment,</p> <p>BUT SHALL 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 defects, developmental abnormalities, injury or trauma.</p> <p>Important Comments: Taxable Services: Hair Transplant or Cosmetic or Plastic Surgery,</p>
SI. No. 73	Preservation of Stem Cell by Cord blood banks	
SI.No. 75	Treatment of disposal of bio-medical waste of clinical establishment by operators or incidental process	
SI.No. 46	Health Care or Animal or Birds Service by Veterinary Clinic	
SI. No. 74A	Service provided by rehabilitation professional recognized under Rehabilitation Council by way of rehabilitation, therapy or counseling at Medical Establishment, Education institution, rehabilitation center established by Government	



Note :- Legal service = service provided in relation to - advise /consultancy / assistance, in any breach of law in any manner, and includes representational services before any court/ tribunal/ authority


RENTING OF IMMOVABLE PROPERTY

SI.No. 12	Renting of residential dwelling for use of residence
SI.No. 14	Renting of hotel, inn, guest house, club or composite for residential or lodging purpose having value of supply of a unit or equal to ₹ 1000/- per day or equivalent

Exemption Related to Entertainment, Museum etc.

SI.No. 78	Classical or Folk Artist - By a artist In folk or classical art forms of - (i)Music, or (ii)Dance, or (iii)Theater, if the consideration charged for such performance is not more than ₹ 1,50,000/- Excluding - Services provided by such artist as a brand ambassador;
SI.No. 79	Services by way of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo 
SI. No. 81	Admission to Entertainment event <ul style="list-style-type: none"> Circus Dance or theatrical Performance including drama or ballet Recognised sporting event Planetarium Award function Musical performance or any sporting event other than a recognised sporting event, Concert Pageant <p>where the consideration for admission is not more than ₹ 500 per person.</p>
SI. No. 80	Training or coaching in recreational activities, relating to - a) Arts or culture b) Sports by charitable entities registered u/s 12AA of Income tax 
SI. No. 79A	Admission to a protected Monument under Ancient Monument & Archaeological site & Remains Act,1958 or any state act, for the time being in force

Exemption Charitable and Religious Sector

SI.No. 1	Charitable Activities - Provided by entity registered under sec 12AA of Income Tax Act 1961 Note:- Charitable activity means activities relating to - 1) Public Health 2) Advancement of religion/spirituality/ yoga 3) Advancement of Education program or skill development 4) Preservation of Environment
SI.No.13	Religious Activities a) Conduct of Religious Ceremony b) Renting of precincts of a religious place meant for general public, owned or managed by an entity registered as a charitable or religious trust 
SI.No. 60	Services provided by specified organization with respect to Kailash Mansarovar and Haj Pilgrimage exempted

Exemption is not available in following cases

Renting	Exemption not available
Renting of Rooms	where charges are ₹ 1000 or more per day
Renting of Premises, Community halls, kalyanmandapam or open area and the like	where charges are ₹ 10,000 or more per day
Renting of Shops or other spaces for business or commerce	where charges are ₹ 10,000 or more per month

Exemption in Legal Sector

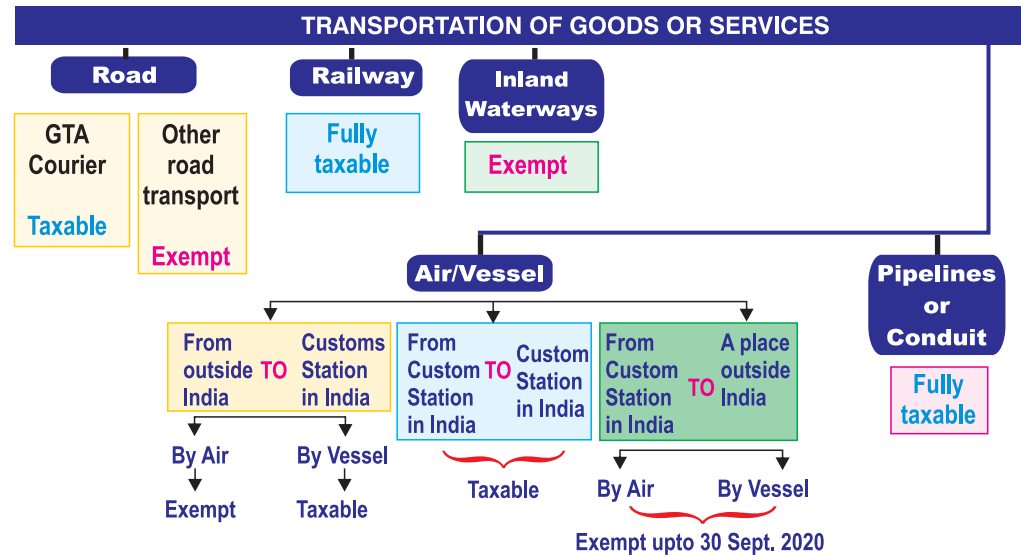
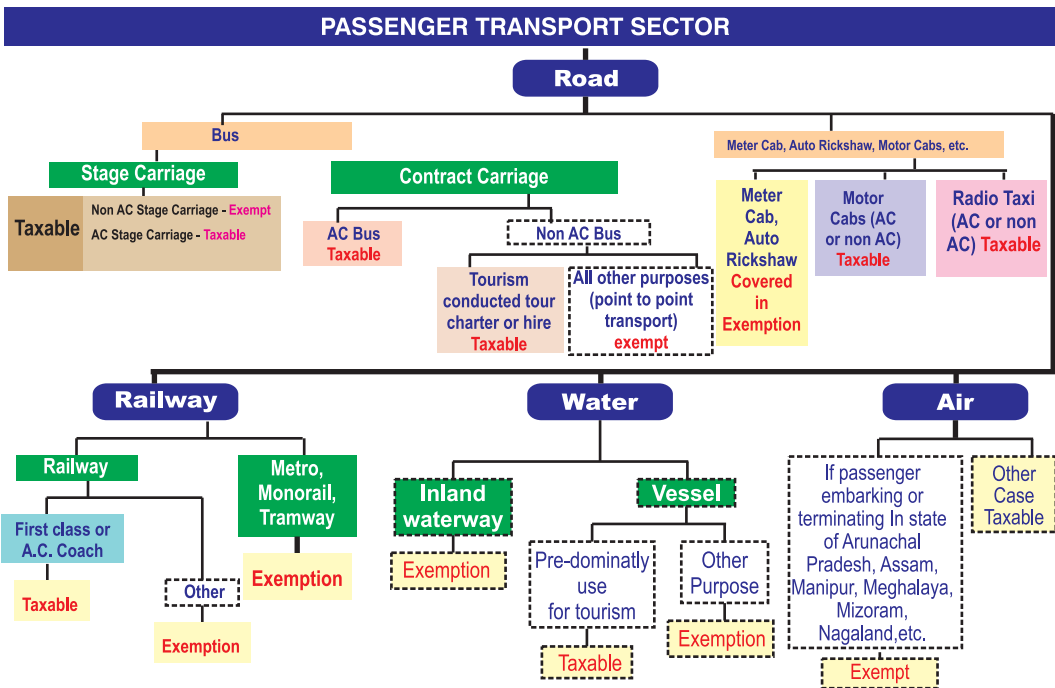
SI.No. 45	Legal Services by arbitral tribunal, advocate etc.
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Service provided by arbitral Tribunal

- To Business Entity
 - Agg.T/O of Business Entity up to such amount in PFY make it eligible for exemption from registration → Exempt
 - Agg.T/O of Business Entity such amount make it liable for registration → Taxable [Under RCM business Entity is liable]
- To Non business Entity → Exempt
- Cntr. Govt. State Govt. UT Local Authority Govt. Entity → Exempt

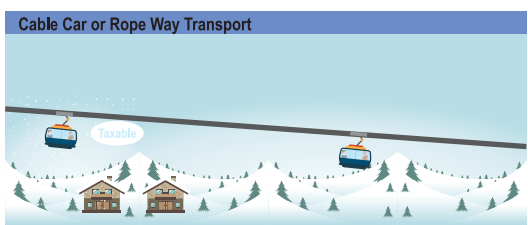
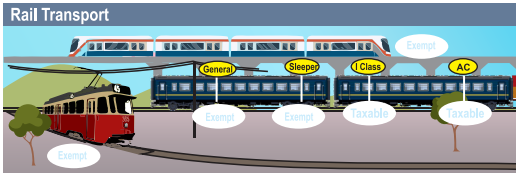
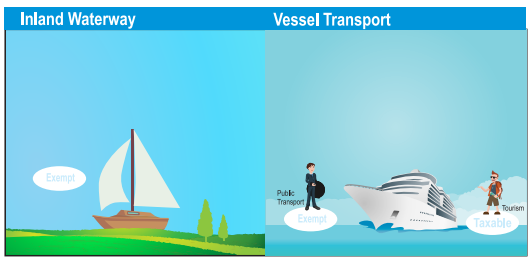
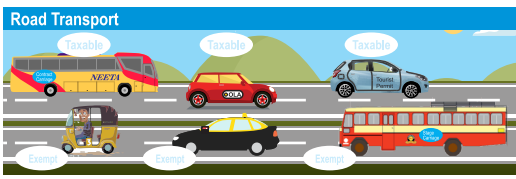
Service provided by individual advocate or firm of advocate other than Sr. Adv.

- To Business Entity
 - Agg.T/O of Business Entity up to such amount in PFY make it eligible for exemption from registration → Exempt
 - Agg.T/O of Business Entity such amount make it liable for registration → Taxable [Under RCM business Entity is liable]
- To Non business Entity → Exempt
- To Another individual advocate or firm of advocate → Exempt
- Cntr. Govt. State Govt. UT Local Authority Govt. Entity → Exempt



If following goods are transported by GTA/Rail or vessel then exempted from payment of tax :

- 1) Agriculture produce
- 2) Milk, Salt, food grains, flours, pulses or rice
- 3) Organic manure
- 4) Newspaper or Magazines
- 5) Relief material for victims
- 6) Defense or military equipments.



SI. No. 19A	Services by way of transportation of goods by an aircraft from customs station of clearance in India to a place outside India.
SI. No. 19B	Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India.
SI.No. 21B	Service provided by GTA to department or establishment of Government or local authority or government agency who taken registration for the purpose of deducting TDS u/s 51.
SI. No. 22	Services by way of giving on hire- (a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or (aa) 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) to students, faculty & staff of an edu. inst. providing services by way of pre-school education upto higher secondary school

Basic exemptions to GTA

Transportation of the following goods by a goods transport agency have been exempted from service tax

(a) goods, where consideration charged for the transportation of goods on a consignment transported in a single carriage does not exceed ₹ 1500

Or

(b) goods, where consideration charged for transportation of all such goods for a single consignee does not exceed ₹ 750

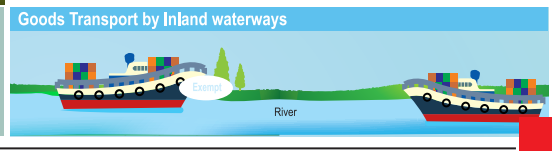
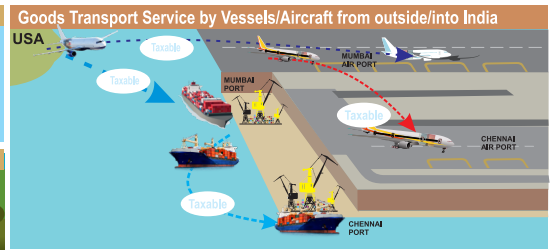
Illustration :

- 1) V'Smart Academy book complete truck for delivery of notes to its one of the franchisee in Nagpur. GTA has charge freight as follows:

Case 1	₹ 1100	Exempt
Case 2	₹ 1700	Taxable

- 2) V'Smart Academy book complete truck for delivery of notes to its various franchisee. GTA has charge freight as follows:

Jaipur	₹ 600	Exempt	Jodhpur	₹ 900	Taxable
Pali	₹ 700	Exempt	Kota	₹ 1200	Taxable



SI. No.54 - Exemption in Agriculture Sector

- Agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or seed testing;
- Supply of farm labour;
- 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 essential characteristics of agricultural produce but make it only marketable for the primary market;
- Renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;
- Loading, unloading, packing, storage or warehousing of agricultural produce;
- Agricultural extension services;
- Services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.
- Services by way of fumigation in a warehouse of agricultural produce**

Agriculture:
 1) cultivation of plants and
 2) Rearing of all life-forms of animals, **except the rearing of horses** **for** or rawmaterial or other similar products,

Agricultural Produce: means any produce of agriculture on which
 either no processing is done or such processing is done as is **usually done by a cultivator or producer** which does not alter its essential characteristics but makes it marketable for primary market.

Agricultural Extension: means application of scientific research and knowledge to agricultural practices through farmer education or training;

Agriculture Produce	Non-Agriculture Produce	Agriculture Produce	Non-Agriculture Produce
Tomato	Tomato Ketchup	Sugar Cane	Sugar & jaggery
Potato	Potato Chips	Grams	Pulses
Raw Cotton	Ginned Cotton Cotton Bailed	Paddy	RICE
Rearing of Animals	Agriculture Produce	Processing	Non-Agriculture Produce
Cow	Dunk	Milk Pasteurization <small>Note : Usually not done by producer</small>	Pasteurized Milk
Agriculture Produce	Processing	Processing	Non-Agriculture Produce
Grains <small>Note : Usually done by producer & does not essential character</small>	Wheat <small>Note : Usually not done by producer</small>	Flour	

SI.No. 55	Exemptions on intermediate production processes Carrying out an intermediate production process as job work in relation to agriculture
SI.No. 53A	Fumigation in warehouse
SI.No. 57	Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labeling of fruits and vegetables, which doesn't alter the essential characteristics of said fruits, Public vegetables.
SI.No. 24	Services of Loading, Unloading warehousing packing storage of Rice
SI.No. 24A	Services by way of warehousing of minor forest produce
SI.No. 24B	Warehousing or storage of cereals, pulses, fruits, nuts, vegetables, spices, copra, sugarcane, jaggery, fibers Indigo, unmanufacture Tobacco, betal leaves, Tendeu Leaves, Coffee and Tea
SI.No. 55A	Services by way of artificial insemination of livestock (other than horses).

EXEMPTION IN BANKING AND FINANCIAL SECTOR

- SI. No. 27 Services by way of—
 (a) 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)**;
 (b) inter se sale or purchase of foreign currency amongst banks or authorised dealers of foreign exchange or amongst banks and such dealers.



- SI. No. 34 Services by an acquiring bank, to any person in relation to settlement of an amount upto two thousand rupees in a single transaction transacted through credit card, debit card, charge card or other payment card service.

- SI. No. 27A Services provided by a banking company to - Basic Saving Bank Deposit account holders under Pradhan Mantri Jan Dhan Yojana

Exemptions in Education Sector

Service Taken by Educational Institution	Service supplied by Educational Institution
1) Transportation of students, faculty or staff 2) Catering 3) Security, cleaning or house keeping	Exemption 1) Any service supplied by such education institutional to its student and faculty or staff. (e.g. education fees lab charge, lab charges, transportation, catering etc. 2) Service by way of Conduct examination against entrance fees
4) Supply of online education as Journal or periodicals	Taxability Any Service supplied to any person other than student faculty or staff by such educational institutional then it is taxable e.g. 1) Auditorium of school given to other for seminar 2) Placement services to corporate 3) franchisees fees to various franchisees.
5) Service relating to admission to or Conduct of examination	

Important Comment : The above exemption is available only for supply of services. If educational Institute (i.e. School, colleges) supplied the goods to their student like stationery, uniform etc. then exemption is not available

- Note : Para 2(h) "approved vocational education course" means, -
 (i) a course run by an industrial training institute or an industrial training centre affiliated to the National Council for Vocational Training or State Council for Vocational Training offering courses in designated trades notified under the Apprentices Act, 1961 or
 (ii) a Modular Employable Skill Course, approved by the National Council of Vocational Training, run by a person registered with the Directorate General of Training, Ministry of Skill Development and Entrepreneurship
 (iii) education as a part of an approved vocational education course

EXEMPTION IN SPORT SECTOR

SI. No. 68	Service Provided to recognized Sport Body by a) An individual as a player, referee, umpire, coach or team manager for participation in a sporting event organized by a recognized sports body b) Another recognised sports body;
SI. No. 53	Sponsorship of Certain Sport Events organised, by a national sports federation, by Association of Indian Universities etc., by the central Civil services cultural and sports Board, as part of national games by the Indian Olympics Association, Under the panchayat Yuva Kreedha Aur Abhiyaan Scheme
SI. No. 82	Admission to events organised under FIFA world cup 2017
SI. No. 9A	Services provided by and to FIFA and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India.
SI. No. 9AA	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. [Subject to certificate of director(Sports), Ministry of Youth affairs and sports]
SI. No. 82A	Admission to events organised under FIFA U-17 Women's world cup 2020

Services provided by Government to Business Entity

SI. No. 26: SERVICES BY RESERVE BANK OF INDIA

All Services by Reserve Bank of India

Important Comments: **Taxable Service:** Services provided to Reserve Bank of India.

SI. No. 59 : SERVICES BY FOREIGN DIPLOMATIC MISSIONS IN INDIA

All services provided by a foreign diplomatic mission located in India

Important Comments: **Taxable Service:** Services provided by office or establishment of an international organization.

SI. No. 23 Access to Road or bridge on Payment of toll

SI. No. 23A Access to Road or bridge on Payment of Annuity

37 SI. No.6 of notification Service Provided by Govt. (chapter 99)

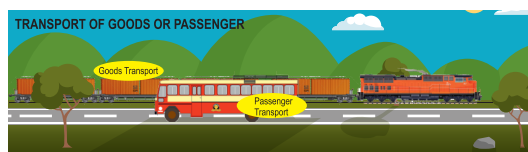
Services by the Central Government, State Government, Union territory or local authority **excluding the following services—**

(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 Govt.
 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.



2) Turnover or Value based

SI. No. 7	Service provided by Govt/Local Authority to Business Entity where its Aggregate T/O less than such amount in PFY make it eligible for exemption from registration Exception : above exemption not applicable to (a) Services covered under above clause (a) to (c) (b) Renting of immovable property
SI. No. 9	Service provided by Govt/Local Authority Where GAC per service (per invoice) does not exceeds ₹ 5000 in case where continuous supply of service the exemption shall apply only where the consideration charged for such service does not exceed ₹ 5000 in a financial year. Exception : above exemption not applicable to (a) Services covered under above clause (a) to (c)

3) Certification or Registration based

SI. No. 61	Service provided by Govt/Local Authority by way of issuance of passport, visa driving licence, Birth Certificate or Death Certificate
SI. No. 47	Service provided by Govt/Local Authority by way (a) Registration required under any law (b) Testing, calibration, safety, check for protection or safety of worker, consumer or public at large
SI. No. 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

4) Transfer of rights based

SI. No. 63 (service provided by Govt./LA by way of -)	Assignment of right to use natural resources to an Individual farmer for the purpose of Agriculture.
SI. No. 64 (service provided by Govt./LA by way of -)	Assignment of rights to use natural resources given before 1-4-16
SI. No. 42 (service provided by Govt./LA by way of -)	Allowing a Business entity to operate as telecom service provider for use radio frequency spectrum prior to 1-4-16
SI.No. 9C	Service Provided by Govt. Entity against consideration in form grants to another Govt. or LA, received from Govt./LA
SI. No. 9D	Services by an old age home run by Govt./Entity reg. u/s 12AA, to its resident (Age 60 years or more) (Consideration-upto `25000 per month per member)(Consideration includes boarding/loading/maintanance charges)

5) Others

SI. No. 8	Service provided by Govt. or local authority to another Govt. or local authority.
SI. No. 62	Fines or liquidated damage for tolerating non performances of Contract
SI. No. 65	Merchant overtime charges for inspection of import container by custom officers.
SI. No.65A	Services by way of providing information under the Right to Information Act, 2005

SI. No.65B	<p>Services Supplied by a State Government to Excess Royalty Collection Contractor (ERCC) (Heading 9991) 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.</p> <p>Explanation.- "mining lease holder" means a person who has been granted mining lease, quarry lease or license or other mineral concession under the Mines and Minerals (Development and Regulation) Act, 1957, the rules made thereunder or the rules made by a State Government under sub-section (1) of section 15 of the Mines and Minerals (Development and Regulation) Act, 1957</p> <p>Condition :- Provided that at the end of the contract period, ERCC shall submit an account to the State Government and certify that the amount of goods and services tax deposited by mining lease holders on royalty is more than the GST exempted</p>
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on the service provided by State Government to the ERCC of assignment of right to collect royalty and where such amount of GST paid by mining lease holders is less than the amount of GST exempted, **the exemption shall be restricted to such amount as is equal to the amount of GST paid by the mining lease holders** and the ERCC shall pay the **difference between GST exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and GST paid by the mining lease holders on royalty.**

Sl. No.34 A 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 &** financial institutions.

Services provided to Government

Sl. No	Description of services
11A	Service provided by Fair Price Shops under Public Distribution System (PDS) against commission/margin.
40	Services provided under any insurance scheme for which total premium is paid by CG/SG/UT
72	Services provided under any training programme for which total expenditure is borne by CG/SG/UT administration.
51	Services provided by GSTN for implementation of GST.
3 & 3A	<ul style="list-style-type: none"> • Pure services • 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 by way of any activity in relation to any function entrusted to a Panchayat / Municipality under articles 243G/243W of the Constitution:
16	Passenger transport Service by air where boarding or termination at a regional connectivity scheme, Airport avails the consideration in the form of viability gap funding.

Other Government Sector

Sl. No	Description of services
30	Services by the Employees' State Insurance Corporation to persons governed under the Employees' State Insurance Act, 1948.
31	Services provided by the Employees Provident Fund Organisation to the persons governed under the Employees Provident Funds and the Miscellaneous Provisions Act, 1952
31A	Services by Coal Mines Provident Fund Organisation to persons governed by the Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948.
31B	Services by National Pension System (NPS) Trust to its members against consideration in the form of administrative fee.
32	Services provided by the IRDAI to insurers under IRDAI Act, 1999.
33	Services provided by the SEBI by way of protecting the interests of investors in securities and to promote the development of, and to regulate, the securities market.

37	Services by way of collection of contribution under the Atal Pension Yojana.
38	Services by way of collection of contribution under any pension scheme of the State Governments.
43	Services of leasing of assets (rolling stock assets including wagons, coaches, locos) by the Indian Railways Finance Corporation to Indian Railways.
41	Service by State Government Industrial Development Corporations (Upfront amount 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.
<div style="border: 1px solid black; padding: 5px;"> <p>Explanation For the purpose of this exemption, the Central Government, State Government, or UT shall have 20 % or more ownership in the entity directly or through an entity which is wholly owned by the Central Government or union territory.</p> </div>	
19C	Satellite launch services supplied by Indian space research organisation, Antrix Corporation Limited or new space India Limited
25	Transmission or Distribution of Electricity by an electricity transmission or distribution utility
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
71	Training Service under Deen Dayal Upadhyaya GrameenKaushalya Yojana
44	Service Provided by Incubatee upto to total turnover of 50 lakhs in a FY

Exemption in Construction Sector

Sl. No	Description of services
10	Pure labour contracts of construction, alteration etc., 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/Pradhan Mantri Awas Yojana
10A	Services supplied by Electricity Distribution Utilities for extending electricity distribution network upto the tube well of the farmer/agriculturalist for agricultural use.
11	Pure labour contracts of construction, erection, etc., of original works pertaining to a single residential unit otherwise than as a part of a residential complex.
41A/41B	<p>Supply of TDR, FSI, long term lease (premium)</p> <p>Supply of TDR, FSI, long term lease (premium) of land by a landowner to a developer exempted. Condition:- constructed flats are sold before issuance of completion certificate and tax is paid on them.</p> <p><i>Exemption shall be withdrawn in case of flats sold 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.</i></p>

Exemption in Life or General Insurance Sector

Sl. No	Description of services
28	Services provided by way of annuity under the National Pension System regulated by the Pension Fund Regulatory and Development Authority of India (PFRDA)
29	Services of life insurance business 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 CG.
29A	Services of life insurance by the Naval Group Insurance Fund to personnel of Coast Guard under the Group Insurance Schemes of the CG.
29B	Services of Life Insurance Business by the Central Armed Police Forces Group Insurance Funds to their members
36	Services of life insurance business provided under various schemes such as Janashree Bima Yojana; Aam Aadmi Bima Yojana; Life micro-insurance product etc.
36A	Services by way of reinsurance of the insurance schemes specified in sl.no 35 or 36.

Exemption in Miscellaneous Sector

Sl. No	Description of services
2	Transfer of a going concern , as a whole or an independent part thereof.
52	Services by an organiser to any person in respect of a business exhibition held outside India .
77	Services by unincorporated body/ non- profit entity to its own members as reimbursement/share of contribution: (I) As a trade union (ii) for providing exempt activity (iii) up to an amount of ₹ 7,500 p.m. per member for sourcing of goods/services from a 3rd person for common use in a housing society/residential complex
77A	Services provided by such entity/body to its own members against membership fee upto ₹ 1000/- per member per year
39	Services provided by (a) <i>business facilitator</i> or a <i>business correspondent</i> to a banking company with respect to accounts in its rural area branch (b) <i>any person as an intermediary to a business facilitator or a business correspondent</i> with respect to services mentioned in entry (a); or (c) <i>business facilitator or a business correspondent to an insurance company</i> in a rural area.
39A	Services by an intermediary of financial services located in a multi services SEZ with IFSC status to a customer located outside India for international financial services in foreign currencies
48	Taxable services, by a TBI/STEP recognised by NSTEDB or bio- incubators recognised by the Biotechnology Industry Research Assistance Council, under Department of Biotechnology, Government of India (BIRAC)
49	Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India
50	Services of public libraries by way of lending of books, publications or any other knowledge-enhancing content or material.

56	Services by way of slaughtering of animals
76	Services by way of public conveniences such as provision of facilities of bathroom, washrooms, lavatories, urinal or toilets.
9B	Supply of services associated with transit cargo to Nepal and Bhutan
	Certain supplies to NPCIL

Exemption Notification No. 9/2017-Integrated Tax (Rate)

10	Services received from a provider of service located in a non- taxable territory by
a)	<ul style="list-style-type: none"> ➤ the Central Government, State Government, Union territory, a local authority, a governmental authority or ➤ <i>an individual in relation to any purpose other than commerce, industry or any other business or profession</i>
b)	<i>an entity registered under section 12AA of the Income-tax Act, 1961 for the purposes of providing charitable activities;</i> or
ba)	Way of supply of online educational Journals or periodicals to an educational institutional other than an institution providing services by way of -
i)	Preschool education and education upto Higher secondary school or equivalent; or
ii)	Education as a part of an approved vocational education course
c)	<i>a person located in a non-taxable territory.</i>
	Provido Provided that the exemption shall not apply to
i)	<i>online information and database access or retrieval services received by persons specified in entry (a) or entry (b); or</i>
ii)	<i>services by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India received by persons specified in the entry.</i>
10F	Services supplied to any own establishment outside India, provided the place of supply is outside India.
10G	Import of services by UN or a specified international organisation for official use.
10H	Import of services by Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein subject to specified conditions.
12AA	Services Provided by Intermediary when both LOS and LOR of goods outside the taxable Territory
42	Services received by the RBI , from outside India in relation to management of foreign exchange reserves.
54	Services provided by a tour operator to a foreign tourist in relation to a tour conducted wholly outside India..

Exemption from Integrated Tax to SEZ - N/N 15/2017-IT

Goods or Services or both imported by a unit or a developer in the Special Economic Zone,
Exempted from the whole of the integrated tax leviable thereon under section 3(7) of the Customs Tariff Act, 1975 for authorised operations.

IGST Exemption to SEZ's on Import of Services by a Unit/ Developer in an SEZ - N/N 18/2017-IT

Services imported by a unit or a developer in the Special Economic Zone for authorised operations,
Exempted from the whole of the integrated tax leviable thereon under section 5 of the Integrated Goods and Service Tax Act, 2017.

Intellectual Property Services - N/N 6/2018-IT

The intra-State/inter-State supply of services by way of grant of license or lease to explore or mine petroleum crude or natural gas or both,
has been exempted from so much of CGST as is leviable on the consideration paid to the Central Government in the form of Central Government's share of profit petroleum as defined in the contract entered into by the Central Government in this behalf.

Amendments in Existing

Exemption Related to Health Care

Sl.No. 74A
of notification

Service provided by rehabilitation professionals(Heading 9993)

Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 by way of

- rehabilitation,
- therapy or
- counselling

and such other activity as covered by the said Act

at medical establishments, educational institutions, rehabilitation centers established by Central Government, State Government or Union territory or an entity registered under section 12AA or 12AB of the Income tax Act, 1961

Newly Inserted N/N 07/2021
-CT(R) dt 30/09/2021

Exemption Related to Charitable and Religious Sector

Sl.No. 1
of notification

Charitable Activities (Chapter 99)

Newly Inserted by N/N 07/2021
CT(R) dt 30/09/2021

Service by an entity registered under section 12AA or 12AB of the Income tax Act, 1961 by way of **charitable activities**

Sl.No. 13
of notification

Religious Activities (Heading 9963 or 9972 or 9995 or any other heading of Section 9)

Services by a person by way of

a) Conduct of any religious ceremony

CASUAL READING



Religious ceremonies are life-cycle rituals including special religious poojas conducted in terms of religious texts by a person so authorised by such religious texts. Occasions like birth, marriage and death involve elaborate religious ceremonies.

b) Renting of precincts of a religious place meant for general public, owned or managed by an entity registered as a charitable or religious trust under

➤ Section 12AA or 12AB of the Income-tax Act, 1961

or

Newly Inserted by N/N 07/2021
CT(R) dt 30/09/2021

➤ A trust or an institution registered under sec 10 (23C) (v)

or

➤ A body or an authority covered under sec 10 (23BBA) of the Income-tax Act



Exemption Related to Transport Sector

Sl. No.19A
of notification

Services by way of transportation of goods by an aircraft from customs station of clearance in India to a place outside India.

Substituted by N/N 07/2021
CT dt 30/09/2021

Note : Nothing contained in this serial number shall apply after the 30th day of September, 2021-2022.

Omitted

Sl. No.19B
of notification

Transportation of Goods by an Vessels (Heading 9965)

Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India.

Substituted by N/N 07/2021
CT dt 30/09/2021

Note : Nothing contained in this serial number shall apply after the 30th day of September, 2021-2022

Omitted

Exemption Related to Entertainment Sector

Sl. No.80
of notification

Service by way of Training or coaching in recreational activities (Heading 9996)

Services by way of **training or coaching** in **recreational activities** relating to-

Newly Inserted N/N 07/2021
-CT(R) dt 30/09/2021

(a) arts or culture, or

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



Exemption in Sports Sector

Sl. No. 9AA
of notification

Service provided by and To FIFA

Services provided by and to Federation Internationale de Football Association (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**.

Newly Inserted N/N 07/2021
-CT(R) dt 30/09/2021

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**

Government Related Services

Sl. No.9D
of notification

Service Provided by an old age home run by Government (Chapter 99)

Services by an **old age home** run by Central Government, State Government or by an entity registered under section 12AA or 12AB of the Income-tax Act, 1961

Newly Inserted by N/N 07/2021
CT dt 30/09/2021

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.

Services Provided to Government

Sl. No.72
of notification

Training Program for Government (Heading 9992)

Services provided to the Central Government, State Government, Union territory administration under any training programme for which **75% or more of the total expenditure** is borne by the Central Government, State Government, Union territory administration.

Newly Inserted N/N 07/2021
-CT(R) dt 30/09/2021

Other Government Sector

Sl. No.43
of notification

Leasing of asset to Indian Railway (Heading 9973 or Heading 9991)

Omitted by
N/N 07/2021 CT(R)
dt 30/09/2021

Services of leasing of assets (rolling stock assets including wagons, coaches, locos) by the Indian Railways Finance Corporation to Indian Railways.

Newly Inserted

Exemption in Sports Sector

Sl. No. 9AB Service provided by and To Asian Football Confederation
of notification

Newly Inserted N/N 07/2021
-CT(R) dt 30/09/2021

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

Sl. No.82B AFC Women's Asia Cup 2022 (chapter 9996)
of notification

Newly Inserted N/N 07/2021
-CT(R) dt 30/09/2021

Services by way of right to admission to the events organised under AFC Women's Asia Cup 2022

Exemption in Government Sector

Sl. No.61A Service by way of granting national permit (Heading 9991)
of notification

Newly Inserted by N/N 07/2021
CT(R) dt 30/09/2021

Services by way of **Granting National Permit**

- ➔ to a goods carriage
- ➔ to operate through-out India / contiguous States.