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[Updated version of the Notification No. 11/2017-Central Tax (Rate)  
dated the 28<sup>th</sup> June, 2017 as amended upto 1<sup>st</sup> December, 2019]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 11/2017-Central Tax (Rate)**

New Delhi, the 28<sup>th</sup> June, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1), [sub-section (3) and sub-section (4)]<sup>1</sup> of section 9, sub-section (1) of section 11, sub-section (5) of section 15[,]<sup>2</sup> sub-section (1) of section 16 [and section 148]<sup>3</sup> of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby notifies that the central tax, on the intra-State supply of services of description as specified in column (3) of the Table below, falling under Chapter, Section or Heading of scheme of classification of services as specified in column (2), shall be levied at the rate as specified in the corresponding entry in column (4), subject to the conditions as specified in the corresponding entry in column (5) of the said Table:-

**Table**

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
1	<b>Chapter 99</b>	<b>All Services</b>		
2	<b>Section 5</b>	<b>Construction Services</b>		
3	<b>Heading 9954</b> (Construction services)	[(i) Construction of affordable residential apartments by a promoter in a Residential Real Estate Project (herein after referred to as RREP) which commences on or after 1 <sup>st</sup> April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item	0.75	Provided that the central tax at the rate specified in column (4) shall be paid in cash, that is, by debiting the electronic cash ledger only;  Provided also that credit of input tax charged on goods

<sup>1</sup> Inserted vide notification No. 03/2019– Central Tax (Rate) dt 29.03.2019

<sup>2</sup> Substituted vide notification No. 03/2019– Central Tax (Rate) dt 29.03.2019. Prior to substitution it read “and”

<sup>3</sup> Inserted vide notification No. 03/2019– Central Tax (Rate) dt 29.03.2019

	<p>(ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> <p>(Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p>		<p>and services used in supplying the service has not been taken except to the extent as prescribed in Annexure I in the case of REP other than RREP and in Annexure II in the case of RREP;</p> <p>Provided also that the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equivalent to the input tax credit attributable to construction in a project, time of supply of which is on or after 1<sup>st</sup> April, 2019, which shall be calculated in the manner as prescribed in the Annexure I in the case of REP other than RREP and in Annexure II in the case of RREP;</p> <p>Provided also that where a registered person (landowner- promoter) who transfers development right or FSI (including additional FSI) to a promoter (developer- promoter) against consideration, wholly or partly, in the form of construction of apartments, -</p>
	<p>(ia) Construction of residential apartments other than affordable residential apartments by a promoter in an RREP which commences on or after 1<sup>st</sup> April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> <p>(Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p>	3.75	<p>(i) the developer-promoter shall pay tax on supply of construction of apartments to the landowner- promoter, and</p> <p>(ii) such landowner – promoter shall be eligible for credit of taxes charged</p>
	<p>(ib) Construction of commercial apartments (shops, offices, godowns etc.) by a promoter in an RREP which commences on or after 1<sup>st</sup> April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> <p>(Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p>	3.75	

		shall apply for valuation of this service)		from him by the developer promoter towards the supply of construction of apartments by developer-promoter to him, provided the landowner- promoter further supplies such apartments to his buyers before issuance of completion certificate or first occupation, whichever is earlier, and pays tax on the same which is not less than the amount of tax charged from him on construction of such apartments by the developer- promoter.
		(ic) Construction of affordable residential apartments by a promoter <b>in a Real Estate Project (herein after referred to as REP) other than RREP</b> , which commences on or after 1 <sup>st</sup> April, 2019 or in an ongoing REP other than RREP in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.  (Provisions of paragraph 2 of this notification shall apply for valuation of this service)	0.75	<i>Explanation. -</i> (i) “developer- promoter” is a promoter who constructs or converts a building into apartments or develops a plot for sale, (ii) “landowner- promoter” is a promoter who transfers the land or development rights or FSI to a developer- promoter for construction of apartments and receives constructed apartments against such transferred rights and sells such apartments to his buyers independently.
		(id) Construction of residential apartments other than affordable residential apartments by a promoter <b>in a REP other than a RREP</b> which commences on or after 1 <sup>st</sup> April, 2019 or in an ongoing REP other than RREP in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.  (Provisions of paragraph 2 of this notification shall apply for valuation of this service)	3.75	Provided also that eighty percent of value of input and input services, [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional

				<p>FSI), electricity, high speed diesel, motor spirit, natural gas], used in supplying the service shall be received from registered supplier only;</p> <p>Provided also that inputs and input services on which tax is paid on reverse charge basis shall be deemed to have been purchased from registered person;</p> <p>Provided also that where value of input and input services received from registered suppliers during the financial year (or part of the financial year till the date of issuance of completion certificate or first occupation of the project, whichever is earlier) falls short of the said threshold of 80 per cent., central tax shall be paid by the promoter on value of input and input services comprising such shortfall at the rate of nine percent on reverse charge basis and all the provisions of the Central Goods and Services Tax Act, 2017 (12 of 2017) shall apply to him as if he is the person liable for paying the tax in relation to the supply of such goods or services or both;</p> <p>Provided also that notwithstanding anything contained herein above, where cement is received from an unregistered person,</p>
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			<p>the promoter shall pay tax on supply of such cement at the applicable rates on reverse charge basis and all the provisions of the Central Goods and Services Tax Act, 2017 (12 of 2017), shall apply to him as if he is the person liable for paying the tax in relation to such supply of cement;</p> <p>(Please refer to the illustrations in annexure III)</p> <p><i>Explanation. -</i></p> <p>1. The promoter shall maintain project wise account of inward supplies from registered and unregistered supplier and calculate tax payments on the shortfall at the end of the financial year and shall submit the same in the prescribed form electronically on the common portal by end of the quarter following the financial year. The tax liability on the shortfall of inward supplies from unregistered person so determined shall be added to his output tax liability in the month not later than the month of June following the end of the financial year.</p> <p>2. Notwithstanding anything contained in Explanation 1 above, tax on cement received from unregistered person shall be paid in the month in which cement is</p>
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				received.
				3. Input Tax Credit not availed shall be reported every month by reporting the same as ineligible credit in GSTR-3B [Row No. 4 (D)(2)].
		(ie) Construction of an apartment in an ongoing project under any of the schemes specified in sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table, in respect of which the promoter has exercised option to pay central tax on construction of apartments at the rates as specified for this item.	6	Provided that in case of ongoing project, the registered person shall exercise one time option in the Form at Annexure IV to pay central tax on construction of apartments in a project at the rates as specified for item (ie) or (if), as the case may be, by the [20 <sup>th</sup> ] <sup>4</sup> of May, 2019;
		(Provisions of paragraph 2 of this notification shall apply for valuation of this service)		Provided also that where the option is not exercised in Form at annexure IV by the [20 <sup>th</sup> ] <sup>5</sup> of May, 2019, option to pay tax at the rates as applicable to item (i) or (ia) or (ib) or (ic) or (id) above, as the case may be, shall be deemed to have been exercised;
		(if) Construction of a complex, building, civil structure or a part thereof, including,-  (i) commercial apartments (shops, offices, godowns etc.) by a promoter <b>in a REP other than RREP</b> ,  (ii) residential apartments in an ongoing project, other than affordable residential apartments, in respect of which the promoter has exercised option to pay central tax on construction of apartments at the rates as specified for this item in the manner prescribed herein,  but excluding supply by way of services	9	Provided also that invoices for supply of the service can be issued during the period from 1 <sup>st</sup> April 2019 to [20 <sup>th</sup> ] <sup>6</sup> May 2019 before exercising the option, but such invoices shall be in accordance with the option to be exercised.]; <sup>7</sup>

<sup>4</sup> Substituted vide notification No. 10/2019– Central Tax (Rate) dt 10.05.2019. Prior to substitution it read “10<sup>th</sup>”

<sup>5</sup> Substituted vide notification No. 10/2019– Central Tax (Rate) dt 10.05.2019. Prior to substitution it read “10<sup>th</sup>”

<sup>6</sup> Substituted vide notification No. 10/2019– Central Tax (Rate) dt 10.05.2019. Prior to substitution it read “10<sup>th</sup>”

<sup>7</sup> Substituted vide notification No. 03/2019 – Central Tax (Rate) dt 29.03.2019. Prior to substitution it read:

	<p>specified at items (i), (ia), (ib), (ic), (id) and (ie) above intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> <p><i>Explanation.</i> -For the removal of doubt, it is hereby clarified that, supply by way of services specified at items (i), (ia), (ib), (ic), (id) and (ie) in column (3) shall attract central tax prescribed against them in column (4) subject to conditions specified against them in column (5) and shall not be levied at the rate as specified under this entry.</p> <p>(Provisions of paragraph 2 of this notification shall apply for valuation of this service</p>		
	***	***	***] <sup>8</sup>
	<p>[(iii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied to the {Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity}<sup>9</sup> by way of construction,</p>	6	<p>[Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union</p>

<p>“(i) Construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p>	9	-“
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<sup>8</sup> Omitted vide notification No. 3/2019-Central Tax(Rate) dt. 29.03.2019. The following was omitted:

<p>“(ii) composite supply of works contract as defined in clause 119 of section 2 of Central Goods and Services Tax Act, 2017.</p>	9	-“
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<sup>9</sup> Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read “Government, a local authority or a Governmental authority”

		erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, -  (a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958);  (b) canal, dam or other irrigation works;  (c) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal.		territory or local authority, as the case may be;] <sup>10]</sup> <sup>11</sup>
		[(iv) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above] <sup>12</sup> supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,-  (a) a road, bridge, tunnel, or terminal for road transportation for use by general public;  (b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv AwaasYojana;  [(c) a civil structure or any other original works pertaining to the “In-situ redevelopment of existing slums using land as a resource, under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban)] <sup>13</sup>	6	-] <sup>17</sup>

<sup>10</sup> Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read “-”.

<sup>11</sup> Inserted vide notification No. 20/2017– Central Tax (Rate) dt 22.08.2017.

<sup>12</sup> Inserted vide notification No. 3/2019—Central Tax(Rate) dt 29.03.2019.

<sup>13</sup> Substituted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018. Prior to substitution it read “(c) a civil structure or any other original works pertaining to the “In-situ rehabilitation of existing slum dwellers using land as a



		<p>(d) a civil structure or any other original works pertaining to the “Beneficiary led individual house construction / enhancement” under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana;</p> <p>[(da) a civil structure or any other original works pertaining to the “Economically Weaker Section (EWS) houses” constructed under the Affordable Housing in partnership by State or Union territory or local authority or urban development authority under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);]<sup>14</sup></p> <p>[(db) a civil structure or any other original works pertaining to the “houses constructed or acquired under the Credit Linked Subsidy Scheme for Economically Weaker Section (EWS)/ Lower Income Group (LIG)/ Middle Income Group-1 (MIG-1)/ Middle Income Group-2 (MIG-2)” under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);]<sup>15</sup></p> <p>(e) a pollution control or effluent treatment plant, except located as a part of a factory; or</p> <p>(f) a structure meant for funeral, burial or cremation of deceased</p> <p>[(g) a building owned by an entity registered under section 12AA of the Income Tax Act, 1961 (43 of 1961), which is used for carrying out the activities of providing, centralised cooking or distribution, for mid-day meals under the mid-day meal scheme sponsored by the Central Government, State Government, Union territory or local authorities.]<sup>16</sup></p>		
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resource through private participation” under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana, only for existing slum dwellers;”

<sup>17</sup> Inserted vide notification No. 20/2017– Central Tax (Rate) dt 22.08.2017

<sup>14</sup> Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.

<sup>15</sup> Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.

<sup>16</sup> Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.

		<p>[(v) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, [other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above]<sup>18</sup> supplied by way of construction, erection, commissioning, or installation of original works pertaining to,-</p> <p>(a) railways, [including]<sup>19</sup> monorail and metro;</p> <p>(b) a single residential unit otherwise than as a part of a residential complex;</p> <p>(c) low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India;</p> <p>(d) low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under- (1) the “Affordable Housing in Partnership” component of the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana; (2) any housing scheme of a State Government;</p> <p>[(da) low-cost houses up to a carpet area of 60 square metres per house in an affordable housing project which has been given infrastructure status vide notification of Government of India, in Ministry of Finance, Department of Economic Affairs vide F. No. 13/6/2009-INF, dated the 30th March, 2017;]<sup>20</sup></p>	6	-] <sup>21</sup>
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<sup>18</sup> Inserted vide notification No. 3/2019—Central Tax(Rate) dt 29.03.2019.

<sup>19</sup> Substituted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018. Prior to substitution it read “excluding”

<sup>20</sup> Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.

<sup>21</sup> Inserted vide notification No. 20/2017– Central Tax (Rate) dt 22.08.2017

		<p>(e) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or</p> <p>(f) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.</p>		
		<p>[(va) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of affordable residential apartments covered by sub- clause (a) of clause (xvi) of paragraph 4 below, in a project which commences on or after 1<sup>st</sup> April, 2019, or in an ongoing project in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if), as the case may be, in the manner prescribed therein,</p>	6	<p>Provided that carpet area of the affordable residential apartments as specified in the entry in column (3) relating to this item, is not less than 50 per cent. of the total carpet area of all the apartments in the project;</p> <p>Provided also that for the purpose of determining whether the apartments at the time of supply of the service are affordable residential apartments covered by sub- clause (a) of clause (xvi) of paragraph 4 below or not, value of the apartments shall be the value of similar apartments booked nearest to the date of signing of the contract for supply of the service specified in the entry in column (3) relating to this item;</p> <p>Provided also that in case it finally turns out that the carpet area of the affordable residential apartments booked or sold before or after completion, for which gross amount actually charged was forty five lakhs rupees or less and the actual carpet area was</p>

				within the limits prescribed in sub- clause (a) of clause (xvi) of paragraph 4 below, was less than 50 per cent. of the total carpet area of all the apartments in the project, the recipient of the service, that is, the promoter shall be liable to pay such amount of tax on reverse charge basis as is equal to the difference between the tax payable on the service at the applicable rate but for the rate prescribed herein and the tax actually paid at the rate prescribed herein] <sup>22</sup>
		[[vi) [Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, {other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above} <sup>23</sup> provided] <sup>24</sup> to the Central Government, State Government, Union Territory, [a local authority, a Governmental Authority or a Government Entity] <sup>25</sup> by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of – (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or(iii) an art or cultural establishment; or	6	{Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be} <sup>27</sup> ] <sup>28</sup> ] <sup>29</sup>

<sup>22</sup> Inserted vide notification No. 3/2019—Central Tax(Rate) dt 29.03.2019.

<sup>23</sup> Inserted vide notification No. 3/2019—Central Tax(Rate) dt 29.03.2019.

<sup>24</sup>Substituted vide notification No. 46/2017 – Central Tax (Rate) dt 14.11.2017. Prior to substitution it read “Services provided”

<sup>25</sup> Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read “a local authority or a Governmental authority”

<sup>27</sup> Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read “-”.

<sup>28</sup>Substituted vide notification No. 24/2017 – Central Tax (Rate) dt 21.09.2017. Prior to substitution it read “Construction services other than (i), (ii), (iii), (iv) and (v) above.”

<sup>29</sup>Inserted “Construction services other than (i), (ii), (iii), (iv) and (v) above.” vide notification No. 20/2017– Central Tax (Rate) dt 22.08.2017

	<p>(c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017.</p> <p>[<i>Explanation.</i>- For the purposes of this item, the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.]<sup>26</sup></p>		
	<p>[[vii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75 per cent. of the value of the works contract) provided to the Central Government, State Government, Union territory, local authority, a Governmental Authority or a Government Entity.</p>	2.5	<p>Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be]<sup>30</sup>]<sup>31</sup></p>
	<p>[[viii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 and associated services, in respect of offshore works contract relating to oil and gas exploration and production (E&amp;P) in the offshore area beyond 12 nautical miles from the nearest point of the appropriate base line.</p>	6	<p>-]<sup>32</sup></p>
	<p>[[ix) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (iii) or item (vi) above to the Central Government, State Government, Union territory, a local authority, a Governmental</p>	6	<p>Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union</p>

<sup>26</sup> Inserted vide notification No. 17/2018 –Central Tax (Rate) dt 26.07.2018

<sup>30</sup> Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read “Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above.”

<sup>31</sup> Inserted “Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above.” vide notification No. 24/2017- Central Tax (Rate) dt. 21.09.2017.

<sup>32</sup> Inserted vide notification No. 31/2017– Central Tax (Rate) dt 13.10.2017

		Authority or a Government Entity.		territory or local authority, as the case may be.] <sup>33</sup> <sup>34</sup>
		[(x) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (vii) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.	2.5	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.] <sup>35</sup>
		[(xi) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.	2.5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> no. (iv)].] <sup>36</sup>
		<p>[(xii) Construction services other than (i), (ia), (ib), (ic), (id), (ie), (if), (iii), (iv), (v), (va), (vi), (vii), (viii), (ix), (x) and (xi) above.</p> <p>Explanation. - For the removal of doubt, it is hereby clarified that, supply by way of services specified at items (i), (ia), (ib), (ic), (id), (ie) and (if) in column (3) shall attract central tax prescribed against them in column (4) subject to conditions specified against them in column (5) and shall not be levied at the rate as specified under this entry.]<sup>37</sup></p>	9	-] <sup>38</sup>
4	<b>Section 6</b>	<b>Distributive Trade Services; Accommodation, Food and Beverage Service; Transport Services; Gas and</b>	9	-

<sup>33</sup> Substituted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018. Prior to substitution it read:

“(ix) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above	9	-“
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<sup>34</sup> Inserted

“(ix) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above	9	-“
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vide notification No. 31/2017– Central Tax (Rate) dt 13.10.2017

<sup>35</sup> Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.

<sup>36</sup> Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.

<sup>37</sup> Substituted vide notification No. 3/2019 – Central Tax (Rate) dt 29.03.2019. Prior to substitution it read:

“(xii) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii), (viii), (ix), (x) and (xi) above {and serial number 38 below}<sup>A</sup>.”;

A. Inserted vide notification No. 27/2018-Central Tax(Rate) dt. 31.12.2018.

<sup>38</sup> Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.

		<b>Electricity Distribution Services</b>		
5	<b>Heading 9961</b>	<p>Services in wholesale trade.</p> <p><i>Explanation-</i> This service does not include sale or purchase of goods but includes:</p> <ul style="list-style-type: none"> <li>– Services of commission agents, commodity brokers, and auctioneers and all other traders who negotiate whole sale commercial transactions between buyers and sellers, for a fee or commission’</li> <li>– Services of electronic whole sale agents and brokers,</li> <li>– Services of whole sale auctioning houses.</li> </ul>	9	-
6	<b>Heading 9962</b>	<p>Services in retail trade.</p> <p><i>Explanation-</i> This service does not include sale or purchase of goods</p>	9	-
7	<b>Heading 9963</b> (Accommodation, food and beverage services)	<p><del>[(i) Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent.</del></p> <p><del><i>Explanation I.</i> This item includes such supply at a canteen, mess, cafeteria or dining space of an institution such as a [***]</del><sup>39</sup></p>	<del>2.5</del>	<p><del>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken</del></p> <p><del>[Please refer to Explanation no. (iv)]</del><sup>40</sup><sup>41</sup></p>

<sup>39</sup> Omitted vide notification No. 27/2018-Central Tax(Rate) dt. 31.12.2018. The following was omitted: “school, college”

<sup>40</sup> Substituted vide notification No. 13/2018 – Central Tax (Rate) dt 26.07.2018. Prior to substitution it read:

	<p><del>hospital, industrial unit, office, by such institution or by any other person based on a contractual arrangement with such institution for such supply, provided that such supply is not event based or occasional.</del></p> <p><del>Explanation 2. This item excludes the supplies covered under item 7 (v).</del></p> <p><del>Explanation 3. "declared tariff" includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</del></p> <p>["(i) Supply of „hotel accommodation“ having value of supply of a unit of accommodation above one thousand rupees but less than or equal to seven thousand five hundred rupees per unit per day or equivalent.</p>	6	-] <sup>42</sup>
	<p><del>[(ia) Supply, of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation</del></p>	2.5	<del>Provided that credit of input tax charged on goods and services used in supplying the service has not been</del>

<p>“(i) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent.</p> <p><i>Explanation.-</i> “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</p>	2.5	<p>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]”</p>
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<sup>41</sup>Substituted vide notification No. 46/2017 – Central Tax (Rate) dt 14.11.2017. Prior to substitution it read:

<p>“(i) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, neither having the facility of air-conditioning or central air-heating in any part of the establishment, at any time during the year nor having licence or permit or by whatever name called to serve alcoholic liquor for human consumption.</p>	6	-”
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<sup>42</sup> Substituted vide notification No. 20/2019 – Central Tax (Rate) dt 30.09.2019.





	<p><del>[(iii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent.</del></p> <p><del>Explanation.—“declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</del></p> <p>[(iii) Supply of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms.</p>	<p>9</p> <p>2.5</p>	<p><del>]</del><sup>47</sup></p> <p>Provided that credit of input tax charged on goods and services used in supplying 2 the service has not been taken [Please refer to Explanation no. (iv)]<sup>48</sup></p>
	<p>[***</p> <p>[(iv) Supply of ‘outdoor catering’, at premises</p>	<p>***</p> <p>2.5</p>	<p>***]<sup>49</sup></p> <p>Provided that credit of input</p>

<sup>47</sup> Substituted vide notification No. 46/2017 – Central Tax (Rate) dt 14.11.2017. Prior to substitution it read:

“(iii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, having licence or permit or by whatever name called to serve alcoholic liquor for human consumption.	9	-”
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<sup>48</sup> Substituted vide notification No. 20/2019 – Central Tax (Rate) dt 30.09.2019

<sup>49</sup> Omitted item (iv) vide notification No. 46/2017-Central Tax(Rate) dt. 14.11.2017. The following was omitted:

“(iv) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, having the facility of air-conditioning or central air-heating in any part of the establishment, at any time during the year.	9	-”
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	other than 'specified premises' provided by any person other than- (a) suppliers providing 'hotel accommodation' at 'specified premises', or (b) suppliers located in 'specified premises'.		tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation (iv)] <sup>50</sup>
	<del>[(v) Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature.</del> [(v) Composite supply of „outdoor catering“ together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) at premises other than “specified premises” provided by any person other than- (a) suppliers providing “hotel accommodation” at “specified premises”, or (b) suppliers located in „specified premises“.	9  2.5	<del>+</del> <sup>51</sup>  Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation (iv)] <sup>52</sup>
	<del>(vi) Accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having [value of supply]<sup>53</sup> of a unit of accommodation of two thousand five hundred rupees and above but less than seven thousand five hundred rupees per unit per day or equivalent.</del> [***] <sup>54</sup> [(vi) Accommodation, food and beverage services other than (i) to (v) above  Explanation: (a) For the removal of doubt, it is hereby clarified that, supplies covered by items (ii), (iii), (iv) and	9	-

<sup>50</sup> Substituted vide notification No. 20/2019 – Central Tax (Rate) dt 30.09.2019

<sup>51</sup> Substituted vide notification No. 13/2018 – Central Tax (Rate) dt 26.07.2018. Prior to substitution it read:

“(v) Supply, by way of or as part of any service or in any other manner whatsoever in outdoor catering wherein goods, being food or any other article for human consumption or any drink (whether or not alcoholic liquor for human consumption), as a part of such outdoor catering and such supply or service is for cash, deferred payment or other valuable consideration.	9	-”
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<sup>52</sup> vide notification No. 20/2019 – Central Tax (Rate) dt 30.09.2019

<sup>53</sup> Substituted vide notification No. 13/2018 – Central Tax (Rate) dt 26.07.2018. Prior to substitution it read “declared tariff”.

<sup>54</sup> Omitted *Explanation* vide notification No. 13/2018-Central Tax(Rate) dt. 26.07.2018. The following was omitted:  
“*Explanation.-* “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.”

	<p>(v) in column (3) shall attract central tax prescribed against them in column (4) subject to conditions specified against them in column (5), which is a mandatory rate and shall not be levied at the rate as specified under this entry.</p> <p>(b) This entry covers supply of 'restaurant service' at 'specified premises'</p> <p>(c) This entry covers supply of 'hotel accommodation' having value of supply of a unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.</p> <p>(d) This entry covers supply of 'outdoor catering', provided by suppliers providing 'hotel accommodation' at 'specified premises', or suppliers located in 'specified premises'.</p> <p>(e) This entry covers composite supply of 'outdoor catering' together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) provided by suppliers providing 'hotel accommodation' at 'specified premises', or suppliers located in 'specified premises'.</p>	9	-] <sup>55</sup>
	<del>(vii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, including but not limited to food or any other article for human consumption or any drink (whether or not alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration, in a premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) together with renting of such premises.</del>	9	-
	<del>(viii) Accommodation in hotels including five star hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having [value of supply]<sup>56</sup> of a unit of accommodation of seven thousand and five hundred rupees and above per unit per day or</del>	14	-

<sup>55</sup> Substituted vide notification No. 20/2019 – Central Tax (Rate) dt 30.09.2019

<sup>56</sup> Substituted vide notification No. 13/2018 – Central Tax (Rate) dt 26.07.2018. Prior to substitution it read "declared tariff".

		<p><del>equivalent.</del>  <del>[***]<sup>57</sup></del></p> <p><del>[(ix) Accommodation, food and beverage services other than (ii), (iii), (v), (vi), (vii) and (viii) above.</del></p> <p><del><i>Explanation.</i> For the removal of doubt, it is hereby clarified that, supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent shall attract central tax @ 2.5% without any input tax credit under item (i) above and shall not be levied at the rate as specified under this entry.]<sup>58</sup></del></p>		
8	<b>Heading 9964</b> (Passenger transport services)	<p>(i) Transport of passengers, with or without accompanied belongings, by rail in first class or air conditioned coach.</p> <p>(ii) Transport of passengers, with or without accompanied belongings by-</p> <p style="padding-left: 40px;">(a) air conditioned contract carriage other than motorcab;</p> <p style="padding-left: 40px;">(b) air conditioned stage carriage;</p> <p style="padding-left: 40px;">(c) radio taxi.</p> <p><i>Explanation.-</i></p>	<p>2.5</p> <p>2.5</p>	<p>Provided that credit of input tax charged in respect of goods used in supplying the service is not utilised for paying central tax or integrated tax on the supply of the service</p> <p>Provided that credit of input tax charged on goods [and]<sup>59</sup> services used in supplying the service has not been taken  [Please refer to <i>Explanation</i> no. (iv)]</p>

<sup>57</sup> Omitted *Explanation* vide notification No. 13/2018-Central Tax(Rate) dt. 26.07.2018. The following was omitted:  
“*Explanation.-* “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.”

<sup>58</sup> Substituted vide notification No. 46/2017 – Central Tax (Rate) dt 14.11.2017. Prior to substitution it read:  
“(ix) Accommodation, food and beverage services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above.”

<sup>59</sup> Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read “or”

	<p>(a) “contract carriage” has the meaning assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);</p> <p>(b) “stage carriage” has the meaning assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988) ;</p> <p>(c) “radio taxi” means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS).</p>		
	(iii) Transport of passengers, with or without accompanied belongings, by air in economy class.	2.5	<p>Provided that credit of input tax charged on goods used in supplying the service has not been taken</p> <p>[Please refer to <i>Explanation</i> no. (iv)]</p>
	(iv) Transport of passengers, with or without accompanied belongings, by air, embarking from or terminating in a Regional Connectivity Scheme Airport, as notified by the Ministry of Civil Aviation.	2.5	<p>Provided that credit of input tax charged on goods used in supplying the service has not been taken</p> <p>[Please refer to <i>Explanation</i> no. (iv)]</p>
	[(iva) Transportation of passengers, with or without accompanied baggage, by air, by non-scheduled air transport service or charter operations, engaged by specified organisations in respect of religious pilgrimage facilitated by the Government of India, under bilateral arrangement.	2.5	<p>Provided that credit of input tax charged on goods used in supplying the service has not been taken</p> <p>[Please refer to clause (iv) of paragraph 4 relating to <i>Explanation</i>]]<sup>60</sup></p>
	(v) Transport of passengers by air, with or without accompanied belongings, in other than economy class.	6	-
	[[vi) Transport of passengers by any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.5	<p>Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle), has not been</p>

<sup>60</sup> Inserted vide notification No. 27/2018-Central Tax(Rate) dt. 31.12.2018.

				taken. [Please refer to Explanation no. (iv)]
			or	
			6	-] <sup>61]</sup> <sup>62</sup>
		(vii) Passenger transport services other than (i), (ii) (iii), (iv), [(iva),] <sup>63</sup> (v) and (vi) above. (i) Transport of goods by rail (other than services specified at item no. (iv)).	9	-
9	<b>Heading 9965</b> (Goods transport services)	(i) Transport of goods by rail (other than services specified at item no. (iv)).	2.5	Provided that credit of input tax charged in respect of goods in supplying the service is not utilised for paying central tax or integrated tax on the supply of the service
		(ii) Transport of goods in a vessel.	2.5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		[(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). <i>Explanation.-</i> “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
			or	
			6	Provided that the goods transport agency opting to pay central tax @ 6% under this entry shall, thenceforth, be liable to pay central tax @

<sup>61</sup> Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read in column (3) “Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient.” and in column (5) “Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]”

<sup>62</sup> Substituted vide notification No. 20/2017 – Central Tax (Rate) dt 22.08.2017. Prior to substitution there was no option to discharge CGST @6% and take full ITC.

<sup>63</sup> Inserted vide notification No. 27/2018-Central Tax(Rate) dt. 31.12.2018.

				6% on all the services of GTA supplied by it.] <sup>64</sup>
		(iv) Transport of goods in containers by rail by any person other than Indian Railways.	6	-
		[(v) Transportation of [natural gas, petroleum crude, motor spirit (commonly known as petrol), high speed diesel or aviation turbine fuel] <sup>65</sup> through pipeline	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
			or	
			6	-] <sup>66</sup>
		[[vi) Multimodal transportation of goods.  <i>Explanation 1.-</i> (a) “multimodal transportation” means carriage of goods, by at least two different modes of transport from the place of acceptance of goods to the place of delivery of goods by a multimodal transporter; (b) “mode of transport” means carriage of goods by road, air, rail, inland waterways or sea; (c) “multimodal transporter” means a person who,- (A) enters into a contract under which he undertakes to perform multimodal transportation against freight; and (B) acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract.  <i>[Explanation 2.-</i> Nothing contained in this item shall apply to supply of a service other than by way of	6	-] <sup>68</sup> ] <sup>69</sup>

<sup>64</sup> Substituted vide notification No. 20/2017 – Central Tax (Rate) dt 22.08.2017. Prior to substitution there was no option to discharge CGST@6% and take full ITC subject to condition as mentioned in column (5).

<sup>65</sup> Substituted vide notification No. 1/2017 – Central Tax (Rate) dt 25.01.2018. Prior to substitution it read “natural gas”

<sup>66</sup> Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read “Goods transport services other than (i), (ii), (iii) and (iv) above”



		transport of goods from a place in India to another place in India.] <sup>67</sup>		
		[(vii) Goods transport services other than (i), (ii), (iii), (iv), (v) and (vi) above.	9	-] <sup>70</sup>
10	<b>Heading 9966</b> (Rental services of transport vehicles [with operators] <sup>71</sup> )	[[i) Renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle) has not been taken. [Please refer to Explanation no. (iv)]
			or	
			6	-] <sup>72</sup> <sup>73</sup>
		[(ii) Time charter of vessels for transport of goods.	2.5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to Explanation no. (iv)]. <sup>74</sup>
		[(iii) Rental services of transport vehicles with [* * *] <sup>75</sup> operators, other than (i) and (ii) above.	9	-] <sup>76</sup>

<sup>68</sup> Substituted vide notification No. 13/2018 – Central Tax (Rate) dt 26.07.2018. Prior to substitution it read:

"(vi) Goods transport services other than (i), (ii), (iii), (iv) and (v) above.	9	-"
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<sup>69</sup> Inserted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017.

<sup>67</sup> Inserted vide notification No. 30/2018 – Central Tax (Rate) dt 31.12.2018.

<sup>70</sup> Inserted vide notification No. 13/2018 – Central Tax (Rate) dt 26.07.2018.

<sup>71</sup> Inserted vide notification No. 20/2019 – Central Tax (Rate) dt 30.09.2019

<sup>72</sup> Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read in column (3) "Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient." and in column (5) "Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]"

<sup>73</sup> Substituted vide notification No. 20/2017 – Central Tax (Rate) dt 22.08.2017. Prior to substitution there was no option to discharge CGST @6% and take full ITC.

<sup>74</sup> Substituted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018. Prior to substitution it read:

"(ii) Rental services of transport vehicles with or without operators, other than (i) above.	9	-"
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<sup>75</sup> Omitted vide notification No. 20/2019 – Central Tax (Rate) dt 30.09.2019. The following was omitted "or without"

<sup>76</sup> Inserted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018.

11	<b>Heading 9967</b> (Supporting services in transport)	[(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). <i>Explanation.-</i> “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		(ii) Supporting services in transport other than (i) above.	or	
			6	Provided that the goods transport agency opting to pay central tax @ 6% under this entry shall, thenceforth, be liable to pay central tax @ 6% on all the services of GTA supplied by it.] <sup>77</sup>
12	<b>Heading 9968</b>	Postal and courier services.	9	-
13	<b>Heading 9969</b>	Electricity, gas, water and other distribution services.	9	-
14	<b>Section 7</b>	<b>Financial and related services; real estate services; and rental and leasing services.</b>		
15	<b>Heading 9971</b> (Financial and related services)	(i) Services provided by a foreman of a chit fund in relation to chit. <i>Explanation.-</i> (a) "chit" means a transaction whether called chit, chit fund, chitty, kuri, or by whatever name by or under which a person enters into an agreement with a specified number of persons that every one of them shall subscribe a certain sum of money (or a certain quantity of grain instead) by way of periodical instalments over a definite period and that each subscriber shall, in his turn, as determined by lot or by auction or by tender or in such other manner as may be specified in the chit agreement, be entitled to a prize amount; (b)“foreman of a chit fund” shall have the same meaning as is assigned to the expression “foreman” in clause (j) of section 2 of the Chit Funds Act, 1982 (40 of 1982).	6	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		(ii) Transfer of the right to use any goods for any purpose (whether or not for a specified	Same rate of	-

<sup>77</sup>Substituted vide notification No. 20/2017 – Central Tax (Rate) dt 22.08.2017. Prior to substitution there was no option to discharge CGST@6% and take full ITC subject to condition as mentioned in column (5).

		period) for cash, deferred payment or other valuable consideration.	central tax as on supply of like goods involving transfer of title in goods	
		(iii) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.	Same rate of central tax as on supply of like goods involving transfer of title in goods	-
		<b>*** Omitted</b> <sup>78</sup>	***	***
		[(v) Leasing of motor vehicles purchased and leased prior to 1st July 2017;	65 per cent. of the rate of	-] <sup>79</sup>

<sup>78</sup> Omitted vide notification No. 20/2019 – Central Tax (Rate) dt 30.09.2019. The following was omitted

(iv) Leasing of aircrafts by an operator for operating scheduled air transport service or scheduled air cargo service by way of transaction covered by clause (f) paragraph 5 of Schedule II of the Central Goods and Services Act, 2017. <i>Explanation.-</i> (a) “operator” means a person, organisation or enterprise engaged in or offering to engage in aircraft operations; (b) “scheduled air transport service” means an air transport service undertaken between the same two or more places operated according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, each flight being open to use by members of the public; (c) “scheduled air cargo service” means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, not open to use by passengers.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
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<sup>79</sup>Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read “Financial and related services other than (i), (ii), (iii), and (iv) above.”

			central tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1st July, 2020.	
		[(vi) Service of third party insurance of “goods carriage”	6	-] <sup>80</sup> <sup>81</sup>
		[(vii) Financial and related services other than (i), (ii), (iii), [* * *] <sup>82</sup> (v), and (vi) above.	9	-] <sup>83</sup>
[16]	<b>Heading 9972</b>	(i) Services by the Central Government, State Government, Union territory or local authority to governmental authority or government entity, by way of lease of land.	Nil	-
		(ii) Supply of land or undivided share of land by way of lease or sub lease where such supply is a part of composite supply of construction of flats, etc. specified in the entry in column (3), against serial number 3, at item [(i), (ia), (ib), (ic), (id), (ie) and (if)] <sup>84</sup> .	Nil	-

<sup>80</sup> Substituted vide notification No. 27/2018 – Central Tax (Rate) dt 31.12.2018. Prior to substitution it read:

“(vi) Financial and related services other than (i), (ii), (iii), (iv) and (v) above.	9	-”
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<sup>81</sup> Inserted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017

<sup>82</sup> Omitted vide notification No. 20/2019 – Central Tax (Rate) dt 30.09.2019. The following was omitted, (iv)

<sup>83</sup> Inserted vide notification No. 27/2018-Central Tax(Rate) dt. 31.12.2018.

<sup>84</sup> Substituted vide notification No. 3/2019-Central Tax(Rate) dt 29.03.2019. Prior to substitution it read: “sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item(d) and sub-item (da)of item (v); and sub-item (c) of item (vi)”

		Provided that nothing contained in this entry shall apply to an amount charged for such lease and sub-lease in excess of one third of the total amount charged for the said composite supply. Total amount shall have the same meaning for the purpose of this proviso as given in paragraph 2 of this notification.		
		(iii) Real estate services other than (i) and (ii) above.	9	-] <sup>85</sup>
17	<b>Heading 9973</b> (Leasing or rental services [* * *] <sup>86</sup> without operator)	(i) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right in respect of goods other than Information Technology software.	6	-
		(ii) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right in respect of Information Technology software. [Please refer to <i>Explanation</i> no. (v)]	9	-
		(iii) Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.	Same rate of central tax as on supply of like goods involving transfer of title in goods	-
		(iv) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.	Same rate of central tax as on supply of like goods involvi	-

<sup>85</sup> Substituted vide notification No. 1/2018-Central Tax (Rate) dt 25.01.2018. Prior to substitution it read:

"16	Heading 9972	Real estate services.	9	-"
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<sup>86</sup> Omitted vide notification No. 20/2019 – Central Tax (Rate) dt 30.09.2019. The following was omitted “,with or”

			ng transfe r of title in goods	
		***	***	***Omitted] <sup>87</sup>
		[(vi) Leasing of motor vehicles purchased and leased prior to 1 <sup>st</sup> July 2017;	65 per cent. Of the rate of central tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or	-] <sup>88</sup>

<sup>87</sup> Omitted vide notification No. 20/2019 – Central Tax (Rate) dt 30.09.2019. The following was omitted

(v) Leasing of aircrafts by an operator for operating scheduled air transport service or scheduled air cargo service by way of transaction covered by clause (f) paragraph 5 of Schedule II of the Central Goods and Services Act, 2017. <i>Explanation.-</i> (a) “operator” means a person, organisation or enterprise engaged in or offering to engage in aircraft operations; (b) “scheduled air transport service” means an air transport service undertaken between the same two or more places operated according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, each flight being open to use by members of the public; (c) “scheduled air cargo service” means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, not open to use by passengers.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
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<sup>88</sup>Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read “Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv) and (v) above.”

			after 1 <sup>st</sup> July, 2020.	
				] <sup>89</sup> <sup>90</sup> [Omitted] <sup>91</sup>
		{ (viia) Leasing or renting of goods	Same rate of central tax as applica ble on supply of like goods involvi ng transfe r of title in goods.	-
		[[ (viii) Leasing or rental services, without operator, other than (i), (ii), (iii), (iv), (v), and (viia) above.] <sup>92</sup>	9	-] <sup>93</sup> } <sup>94</sup>
18	<b>Section 8</b>	<b>Business and Production Services</b>		
19	<b>Heading 9981</b>	Research and development services.	9	-
20	<b>Heading 9982</b>	Legal and accounting services.	9	-

<sup>89</sup> Substituted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018. prior to substitution it read:

“(vii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v) and (vi) above.	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods	-“
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<sup>90</sup> Inserted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017.

“(vii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v) and (vi) above.	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods	-“
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<sup>91</sup> Omitted vide notification No. 20/2019 – Central Tax (Rate) dt 30.09.2019. The following was omitted

[[ (vii) Time charter of vessels for transport of goods.	2.5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to Explanation no. (iv)].
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<sup>92</sup> Substituted vide notification No. 20/2019 – Central Tax (Rate) dt 30.09.2019. prior to substitution it read

[[ (viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viia) above.
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<sup>93</sup> Inserted vide notification No. 1/2018- Central Tax (Rate) dt 25.01.2018

<sup>94</sup> Substituted vide notification No. 27/2018 – Central Tax (Rate) dt 31.12.2018. prior to substitution it read:

“(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi) and (vii) above.	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods	-“
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21	<b>Heading 9983</b> (Other professional, technical and business services)	(i) Selling of space for advertisement in print media.	2.5	-
		[(ia) Other professional, technical and business services relating to exploration, mining or drilling of petroleum crude or natural gas or both	6	-] <sup>95</sup>
		(ii) Other professional, technical and business services other than [(i) and (ia) above] <sup>96</sup> [and serial number 38 below] <sup>97</sup> .	9	-
[22]	<b>Heading 9984</b> (Telecommunications, broadcasting and information supply services)	(i) Supply consisting only of e-book. <i>Explanation.-</i> For the purposes of this notification, “e-books” means an electronic version of a printed book (falling under tariff item 4901 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)) supplied online which can be read on a computer or a hand held device.	2.5	-
		(ii) Telecommunications, broadcasting and information supply services other than (i) above.	9	-] <sup>98</sup>
23	<b>Heading 9985</b> (Support services)	(i) Supply of tour operators services. <i>Explanation.-</i> "tour operator" means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours.	2.5	1. Provided that credit of input tax charged on goods and services used in supplying the service[, other than the input tax credit of input service in the same line of business (i.e. tour operator service procured from another tour operator)] <sup>99</sup> has not been taken [Please refer to <i>Explanation</i> no. (iv)] 2. The bill issued for supply of this service indicates that it is inclusive of charges of accommodation and transportation required for such a tour and the amount charged in the bill is the gross amount charged for such a tour including the

<sup>95</sup> Inserted vide notification No. 20/2019 – Central Tax (Rate) dt 30.09.2019

<sup>96</sup> Substituted vide notification No. 20/2019 – Central Tax (Rate) dt 30.09.2019. prior to substitution it read “(i) above”

<sup>97</sup> Inserted vide notification No. 27/2018 – Central Tax (Rate) dt 31.12.2018.

<sup>98</sup> Substituted vide notification No. 13/2018-Central Tax (Rate) dt 26.07.2018. Prior to substitution it read:

“22	Heading 9984	Telecommunications, broadcasting and information supply services.	9	-“
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<sup>99</sup> Inserted vide notification No. 1/2018- Central Tax (Rate) dt 25.01.2018



				charges of accommodation and transportation required for such a tour.
		[(ii) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.	2.5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> no. (iv)]. <sup>100</sup>
		[(iii) Support services other than (i) and (ii) above.	9	-] <sup>101</sup>
24	<b>Heading 9986</b> [(Support services to agriculture, hunting, forestry, fishing, mining and utilities)] <sup>102</sup>	(i) Support services to agriculture, forestry, fishing, animal husbandry. <i>Explanation.</i> – “Support services to agriculture, forestry, fishing, animal husbandry” mean – (i) Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of— (a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing; (b) supply of farm labour; (c) 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 the essential characteristics of agricultural produce but make it only marketable for the primary market; (d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;	Nil	-

<sup>100</sup> Substituted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018. Prior to substitution it read:

“(ii) Support services other than (i) above	9	-”
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<sup>101</sup> Inserted vide notification No. 1/2018- Central Tax (Rate) dt 25.01.2018

<sup>102</sup> Inserted vide notification No. 20/2019 – Central Tax (Rate) dt 30.09.2019

		<p>(e) loading, unloading, packing, storage or warehousing of agricultural produce;</p> <p>(f) agricultural extension services;</p> <p>(g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.</p> <p>[(h) services by way of fumigation in a warehouse of agricultural produce.]<sup>103</sup></p> <p>(ii) Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.</p> <p>(iii) 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, fibre, fuel, raw material or other similar products or agricultural produce.</p>		
		[(ii)[Support services to] <sup>104</sup> exploration, mining or drilling of petroleum crude or natural gas or both.	6	-] <sup>105</sup>
		[(iii) Support services to mining, electricity, gas and water distribution other than (ii) above.	9	-] <sup>106</sup>
[25	<b>Heading 9987</b>	<p>(i) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.</p> <p>(ii) Maintenance, repair and installation (except construction) services, other than (i) above [and serial number 38 below]<sup>107</sup>.</p>	2.5	<p>Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> no. (iv)].</p>
			9	-] <sup>108</sup>

<sup>103</sup> Inserted vide notification No. 1/2018- Central Tax (Rate) dt 25.01.2018

<sup>104</sup> Substituted vide notification No. 20/2019 – Central Tax (Rate) dt 30.09.2019. Prior to substitution it read “Service of”

<sup>105</sup> Substituted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018. Prior to substitution it read:

“(ii) Support services to mining, electricity, gas and water distribution.	9	-”
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<sup>106</sup> Inserted vide notification No. 1/2018- Central Tax (Rate) dt 25.01.2018

<sup>107</sup> Inserted vide notification No. 27/2018 – Central Tax (Rate) dt 31.12.2018.

<sup>108</sup> Substituted vide notification No. 1/2018-Central Tax (Rate) dt 25.01.2018. Prior to substitution it read:

“25	Heading 9987	Maintenance, repair and installation (except construction) services.	9	-”
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26	<b>Heading 9988</b> (Manufacturing services on physical inputs (goods) owned by others)	(i) Services by way of job work in relation to- (a) Printing of newspapers; [(b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975)] <sup>109</sup> ; [(c) all products [,other than diamonds,] <sup>110</sup> falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);] <sup>111</sup> (d) Printing of books (including Braille books), journals and periodicals; [(da) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 2.5per cent. or Nil] <sup>112</sup> (e) Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975). [(ea) manufacture of leather goods or foot wear falling under Chapter 42 or 64 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975) respectively;] <sup>113</sup> [(f) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975); (g) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975), except dog and cat food put up for retail sale falling under tariff item 23091000 of the said Chapter; (h) manufacture of clay bricks falling under tariff item 69010010 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);] <sup>114</sup> [(i) manufacture of handicraft goods.  <i>Explanation.-</i> The expression “handicraft	2.5	-
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<sup>109</sup> Substituted vide notification No. 20/2017 – Central Tax (Rate) dt 22.08.2017. Prior to substitution it read “Textile yarns (other than of man-made fibres) and textile fabrics;”

<sup>110</sup> Inserted vide notification No. 20/2019 – Central Tax (Rate) dt 30.09.2019

<sup>111</sup> Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read “Cut and polished diamonds; precious and semi-precious stones; or plain and studded jewellery of gold and other precious metals, falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);”

<sup>112</sup> Inserted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017

<sup>113</sup> Inserted vide notification No. 1/2018- Central Tax (Rate) dt 25.01.2018

<sup>114</sup> Inserted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017

		goods” shall have the same meaning as assigned to it in the notification No. 32/2017 -Central Tax, dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1158 (E), dated the 15th September, 2017 as amended from time to time.] <sup>115</sup> [****] <sup>116</sup>		
		[(ia)Services by way of job work in relation to- (a) manufacture of umbrella; (b) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 6per cent	6	-] <sup>117</sup>
		[(ib) Services by way of job work in relation to diamonds falling under chapter-71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);	0.75	-
		(ic) Services by way of job work in relation to bus body building;  [“Explanation- For the purposes of this entry, the term “bus body building” shall include building of body on chassis of any vehicle falling under chapter 87 in the First Schedule to the Customs Tariff Act, 1975.”] <sup>118</sup>	9	-
		(id) Services by way of job work other than (i), (ia), (ib) and (ic) above	6	-] <sup>119</sup>
		[(ii) Services by way of any treatment or process on goods belonging to another person, in relation to- (a) printing of newspapers; (b) printing of books (including Braille books), journals and periodicals {(c) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 2.5 per cent. or Nil.} <sup>120</sup>	2.5	-] <sup>121</sup>

<sup>115</sup> Inserted vide notification No. 46/2017-- Central Tax (Rate) dt. 14.11.2017

<sup>116</sup> Omitted *Explanation* vide Notf 20/2017 – Central Tax (Rate) dt 22.08.2017. The following was omitted “Explanation.- “man made fibres” means staple fibres and filaments of organic polymers produced by manufacturing processes either,- (a) by polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process [for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)]; or (b) by dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates”

<sup>117</sup> Inserted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017

<sup>118</sup> Inserted vide notification No. 26/2019 – Central Tax (Rate) dt 22.11.2019

<sup>119</sup> Inserted vide notification No. 20/2019 – Central Tax (Rate) dt 30.09.2019

<sup>120</sup> Inserted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017

<sup>121</sup> Substituted vide notification No. 20/2017 – Central Tax (Rate) dt 22.08.2017. Prior to substitution it read in column (3) “Manufacturing services on physical inputs (goods) owned by others, other than (i) above”

		[(iia) Services by way of any treatment or process on goods belonging to another person, in relation to printing of all goods falling under Chapter 48 or 49, which attract CGST @ 6per cent.	6	-] <sup>122</sup>
		[[ (iii) Tailoring services.	2.5	-] <sup>123</sup> ] <sup>124</sup>
		[(iv) Manufacturing services on physical inputs (goods) owned by others, other than (i), (ia), [(ib), (ic), (id),] <sup>125</sup> (ii), (iia) and (iii) above.	9	-] <sup>126</sup>
27	<b>Heading 9989</b>	[[ (i) Services by way of printing of all goods falling under Chapter 48 or 49 [including newspapers, books (including Braille books), journals and periodicals], which attract CGST @ 6 per cent. or 2.5per cent. or Nil, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	6	-] <sup>127</sup> ] <sup>128</sup>
		[(ii) Other manufacturing services; publishing, printing and reproduction services; materials recovery services, other than (i) above.	9	-] <sup>129</sup>
28	<b>Section 9</b>	<b>Community, Social and Personal Services and other miscellaneous services</b>		
29	<b>Heading 9991</b>	Public administration and other services provided to the community as a whole; compulsory social security services.	9	-
30	<b>Heading 9992</b>	Education services.	9	-
31	<b>Heading 9993</b>	Human health and social care services.	9	-
[32	<b>Heading 9994</b>	(i) Services by way of treatment of effluents by a Common Effluent Treatment Plant.	6	-
		(ii) Sewage and waste collection, treatment	9	-] <sup>130</sup>

<sup>122</sup> Inserted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017

<sup>123</sup> Substituted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018. Prior to substitution it read:

“(iii) Manufacturing services on physical inputs (goods) owned by others, other than (i) {, (ia), (ii) and (iia)} <sup>A</sup> above.	9	-”
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A. inserted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read “and (ii)”

<sup>124</sup> Inserted vide notification No. 20/2017 – Central Tax (Rate) dt 22.08.2017

<sup>125</sup> Inserted vide notification No. 20/2019 – Central Tax (Rate) dt 30.09.2019

<sup>126</sup> Inserted vide notification No. 1/2018- Central Tax (Rate) dt 25.01.2018

<sup>127</sup> Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read “Services by way of printing of newspapers, books (including Braille books), journals and periodicals, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.”

<sup>128</sup> Inserted vide notification No. 20/2017 – Central Tax (Rate) dt 22.08. 2017

<sup>129</sup> Substituted vide notification No. 20/2017 – Central Tax (Rate) dt 22.08. 2017. Prior to substitution it read “Other manufacturing services; publishing, printing and reproduction services; materials recovery services.”

<sup>130</sup> Substituted vide notification No. 1/2018-Central Tax (Rate) dt 25.01.2018. Prior to substitution it read:

		and disposal and other environmental protection services other than (i) above.		
33	<b>Heading 9995</b>	Services of membership organisations.	9	-
34	<b>Heading 9996</b> (Recreational, cultural and sporting services)	(i) Services by way of admission or access to circus, Indian classical dance including folk dance, theatrical performance, drama [or planetarium] <sup>131</sup> .	9	-
		(ii) Services by way of admission to exhibition of cinematograph films where price of admission ticket is one hundred rupees or less.	[6] <sup>132</sup>	-
		[(iia) Services by way of admission to exhibition of cinematograph films where price of admission ticket is above one hundred rupees.	9	-] <sup>133</sup>
		[(iii) Services by way of admission to amusement parks including theme parks, water parks, joy rides, merry-go rounds, go-carting and ballet.	9	-] <sup>134</sup>
		[(iia) Services by way of admission to entertainment events or access to amusement facilities including [***] <sup>135</sup> casinos, race club, any sporting event such as Indian Premier League and the like.	14	-] <sup>136</sup>
		(iv) Services provided by a race club by way of totalisator or a license to bookmaker in such club.	14	-
		(v) Gambling.	14	-
		(vi) Recreational, cultural and sporting services other than (i), (ii), [(iia)] <sup>137</sup> (iii), [(iia)], <sup>138</sup> (iv) and (v) above.	9	-

"32	Heading 9994	Sewage and waste collection, treatment and disposal and other environmental protection services	9	-"
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<sup>131</sup> Inserted vide notification No. 20/2017 – Central Tax (Rate) dt 22.08.2017

<sup>132</sup> Substituted vide notification No. 27/2018 – Central Tax (Rate) dt 31.12.2018. Prior to substitution it read "9"

<sup>133</sup> Inserted vide notification No. 27/2018 – Central Tax (Rate) dt 31.12.2018

<sup>134</sup> Substituted vide notification No. 1/2018 – Central Tax (Rate) dt 25.01.2018. Prior to substitution it read:

"(iii) Services by way of admission to entertainment events or access to amusement facilities including exhibition of cinematograph films, theme parks, water parks, joy rides, merry-go rounds, go-carting, casinos, race-course, ballet, any sporting event such as Indian Premier League and the like.	14	-"
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<sup>135</sup> Omitted vide notification No. 27/2018 – Central Tax (Rate) dt 31.12.2018. The following was omitted: "exhibition of cinematograph films,"

<sup>136</sup> Inserted vide notification No. 1/2018- Central Tax (Rate) dt 25.01.2018

<sup>137</sup> Inserted vide notification No. 27/2018 – Central Tax (Rate) dt 31.12.2018.

35	<b>Heading 9997</b>	Other services (washing, cleaning and dyeing services; beauty and physical well-being services; and other miscellaneous services including services nowhere else classified).	9	-
36	<b>Heading 9998</b>	Domestic services.	9	-
37	<b>Heading 9999</b>	Services provided by extraterritorial organisations and bodies.	9	-
[38.	<b>Heading 9954 or 9983 or 9987</b>	<p>Service by way of construction or engineering or installation or other technical services, provided in relation of setting up of following, -</p> <p>(a) Bio-gas plant  (b) Solar power based devices  (c) Solar power generating system  (d) Wind mills, Wind Operated Electricity Generator (WOG)  (e) Waste to energy plants / devices  (f) Ocean waves/tidal waves energy devices/plants</p> <p><i>Explanation:-</i> This entry shall be read in conjunction with serial number 234 of Schedule I of the notification No. 1/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28<sup>th</sup> June, 2017 vide GSR number 673(E) dated 28<sup>th</sup> June, 2017.</p>	9	-] <sup>139</sup>
[39.	Chapter 99	<p>Supply of services other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI) by an unregistered person to a promoter for construction of a project on which tax is payable by the recipient of the services under sub- section 4 of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), as prescribed in notification No. 07 / 2019- Central Tax (Rate), dated 29<sup>th</sup> March, 2019, published in Gazette of India vide G.S.R. No. __, dated 29<sup>th</sup> March, 2019.</p> <p><i>Explanation. -</i>  This entry is to be taken to apply to all</p>	9	-] <sup>140</sup>

<sup>138</sup> Inserted vide notification No. 1/2018- Central Tax (Rate) dt 25.01.2018

<sup>139</sup> Inserted vide notification No. 27/2018 – Central Tax (Rate) dt 31.12.2018.

<sup>140</sup> Inserted vide notification No. 3/2019- Central Tax (Rate) dt 29.03.2019.

		services which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter, section or heading elsewhere in this notification.		
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- [2. In case of supply of service specified in column (3), in item [(i), (ia), (ib), (ic), (id), (ie) and (if)]<sup>141</sup>, against serial number 3 of the Table above, involving transfer of land or undivided share of land, as the case may be, the value of such supply shall be equivalent to the total amount charged for such supply less the value of transfer of land or undivided share of land, as the case may be, and the value of such transfer of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

*Explanation.* –For the purposes of this paragraph, “total amount” means the sum total of,-

- (a) consideration charged for aforesaid service; and
- (b) amount charged for transfer of land or undivided share of land, as the case may be including by way of lease or sublease.]<sup>142</sup>

- [2A. Where a [\* \* \*]<sup>143</sup> person transfers development right or FSI (including additional FSI) to a promoter against consideration, wholly or partly, in the form of construction of apartments, the value of construction service in respect of such apartments shall be deemed to be equal to the Total Amount charged for similar apartments in the project from the independent buyers, other than the person transferring the development right or FSI (including additional FSI), nearest to the date on which such development right or FSI (including additional FSI) is transferred to the promoter, less the value of transfer of land, if any, as prescribed in paragraph 2 above.]<sup>144</sup>

3. Value of supply of lottery shall be 100/112 of the face value or the price notified in the Official Gazette by the organising State, whichever is higher, in case of lottery run by State Government and 100/128 of the face value or the price notified in the Official Gazette by the organising State, whichever is higher, in case of lottery authorised by State Government.

4. *Explanation.* –For the purposes of this notification,-

- (i) Goods includes capital goods.

<sup>141</sup> Substituted vide notification No. 3/2019- Central Tax – (Rate) dt 29.03.2019. Prior to substitution it read: “sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi),”

<sup>142</sup> Substituted vide notification No. 1/2018- Central Tax- (Rate) dt 25.01.2018. Prior to substitution it read: “2. In case of supply of service specified in column (3) of the entry [at item (i), item (iv) [sub-item (b), sub-item (c) and sub-item (d)], item (v) [sub-item (b), sub-item (c) and sub-item (d)], item (vi) [sub-item (c)]]<sup>A</sup> against serial no. 3 of the Table above, involving transfer of property in land or undivided share of land, as the case may be, the value of supply of service and goods portion in such supply shall be equivalent to the total amount charged for such supply less the value of land or undivided share of land, as the case may be, and the value of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

*Explanation.* –For the purposes of paragraph 2, “total amount” means the sum total of,-

- (a) consideration charged for aforesaid service; and
- (b) amount charged for transfer of land or undivided share of land, as the case may be.”

A. Substituted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read “at item (i)”

<sup>143</sup> Omitted vide notification No. 20/2019 – Central Tax (Rate) dt 30.09.2019. The following was omitted “Registered”

<sup>144</sup> Inserted vide notification No. 3/2019- Central Tax – (Rate) dt 29.03.2019.



(ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the context otherwise requires, shall mean respectively as “Chapter”, “Section” and “Heading” in the annexed scheme of classification of services (Annexure).

(iii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of heading 9988.

(iv) Wherever a rate has been prescribed in this notification subject to the condition that credit of input tax charged on goods or services used in supplying the service has not been taken, it shall mean that,-

(a) credit of input tax charged on goods or services used exclusively in supplying such service has not been taken; and

(b) credit of input tax charged on goods or services used partly for supplying such service and partly for effecting other supplies eligible for input tax credits, is reversed as if supply of such service is an exempt supply and attracts provisions of sub-section (2) of section 17 of the Central Goods and Services Tax Act, 2017 and the rules made thereunder.

(v) “information technology software” means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of a computer or an automatic data processing machine or any other device or equipment.

(vi) “agricultural extension” means application of scientific research and knowledge to agricultural practices through farmer education or training.

(vii) “agricultural produce” means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further 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.

(viii) “Agricultural Produce Marketing Committee or Board” means any committee or board constituted under a State law for the time being in force for the purpose of regulating the marketing of agricultural produce.

[(ix) “Governmental Authority” means an authority or a board or any other body, -

(i) set up by an Act of Parliament or a State Legislature; or

(ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.

(x) “Government Entity” means an authority or a board or any other body including a society, trust, corporation,-

(i) set up by an Act of Parliament or State Legislature; or

(ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.]<sup>145</sup>

[(xi) “specified organisation” shall mean, -

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<sup>145</sup> Inserted vide notification No. 31/2017 – Central Tax (Rate) dt 13.10.2017

(a) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or  
(b) ‘Committee’ or ‘State Committee’ as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002).

(xii) “goods carriage” has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988).]<sup>146</sup>

[(xiii) an apartment booked on or before the 31<sup>st</sup> March, 2019 shall mean an apartment which meets all the following three conditions, namely- (a) part of supply of construction of which has time of supply on or before the 31<sup>st</sup> March, 2019 and (b) at least one instalment has been credited to the bank account of the registered person on or before the 31<sup>st</sup> March, 2019 and (c) an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the 31<sup>st</sup> March, 2019;

(xiv) the term “apartment” shall have the same meaning as assigned to it in clause (e) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(xv) the term “project” shall mean a Real Estate Project or a Residential Real Estate Project;

(xvi) the term “affordable residential apartment” shall mean, -

- (a) a residential apartment in a project which commences on or after 1<sup>st</sup> April, 2019, or in an ongoing project in respect of which the promoter has not exercised option in the prescribed form to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be, having carpet area not exceeding 60 square meter in metropolitan cities or 90 square meter in cities or towns other than metropolitan cities and for which the gross amount charged is not more than forty five lakhs rupees.

For the purpose of this clause, -

- (i) Metropolitan cities are Bengaluru, Chennai, Delhi NCR (limited to Delhi, Noida, Greater Noida, Ghaziabad, Gurgaon, Faridabad), Hyderabad, Kolkata and Mumbai (whole of MMR) with their respective geographical limits prescribed by an order issued by the Central or State Government in this regard;

- (ii) Gross amount shall be the sum total of; -

- A. Consideration charged for the services specified at item (i) and (ic) in column (3) against sl. No. 3 in the Table;
- B. Amount charged for the transfer of land or undivided share of land, as the case may be including by way of lease or sub lease; and
- C. Any other amount charged by the promoter from the buyer of the apartment including preferential location charges, development charges, parking charges, common facility charges etc.

- (b) an apartment being constructed in an ongoing project under any of the schemes specified in sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table above, in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be.

(xvii) the term “promoter” shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(xviii) the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

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<sup>146</sup> Inserted vide notification No. 27/2018 – Central Tax (Rate) dt 31.12.2018.

(xix) the term “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP;

(xx) the term “ongoing project” shall mean a project which meets all the following conditions, namely-

- (a) commencement certificate in respect of the project, where required to be issued by the competent authority, has been issued on or before 31<sup>st</sup> March, 2019, and it is certified by any of the following that construction of the project has started on or before 31<sup>st</sup> March, 2019:-
  - (i) an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972); or
  - (ii) a chartered engineer registered with the Institution of Engineers (India); or
  - (iii) a licensed surveyor of the respective local body of the city or town or village or development or planning authority.
- (b) where commencement certificate in respect of the project, is not required to be issued by the competent authority, it is certified by any of the authorities specified in sub- clause (a) above that construction of the project has started on or before the 31<sup>st</sup> March, 2019;
- (c) completion certificate has not been issued or first occupation of the project has not taken place on or before the 31<sup>st</sup> March, 2019;
- (d) apartments being constructed under the project have been, partly or wholly, booked on or before the 31<sup>st</sup> March, 2019.

*Explanation.-* For the purpose of sub- clause (a) and (b) above , construction of a project shall be considered to have started on or before the 31<sup>st</sup> March, 2019, if the earthwork for site preparation for the project has been completed and excavation for foundation has started on or before the 31<sup>st</sup> March, 2019.

(xxi) "commencement certificate" means the commencement certificate or the building permit or the construction permit, by whatever name called issued by the competent authority to allow or permit the promoter to begin development works on an immovable property, as per the sanctioned plan;

(xxii) "development works" means the external development works and internal development works on immovable property;

(xxiii) "external development works" includes roads and road systems landscaping, water supply, sewage and drainage systems, electricity supply transformer, sub-station, solid waste management and disposal or any other work which may have to be executed in the periphery of, or outside, a project for its benefit, as may be provided under the local laws;

(xxiv) "internal development works" means roads, footpaths, water supply, sewers, drains, parks, tree planting, street lighting, provision for community buildings and for treatment and disposal of sewage and sullage water, solid waste management and disposal, water conservation, energy management, fire protection and fire safety requirements, social infrastructure such as educational health and other public amenities or any other work in a project for its benefit, as per sanctioned plans;

(xxv) the term "competent authority" as mentioned in definition of “commencement certificate” and “residential apartment” , means the local authority or any authority created or established under any law for the time being in force by the Central Government or State Government or

Union Territory Government, which exercises authority over land under its jurisdiction, and has powers to give permission for development of such immovable property;

(xxvi) The term “carpet area” shall have the same meaning assigned to it in in clause (k) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(xxvii) the term “Real Estate Regulatory Authority” shall mean the Authority established under sub- section (1) of section 20 (1) of the Real Estate (Regulation and Development) Act, 2016 (No. 16 of 2016) by the Central Government or State Government;

(xxviii) “project which commences on or after 1<sup>st</sup> April, 2019” shall mean a project other than an ongoing project;

(xxix) “Residential apartment” shall mean an apartment intended for residential use as declared to the Real Estate Regulatory Authority or to competent authority;

(xxx) “Commercial apartment” shall mean an apartment other than a residential apartment;

(xxxi) “floor space index (FSI)” shall mean the ratio of a building’s total floor area (gross floor area) to the size of the piece of land upon which it is built.]<sup>147</sup>

[(xxxii) “Restaurant service” means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied.

(xxxiii) “Outdoor catering” means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature.

(xxxiv) “Hotel accommodation” means supply, by way of accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes including the supply of time share usage rights by way of accommodation.

(xxxv) “Declared tariff” means charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.

(xxxvi) “Specified premises” means premises providing ‘hotel accommodation’ services having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.”.]<sup>148</sup>

5. This notification shall come into force with effect from 1<sup>st</sup> day of July, 2017.

[F.No. 334/1/2017-TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

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<sup>147</sup> Inserted vide notification No. 3/2019- Central Tax (Rate) dated 29.03.2019.

<sup>148</sup> Inserted vide notification No. 20/2019 – Central Tax (Rate) dt 30.09.2019.

**[ Real estate project (REP) other than Residential Real estate project (RREP)**

Input tax credit attributable to construction of residential portion in a real estate project (REP) other than residential real estate project (RREP), which has time of supply on or after 1<sup>st</sup> April, 2019, shall be calculated project wise for all projects which commence on or after 1<sup>st</sup> April, 2019 or ongoing projects in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be, in the prescribed manner, before the due date for furnishing of the return for the month of September following the end of financial year 2018-19, in the following manner:

**1. Where % completion as on 31<sup>st</sup> March, 2019 is not zero or where there is inventory in stock**

- (a) Input tax credit on inputs and input services attributable to construction of residential portion in a REP, which has time of supply on or after 1<sup>st</sup> April, 2019, may be denoted as Tx. Tx shall be calculated as under:

$$Tx = T - Te$$

Where,

- (i) T is the total ITC availed (utilized or not) on inputs and input services used in construction of the REP from 1<sup>st</sup> July, 2017 to 31<sup>st</sup> March, 2019 including transitional credit taken on 1<sup>st</sup> July, 2017;
- (ii) Te is the eligible ITC attributable to (a) construction of commercial portion and (b) construction of residential portion, in the REP which has time of supply on or before 31<sup>st</sup> March, 2019;
- (b) Te shall be calculated as under:

$$Te = Tc + Tr$$

Where, -

Tc is the ITC attributable to construction of commercial portion in the REP, calculated as under:

$Tc = T * (\text{carpet area of commercial apartments in the REP} / \text{total carpet area of commercial and residential apartments in the REP})$  and

Tr is the ITC attributable to construction of residential portion in the REP which has time of supply on or before 31<sup>st</sup> March, 2019 and which shall be calculated as under,

$$Tr = T * F_1 * F_2 * F_3 * F_4$$

Where, -

$$F_1 = \frac{\text{Carpet area of residential apartments in REP}}{\text{Total carpet area of commercial and residential apartments in the REP}}$$

$$F_2 = \frac{\text{Total carpet area of residential apartment booked on or before 31<sup>st</sup> March, 2019}}{\text{Total carpet area of the residential apartment in REP}}$$

$$F_3 = \frac{\text{Such Value of supply of construction of residential apartments booked on or before 31<sup>st</sup> March, 2019 which has time of supply on or before 31<sup>st</sup> March, 2019}}{\text{Total value of supply of construction of residential apartments booked on or before 31<sup>st</sup> March, 2019}}$$

(F3 is to account for percentage invoicing of booked residential apartments)

$$F_4 = \frac{1}{\% \text{ Completion of construction as on 31<sup>st</sup> March, 2019}}$$

Illustration: where one- fifth (twenty percent) of the construction has been completed,  $F_4$  shall be  $100 \div 20 = 5$ .

Explanation: “% Completion of construction as on 31<sup>st</sup> March, 2019” shall be the same as declared to the Real Estate Regulatory Authority in terms of section 4 and section 11 of Real Estate (Regulation and Development) Act, 2016 (16 of 2016) and where the same is not required to be declared to the Real Estate Regulatory Authority, it shall be got determined and certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India).

(c) A registered person shall have the option to calculate ‘Te’ in the manner prescribed below instead of the manner prescribed in (b) above,-

Te shall be calculated as under:

$$Te = Tc + T1 + Tr$$

Where, -

Tc is the ITC attributable to construction of commercial portion in the REP, calculated as under:

$Tc = T3 * (\text{carpet area of commercial apartments in the REP} / \text{total carpet area of commercial and residential apartments in the REP})$ ;

Wherein

$$T3 = T - (T1 + T2)$$

T1 = ITC attributable exclusively to construction of commercial portion in the REP

T2 = ITC attributable exclusively to construction of residential portion in the REP

and

Tr is the ITC attributable to construction of residential portion in the REP which has time of supply on or before 31.03.2019 and which shall be calculated as under,

$$Tr = (T3 + T2) * F_1 * F_2 * F_3 * F_4$$

or

$$Tr = (T - T1) * F_1 * F_2 * F_3 * F_4$$

(d) The amounts 'Tx' and 'Te' shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

(e) Where, Tx is positive, i.e.  $Te < T$ , the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equal to the difference between T and Te. Such amount shall form part of the output tax liability of the registered person and the amount shall be furnished in FORM GST DRC- 03.

Explanation: The registered person may file an application in FORM GST DRC- 20, seeking extension of time for the payment of taxes or any amount due or for allowing payment of such taxes or amount in installments in accordance with the provisions of section 80. The commissioner may issue an order in FORM GST DRC- 21 allowing the taxable person further time to make payment and/or to pay the amount in such monthly installments, not exceeding twenty-four, as he may deem fit.

(f) Where Tx is negative, i.e.  $Te > T$ , the registered person shall be eligible to take ITC on goods and services received on or after 1<sup>st</sup> April, 2019 for construction of residential portion in the REP, for which he shall not otherwise be eligible, to the extent of difference between Te and T.

(g) The registered person may calculate Tc and utilize credit to the extent of Tc for payment of tax on commercial apartments, till the complete accounting of Tx is carried out and submitted.

(h) Where percentage completion is zero but ITC has been availed on goods and services received for the project on or prior to 31<sup>st</sup> March, 2019, input tax credit attributable to construction of residential portion which has time of supply on or after 1<sup>st</sup> April, 2019, shall be calculated and the amount equal to Tx shall be paid or taken credit of, as the case may be, as prescribed above, with the modification that percentage completion for calculation of  $F_4$  shall be taken as the percentage completion which, as certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India), can be achieved with the input services received and inputs in stock as on 31<sup>st</sup> March, 2019.

**2. Where % completion as on 31st March, 2019 is zero but invoicing has been done having time of supply before 31st March, 2019, and no input services or inputs have been received as on 31st March, 2019, “Te” shall be calculated as follows: -**

(a) Input tax credit on inputs and input services attributable to construction of residential portion in a REP, which has time of supply on or before 31<sup>st</sup> March, 2019 may be denoted as Te which shall be calculated as under,

$$Te = Tc + Tr$$

Where, -

Tc is the ITC attributable to construction of commercial portion in the REP, calculated as under:

$Tc = Tn \times (\text{carpet area of commercial apartments in the REP} / \text{total carpet area of commercial and residential apartments in the REP})$  and

Tr is the ITC attributable to construction of residential portion in the REP which has time of supply on or before 31<sup>st</sup> March, 2019 and which shall be calculated as under,

$$Tr = Tn \times F_1 \times F_2 \times F_3$$

Where, -

Tn= Tax paid on such inputs and input services on which ITC is available under the CGST Act, received in 2019-20 for construction of REP

F1, F2 and F3 shall be the same as in para 1 above

(b) The registered person shall be eligible to take ITC on goods and services received on or after 1<sup>st</sup> April, 2019 for construction of residential portion in the REP, for which he shall not otherwise be eligible, to the extent of the amount of Te.

(c) The amount ‘Te’ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

3. Notwithstanding anything contained in paragraph 1 or paragraph 2 above, Te shall be determined in the following situations as under:

- (i) where percentage invoicing is more than the percentage completion and the difference between percentage invoicing (per cent. points) and the percentage completion (per cent. points) of construction is more than 25 per cent. points; the value of percentage invoicing shall be deemed to be percentage completion plus 25 percent. points;
- (ii) where the value of invoices issued on or prior to 31<sup>st</sup> March, 2019 exceeds the consideration actually received on or prior to 31<sup>st</sup> March, 2019 by more than 25 per cent. of consideration actually received; the value of such invoices for the purpose of determination of percentage invoicing shall be deemed to be actual consideration received plus 25 percent. of the actual consideration received; and



- (iii) where, the value of procurement of inputs and input services prior to 1<sup>st</sup> April, 2019 exceeds the value of actual consumption of the inputs and input services used in the percentage of construction completed as on 31<sup>st</sup> March, 2019 by more than 25 percent. of value of actual consumption of inputs and input services, the jurisdictional commissioner or any other officer authorized in this regard may fix the Te based on actual per unit consumption of inputs and input services based on the documents duly certified by a chartered accountant or cost accountant submitted by the promoter in this regard, applying the accepted principles of accounting.

Illustration 1:

Sl. No	Details of a REP (Res + Com)			
	A	B	C	D
1	No. of apartments in the project		100	units
2	No. of residential apartments in the project		75	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	$C2 * C3$	5250	sqm
5	value of each residential apartment		0.60	crore
6	Total value of the residential apartments	$C2 * C5$	45.00	crore
7	No. of commercial apartments in the project		25	units
8	Carpet area of the commercial apartment		30	sqm
9	Total carpet area of the commercial apartments	$C7 * C8$	750	sqm
10	Total carpet area of the project (Resi + Com)	$C4 + C9$	6000	sqm
11	Percentage completion as on 31.03.2019 [as declared to RERA or determined by chartered engineer]		20%	
12	No of residential apartments booked before transition		40	units
13	Total carpet area of the residential apartments booked before transition	$C12 * C3$	2800	sqm
14	Value of booked residential apartments	$C5 * C12$	24	crore
15	Percentage invoicing of booked residential apartments on or before 31.03.2019		20%	
16	Total value of supply of residential apartments having t.o.s. prior to transition	$C14 * C15$	4.8	crore
17	ITC to be reversed on transition, $T_x = T - T_e$			
18	Eligible ITC ( $T_e$ ) = $T_c + T_r$			
19	T (*see notes below)		1	crore
20	$T_c = T \times$ (carpet area of commercial apartments in the REP/ total carpet area of commercial and residential apartments in the REP)	$C19 * (C9 / C10)$	0.125	crore
21	$T_r = T \times F1 \times F2 \times F3 \times F4$			
22	F1	$C4 / C10$	0.875	
23	F2	$C13 / C4$	0.533	
24	F3	$C16 / C14$	0.200	
25	F4	$1 / C11$	5	
26	$T_r = T \times F1 \times F2 \times F3 \times F4$	$C19 * C22 * C23 * C24 * C25$	0.467	crore
27	Eligible ITC ( $T_e$ ) = $T_c + T_r$	$C26 + C20$	0.592	crore
28	ITC to be reversed on transition, $T_x = T - T_e$	$C19 - C27$	0.408	crore
<p>* Note:-</p> <p>1. The value of T at C19 has been estimated for illustration based on weighted average tax on inputs.</p> <p>2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.</p>				

## Illustration 2:

Sl. No	Details of a REP (Res + Com)			
	A	B	C	D
1	No. of apartments in the project		100	units
2	No. of residential apartments in the project		75	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	$C2 * C3$	5250	sqm
5	value of each residential apartment		0.60	crore
6	Total value of the residential apartments	$C2 * C5$	45.00	crore
7	No. of commercial apartments in the project		25	units
8	Carpet area of the commercial apartment		30	sqm
9	Total carpet area of the commercial apartments	$C7 * C8$	750	sqm
10	Total carpet area of the project (Resi + Com)	$C4 + C9$	6000	sqm
11	Percentage completion (Pc) as on 31.03.2019 [as declared to RERA or determined by chartered engineer]		20%	
12	No of residential apartments booked before transition		40	units
13	Total carpet area of the residential apartments booked before transition	$C12 * C3$	2800	sqm
14	Value of booked residential apartments	$C5 * C12$	24	crore
15	Percentage invoicing of booked residential apartments on or before 31.03.2019		60%	
16	Total value of supply of residential apartments having t.o.s. prior to transition	$C14 * C15$	14.4	crore
17	ITC to be reversed on transition, $Tx = T - Te$			
18	Eligible ITC (Te) = $Tc + Tr$			
19	T (*see notes below)		1	crore
20	$Tc = T \times (\text{carpet area of commercial apartments in the REP} / \text{total carpet area of commercial and residential apartments in the REP})$	$C19 * (C9 / C10)$	0.125	crore
21	$Tr = T \times F1 \times F2 \times F3 \times F4$			
22	F1	$C4 / C10$	0.875	
23	F2	$C13 / C4$	0.533	
24	F3	$C16 / C14$	0.600	
25	F4	$1 / C11$	5	
26	$Tr = T \times F1 \times F2 \times F3 \times F4$	$C19 * C22 * C23 * C24 * C25$	1.400	crore
27	Eligible ITC (Te) = $Tc + Tr$	$C26 + C20$	1.525	crore
28	ITC to be reversed / taken on transition, $Tx = T - Te$	$C19 - C27$	-0.525	crore
29	Tx after application of cap on % invoicing vis-a-vis Pc			
30	% completion		20%	
31	% invoicing		60%	
32	% invoicing after application of cap ( $Pc + 25\%$ )	$C11 + 25\%$	45%	
33	Total value of supply of residential apartments having t.o.s. prior to transition	$C14 * C32$	10.80	crore
34	F3 after application of cap	$C33 / C14$	0.45	
35	$Tr = T \times F1 \times F2 \times F3 \times F4$ (after application of cap)	$C19 * C22 * C23 * C34 * C25$	1.05	crore
36	Eligible ITC (Te) = $Tc + Tr$ (after application of cap)	$C20 + C35$	1.18	crore
37	ITC to be reversed / taken on transition, $Tx = T - Te$ (after application of cap)	$C19 - C36$	-0.18	crore
38	Tx after application of cap on % invoicing vis-a-vis Pc and payment realisation			
39	% invoicing after application of cap ( $Pc + 25\%$ )		45%	
40	Total value of supply of residential apartments having t.o.s. prior to transition	$C33$	10.80	crore
41	Consideration received		8.00	crore
42	Total value of supply of residential apartments having t.o.s. prior to transition after application of cap vis-a-vis consideration received	$8 \text{ cr} + 25\% \text{ of } 8 \text{ Cr}$	10.00	crore
43	F3 after application of both the caps	$C42 / C14$	0.42	
44	$Tr = T \times F1 \times F2 \times F3 \times F4$ (after application of both the caps)	$C19 * C22 * C23 * C43 * C25$	0.97	
45	Eligible ITC (Te) = $Tc + Tr$ (after application of both the caps)	$C20 + C44$	1.10	
46	ITC to be reversed / taken on transition, $Tx = T - Te$ (after application of both the caps)	$C19 - C45$	-0.10	crore
<p>* Note:-</p> <p>1. The value of T at C19 has been estimated for illustration based on weighted average tax on inputs.</p> <p>2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.</p>				

**Residential Real estate project (RREP)**

Input tax credit attributable to construction of residential and commercial portion in a Residential Real estate project (RREP), which has time of supply on or after 1<sup>st</sup> April, 2019, shall be calculated project wise for all projects which commence on or after 1<sup>st</sup> April, 2019 or ongoing projects in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be, in the prescribed manner, before the due date for furnishing of the return for the month of September following the end of financial year 2018-19, in the following manner:

**1. Where % completion as on 31<sup>st</sup> March, 2019 is not zero or where there is inventory in stock**

(a) Input tax credit on inputs and input services attributable to construction of residential and commercial portion in an RREP, which has time of supply on or after 1<sup>st</sup> April, 2019, may be denoted as Tx. Tx shall be calculated as under:

$$Tx = T - Te$$

Where,

- (i) T is the total ITC availed (utilized or not) on inputs and input services used in construction of the RREP from 1<sup>st</sup> July, 2017 to 31<sup>st</sup> March, 2019 including transitional credit taken on 1<sup>st</sup> July, 2017;
  - (ii) Te is the eligible ITC attributable to construction of commercial portion and construction of residential portion, in the RREP which has time of supply on or before 31<sup>st</sup> March, 2019;
- (b) Te shall be calculated as under:

$$Te = T * F_1 * F_2 * F_3 * F_4$$

Where, -

$$F_1 = \frac{\text{Carpet area of residential and commercial apartments in the RREP}}{\text{Total carpet area of apartments in the RREP}}$$

(In case of a Residential Real Estate Project, value of “F1” shall be 1.)

$$F_2 = \frac{\text{Total carpet area of residential and commercial apartment booked on or before 31<sup>st</sup> March, 2019}}{\text{Total carpet area of the residential and commercial apartment in the RREP}}$$

$$F_3 = \frac{\text{Such value of supply of construction of residential and commercial apartments booked on or before 31<sup>st</sup> March, 2019 which has time of supply on or before 31<sup>st</sup> March, 2019}}{\text{Total value of supply of construction of residential and commercial apartments booked on or before 31<sup>st</sup> March, 2019}}$$

(F3 is to account for percentage invoicing of booked residential apartments)

$$F_4 = \frac{1}{\% \text{ Completion of construction as on 31<sup>st</sup> March, 2019}}$$

Illustration: where one- fifth (twenty percent) of the construction has been completed,  $F_4$  shall be  $100 \div 20 = 5$ .

Explanation: “% Completion of construction as on 31<sup>st</sup> March, 2019” shall be the same as declared to the Real Estate Regulatory Authority in terms of section 4 and section 11 of Real Estate (Regulation and Development) Act, 2016 and where the same is not required to be declared to the Real Estate Regulatory Authority, it shall be got determined and certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India).

- (c) The amounts ‘Tx’ and ‘Te’ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.
- (d) Where, Tx is positive, i.e.  $T_e < T$ , the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equal to the difference between T and  $T_e$ . Such amount shall form part of the output tax liability of the registered person and the amount shall be furnished in FORM GST DRC- 03.

Explanation: The registered person may file an application in FORM GST DRC- 20, seeking extension of time for the payment of taxes or any amount due or for allowing payment of such taxes or amount in installments in accordance with the provisions of section 80. The commissioner may issue an order in FORM GST DRC- 21 allowing the taxable person further time to make payment and/or to pay the amount in such monthly installments, not exceeding twenty-four, as he may deem fit.

- (e) Where, Tx is negative, i.e.  $T_e > T$ , the registered person shall be eligible to take ITC on goods and services received on or after 1<sup>st</sup> April, 2019 for construction of the RREP, for which he shall not otherwise be eligible, to the extent of difference between  $T_e$  and T.
- (f) Where percentage completion is zero but ITC has been availed on goods and services received for the project on or prior to 31<sup>st</sup> March, 2019, input tax credit attributable to construction of residential and commercial portion which has time of supply on or after 1<sup>st</sup> April, 2019, shall be calculated and the amount equal to Tx shall be paid or taken credit of, as the case may be, as prescribed above, with the modification that percentage completion for calculation of  $F_4$  shall be taken as the percentage completion which, as certified by an architect registered with the Council of

Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India), can be achieved with the input services received and inputs in stock as on 31<sup>st</sup> March, 2019.

**2. Where % completion as on 31st March, 2019 is zero but invoicing has been done having time of supply before 31st March, 2019, and no input services or inputs have been received as on 31st March, 2019, “Te” shall be calculated as follows: -**

(a) Input tax credit on inputs and input services attributable to construction of residential and commercial portion in an RREP, which has time of supply on or before 31<sup>st</sup> March, 2019 may be denoted as Te which shall be calculated as under,

$$Te = T_n * F_1 * F_2 * F_3$$

Where, -

T<sub>n</sub> = Tax paid on such inputs and input services on which ITC is available under the CGST Act, received in 2019-20 for construction of residential and commercial apartments in the RREP.

F<sub>1</sub>, F<sub>2</sub> and F<sub>3</sub> shall be the same as in para 1 above

(b) The registered person shall be eligible to take ITC on goods and services received on or after 1<sup>st</sup> April, 2019 for construction of residential or commercial portion in the RREP, for which he shall not otherwise be eligible, to the extent of the amount of Te.

(c) The amount ‘Te’ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

3. Notwithstanding anything contained in paragraph 1 or paragraph 2 above, Te shall be determined in the following situations as under:

- (i) where percentage invoicing is more than the percentage completion and the difference between percentage invoicing (per cent. points) and the percentage completion (per cent. points) of construction is more than 25 per cent. points; the value of percentage invoicing shall be deemed to be percentage completion plus 25 percent. points;
- (ii) where the value of invoices issued on or prior to 31<sup>st</sup> March, 2019 exceeds the consideration actually received on or prior to 31<sup>st</sup> March, 2019 by more than 25 per cent. of consideration actually received; the value of such invoices for the purpose of determination of percentage invoicing shall be deemed to be actual consideration received plus 25 per cent. of the actual consideration received; and
- (iii) where, the value of procurement of inputs and input services prior to 1<sup>st</sup> April, 2019 exceeds the value of actual consumption of the inputs and input services used in the percentage of construction completed as on 31<sup>st</sup> March, 2019 by more than 25 per cent. of value of actual consumption of inputs and input services, the jurisdictional commissioner or any other officer authorized in this regard may fix the Te based on actual per unit consumption of inputs and input services based on the documents duly certified by a

chartered accountant or cost accountant submitted by the promoter in this regard, applying the accepted principles of accounting.

Illustration 1:

Sl No	Details of a residential real estate project (RREP)			
	A	B	C	D
1	No. of apartments in the project		100	units
2	No. of residential apartments in the project		100	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	$C2 * C3$	7000	sqm
5	value of each residential apartment		0.60	crore
6	Percentage completion as on 31.03.2019 [as declared to RERA or determined by chartered engineer]		20%	
7	No of apartments booked before transition		80	units
8	Total carpet area of the residential apartment booked before transition	$C3 * C7$	5600	sqm
9	Value of booked residential apartments	$C5 * C7$	48	crore
10	Percentage invoicing of booked residential apartments on or before 31.03.2019		20%	
11	Total value of supply of residential apartments having t.o.s. prior to transition	$C9 * C10$	9.6	crore
12	ITC to be reversed on transition, $T_x = T - T_e$			
13	Eligible ITC ( $T_e$ )= $T \times F1 \times F2 \times F3 \times F4$			
14	T (*see notes below)		1	crore
15	F1		1	
16	F2	$C8 / C4$	0.8	
17	F3	$C11 / C9$	0.2	
18	F4	$1 / C6$	5	
19	Eligible ITC ( $T_e$ )= $T \times F1 \times F2 \times F3 \times F4$	$C14 * C15 * C16 * C17 * C18$	0.8	crore
20	ITC to be reversed on transition, $T_x = T - T_e$	$C14 - C19$	0.2	crore
<p>*Note:-</p> <p>1. The value of T at C14 has been estimated for illustration based on weighted average tax on inputs.</p> <p>2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.</p>				

Illustration 2:

Sl No	Details of a residential real estate project (RREP)			
	A	B	C	D
1	No. of apartments in the project		100	units
2	No. of residential apartments in the project		100	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	$C2 * C3$	7000	sqm
5	value of each residential apartment		0.60	crore
6	Percentage completion as on 31.03.2019 [as declared to RERA or determined by chartered engineer]		20%	
7	No of apartments booked before transition		80	units
8	Total carpet area of the residential apartment booked before transition	$C3 * C7$	5600	sqm
9	Value of booked residential apartments	$C5 * C7$	48	crore
10	Percentage invoicing of booked residential apartments on or before 31.03.2019		60%	
11	Total value of supply of residential apartments having t.o.s. prior to transition	$C9 * C10$	28.8	crore
12	ITC to be reversed on transition, $T_x = T - T_e$			
13	Eligible ITC ( $T_e$ )= $T \times F1 \times F2 \times F3 \times F4$			
14	T (*see notes below)		1	crore
15	F1		1	
16	F2	$C8 / C4$	0.8	
17	F3	$C11 / C9$	0.6	
18	F4	$1 / C6$	5	
19	Eligible ITC ( $T_e$ )= $T \times F1 \times F2 \times F3 \times F4$	$C14 * C15 * C16 * C17 * C18$	2.4	crore
20	ITC to be reversed on transition, $T_x = T - T_e$	$C14 - C19$	-1.4	crore
21	$T_x$ after application of cap on % invoicing vis-a-vis $P_c$			
22	% completion		20%	
23	% invoicing		60%	
24	% invoicing after application of cap( $P_c + 25\%$ )	$C6 + 25\%$	45%	
25	Total value of supply of residential apartments having t.o.s. prior to transition	$C9 * C24$	21.60	crore
26	F3 after application of cap	$C25 / C9$	0.45	
27	$T_e = T \times F1 \times F2 \times F3 \times F4$ (after application of cap)	$C14 * C15 * C16 * C26 * C18$	1.80	crore
28	ITC to be reversed / taken on transition, $T_x = T - T_e$ (after application of cap)	$C14 - C27$	-0.80	crore
29	$T_x$ after application of cap on % invoicing vis-a-vis $P_c$ and payment realisation			
30	% invoicing after application of cap( $P_c + 25\%$ )		45%	
31	Total value of supply of residential apartments having t.o.s. prior to transition	$C25$	21.60	crore
32	consideration received		16.00	crore
33	Total value of supply of residential apartments having t.o.s. prior to transition after application of cap vis-a-vis consideration received	$16 \text{ cr} + 25\% \text{ of } 16 \text{ Cr}$	20.00	crore
34	F3 after application of both the caps	$C33 / C9$	0.42	
35	$T_e = T \times F1 \times F2 \times F3 \times F4$ (after application of both the caps)	$C14 * C15 * C34 * C26 * C18$	1.67	
36	ITC to be reversed / taken on transition, $T_x = T - T_e$ (after application of both the caps)	$C14 - C35$	-0.67	crore
<p>*Note:-</p> <p>1. The value of T at C14 has been estimated for illustration based on weighted average tax on inputs.</p> <p>2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.</p>				



**Illustration 1:**

A promoter has procured following goods and services [other than capital goods and services by way of grant of development rights, long term lease of land or FSI] for construction of a residential real estate project during a financial year.

Sl. No.	Name of input goods and services	Percentage of input goods and services received during the financial year	Whether inputs received from registered supplier? (Y/ N)
1	Sand	10	Y
2	<b>Cement</b>	<b>15</b>	<b>N</b>
3	Steel	20	Y
4	Bricks	15	Y
5	Flooring tiles	10	Y
6	Paints	5	Y
7	Architect/ designing/ CAD drawing etc.	10	Y
8	Aluminium windows, Ply, commercial wood	15	Y

In this example, the promoter has procured 80 per cent. of goods and services [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], from a GST registered person. However, he has procured cement from an unregistered supplier. Hence at the end of financial year, the promoter has to pay GST on cement at the applicable rates on reverse charge basis.

**Illustration 2:**

A promoter has procured following goods and services [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], for construction of a residential real estate project during a financial year.

Sl. No.	Name of input goods and services	Percentage of input goods and services received during the financial year	Whether inputs received from registered supplier? (Y/ N)
1	Sand	10	Y
2	Cement	15	Y
3	Steel	20	Y
4	Bricks	15	Y
5	Flooring tiles	10	Y

6	<b>Paints</b>	<b>5</b>	<b>N</b>
7	Architect/ designing/ CAD drawing etc.	10	Y
8	<b>Aluminium windows, Ply, commercial wood</b>	<b>15</b>	<b>N</b>

In this example, the promoter has procured 80 per cent. of goods and services including cement from a GST registered person. However, he has procured paints, aluminum windows, ply and commercial wood etc. from an unregistered supplier. Hence at the end of financial year, the promoter is not required to pay GST on inputs on reverse charge basis.

### **Illustration 3:**

A promoter has procured following goods and services [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], for construction of a residential real estate project during a financial year.

Sl. No.	Name of input goods and services	Percentage of input goods and services received during the financial year	Whether inputs procured from registered supplier? (Y/ N)
1	<b>Sand</b>	<b>10</b>	<b>N</b>
2	<b>Cement</b>	<b>15</b>	<b>N</b>
3	Steel	15	Y
4	Bricks	10	Y
5	Flooring tiles	10	Y
6	Paints	5	Y
7	Architect/ designing/ CAD drawing etc.	10	Y
8	<b>Aluminium windows</b>	<b>15</b>	<b>N</b>
9	<b>Ply, commercial wood</b>	<b>10</b>	<b>N</b>

In this example, the promoter has procured 50 per cent. of goods and services from a GST registered person. However, he has procured sand, cement and aluminum windows, ply and commercial wood etc. from an unregistered supplier. Thus, value of goods and services procured from registered suppliers during a financial year falls short of threshold limit of 80 per cent. To fulfill his tax liability on the shortfall of 30 per cent. from mandatory purchase, the promoter has to pay GST on cement at the applicable rate on reverse charge basis. After payment of GST on cement, on the remaining shortfall of 15 per cent., the promoter shall pay tax @ 18 (9 + 9) per cent. under RCM.

**FORM**

(Form for exercising one time option to pay tax on construction of apartments in a project by the promoters at the rate as specified for item (ie) or (if), against serial number 3 in the Table in this notification, as the case may be, by the [20<sup>th</sup>]<sup>149</sup> of May, 2019)

Reference No. \_\_\_\_\_

Date \_\_\_\_\_

To \_\_\_\_\_

(To be addressed to the jurisdictional Commissioner)

1. GSTIN:
2. RERA registration Number of the Project:
3. Name of the project, if any:
4. The location details of the project, with clear demarcation of land dedicated for the project along with its boundaries including the longitude and latitude of the end points of the project:
5. The number, type and the carpet area of apartments for booking or sale in the project:
6. Date of receipt of commencement certificate:

**Declaration**

1. I hereby exercise the option to pay tax on construction of apartments in the above mentioned project as under :

I shall pay tax on construction of the apartments: (put (✓) in appropriate box)	<b>At the rate as specified for item (ie) or (if), against serial number 3 in the Table in this notification, as the case may be</b>	<b>At the rate as specified for item (i) or (ia) or (ib) or (ic) or (id), against serial number 3 in the Table in this notification, as the case may be</b>

2. I understand that this is a onetime option, which once exercised, shall not be allowed to be changed.
3. I also understand that invoices for supply of the service can be issued during the period from 1<sup>st</sup> April 2019 to [20<sup>th</sup>]<sup>150</sup> May 2019 before exercising the option, but such invoices shall be in accordance with the option being exercised herein.

Signature \_\_\_\_\_

Name \_\_\_\_\_

Designation \_\_\_\_\_

Place \_\_\_\_\_

Date \_\_\_\_\_]<sup>151</sup>

<sup>149</sup> Substituted vide notification No. 10/2019– Central Tax (Rate) dt 10.05.2019. Prior to substitution it read “10<sup>th</sup> “

<sup>150</sup> Substituted vide notification No. 10/2019– Central Tax (Rate) dt 10.05.2019. Prior to substitution it read “10<sup>th</sup> “

<sup>151</sup> Inserted vide notification No. 3/2019- Central Tax (Rate) dated 29.03.2019.

**Disclaimer:** This updated version of the notification as amended upto 1<sup>st</sup> April, 2019 has been prepared for convenience and easy reference of the trade and business and has no legal binding or force. Notifications as published in the official Gazette of Government of India have the force of law.

[Updated version of the Notification No. 12/2017-Central Tax (Rate)  
dated the 28<sup>th</sup> June, 2017 as amended upto 1<sup>st</sup> December, 2019]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 12/2017- Central Tax (Rate)**

New Delhi, the 28<sup>th</sup> June, 2017

G.S.R.....(E).- In exercise of the powers conferred by [sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148]<sup>1</sup> of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of services of description as specified in column (3) of the Table below from so much of the central tax leviable thereon under sub-section (1) of section 9 of the said Act, as is in excess of the said tax calculated at the rate as specified in the corresponding entry in column (4) of the said Table, unless specified otherwise, subject to the relevant conditions as specified in the corresponding entry in column (5) of the said Table, namely:-

**Table**

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
1	Chapter 99	Services by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) by way of charitable activities.	Nil	Nil
2	Chapter	Services by way of transfer of a	Nil	Nil

<sup>1</sup> Substituted vide notification No. 4/2019-Central Tax(Rate) dt 29.03.2019. Prior to substitution it read “sub-section (1) of section 11”.

	99	going concern, as a whole or an independent part thereof.		
3	Chapter 99	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority or a Governmental authority [or a Government Entity] <sup>2</sup> by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	Nil
[3A]	Chapter 99	Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent. of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	Nil] <sup>3</sup>
4	Chapter 99	Services by [****] <sup>4</sup> governmental authority by way of any activity in relation to any function entrusted to a municipality under article 243 W of the Constitution.	Nil	Nil

<sup>2</sup> Inserted vide notification No. 2/2018 – Central Tax (Rate) dt 25.01.2018.

<sup>3</sup> Inserted vide notification No. 2/2018 – Central Tax (Rate) dt 25.01.2018.

<sup>4</sup> Omitted vide notification No. 14/2018 –Central Tax (Rate) dt 26.07.2018. The following was omitted: “Central Government, State Government, Union territory, local authority or”

5	Chapter 99	Services by a [[**]] <sup>5</sup> Governmental Authority] <sup>6</sup> by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution.	Nil	Nil
6	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 Government, 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.	Nil	Nil
7	Chapter 99	Services provided by the Central Government, State Government, Union territory or local authority to a business entity with an aggregate turnover of up to [such amount in the preceding financial year as makes it eligible for exemption from registration under the Central Goods and	Nil	Nil

<sup>5</sup> Omitted vide notification No. 14/2018 –Central Tax (Rate) dt 26.07.2018. The following was omitted: “Central Government, State Government, Union territory, local authority or”

<sup>6</sup> Substituted vide notification No. 32/2017-Central Tax(Rate) dt 13.10.2017. Prior to substitution it read “governmental authority”.

		<p>Services Tax Act, 2017 (12 of 2017)]<sup>7</sup></p> <p><i>Explanation.-</i> For the purposes of this entry, it is hereby clarified that the provisions of this entry shall not be applicable to-</p> <p>(a) services,-</p> <p>(i) 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 Government, State Government, Union territory;</p> <p>(ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) of transport of goods or passengers; and</p> <p>(b) services by way of renting of immovable property.</p>		
8	Chapter 99	<p>Services provided by the Central Government, State Government, Union territory or local authority to another Central Government, State Government, Union territory or local authority:</p> <p>Provided that nothing contained in this entry shall apply to services-</p> <p>(i) 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 Government, State Government, Union territory;</p> <p>(ii) in relation to an aircraft or a vessel, inside or outside the</p>	Nil	Nil

<sup>7</sup> Substituted vide notification No. 21/2019-Central Tax (Rate) dt 30.09.2019. Prior to substitution it read "twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year."

		precincts of a port or an airport; (iii) of transport of goods or passengers.		
9	Chapter 99	<p>Services provided by Central Government, State Government, Union territory or a local authority where the consideration for such services does not exceed five thousand rupees:</p> <p>Provided that nothing contained in this entry shall apply to-</p> <p>(i) 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 Government, State Government, Union territory;</p> <p>(ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) transport of goods or passengers:</p> <p>Provided further that in case where continuous supply of service, as defined in sub-section (33) of section 2 of the Central Goods and Services Tax Act, 2017, is provided by the Central Government, State Government, Union territory or a local authority, the exemption shall apply only where the consideration charged for such service does not exceed five thousand rupees in a financial year.</p>	Nil	Nil
[9A]	Chapter 99	Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or	Nil	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 World Cup 2017 to be hosted in India.		indirectly related to any of the events under FIFA U- 17 World Cup 2017] <sup>8</sup>
[9AA	Chapter 99	Services provided by and to Fédération 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.	Nil	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.]] <sup>9</sup>
[9B	Chapter 99	Supply of services associated with transit cargo to Nepal and Bhutan (landlocked countries).	Nil	Nil] <sup>10</sup>
[9C	Chapter 99	Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants.	Nil	Nil] <sup>11</sup>
[9D	Chapter 99	Services by an old age home run by Central Government, State Government or by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) to its residents (aged 60 years or more) against consideration upto twenty-five thousand rupees per month per member, provided that the consideration charged is inclusive of charges for boarding, lodging and maintenance.	Nil	Nil] <sup>12</sup>
10	Heading 9954	Services provided by way of pure labour contracts of construction, erection, commissioning,	Nil	Nil

<sup>8</sup> Inserted vide notification No. 21/2017 – Central Tax (Rate) dt 22.08.2017

<sup>9</sup> Inserted vide notification No. 21/2019-Central Tax(Rate) dt 30.09.2019

<sup>10</sup> Inserted vide notification No. 30/2017 – Central Tax (Rate) dt 29.09.2017

<sup>11</sup> Inserted vide notification No. 32/2017 – Central Tax (Rate) dt 13.10.2017

<sup>12</sup> Inserted vide notification No. 14/2018 – Central Tax (Rate) dt 26.07.2018

		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 Yojana.		
[10A]	Heading 9954	Services supplied by electricity distribution utilities by way of construction, erection, commissioning, or installation of infrastructure for extending electricity distribution network upto the tube well of the farmer or agriculturalist for agricultural use.	Nil	Nil] <sup>13</sup>
11	Heading 9954	Services by way of pure labour contracts of construction, erection, commissioning, or installation of original works pertaining to a single residential unit otherwise than as a part of a residential complex.	Nil	Nil
[11A]	Heading 9961 or Heading 9962	[Service provided by Fair Price Shops to Central Government, State Government or Union territory 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.] <sup>14</sup>	Nil	Nil] <sup>15</sup>
[**]	**	**	**	**] <sup>16</sup> <sup>17</sup>

<sup>13</sup> Inserted vide notification No. 14/2018 – Central Tax (Rate) dt 26.07.2018

<sup>14</sup> Substituted vide notification No. 47/2017 – Central Tax (Rate) dt 14.11.2017. Prior to substitution it read:  
“Service provided by Fair Price Shops to Central Government by way of sale of wheat, rice and coarse grains under Public Distribution System(PDS) against consideration in the form of commission or margin.”

<sup>15</sup> Inserted vide notification No. 21/2017 – Central Tax (Rate) dt 22.08.2017

<sup>16</sup> Inserted vide notification No. 21/2017 – Central Tax (Rate) dt 22.08.2017

<sup>17</sup> Omitted SI No. 11B and relating entries vide notification No. 47/2017 – Central Tax (Rate) dt 14.11.2017. The following was omitted:

12	Heading 9963 or Heading 9972	Services by way of renting of residential dwelling for use as residence.	Nil	Nil
13	Heading 9963 or Heading 9972 or Heading 9995 or any other Heading of Section 9	<p>Services by a person by way of-</p> <p>(a) conduct of any religious ceremony;</p> <p>(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 of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) or a trust or an institution registered under sub clause (v) of clause (23C) of section 10 of the Income-tax Act or a body or an authority covered under clause (23BBA) of section 10 of the said Income-tax Act:</p> <p>Provided that nothing contained in entry (b) of this exemption shall apply to,-</p> <p>(i) renting of rooms where charges are one thousand rupees or more per day;</p> <p>(ii) renting of premises, community halls, kalyanmandapam or open area, and the like where charges are ten thousand rupees or more per day;</p> <p>(iii) renting of shops or other spaces for business or commerce where charges are ten thousand rupees or more per month.</p>	Nil	Nil
14	Heading 9963	Services by a hotel, inn, guest house, club or campsite, by	Nil	Nil

"11B	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to State Governments or Union territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil"
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		whatever name called, for residential or lodging purposes, having [value of supply] <sup>18</sup> of a unit of accommodation below [or equal to] <sup>19</sup> one thousand rupees per day or equivalent.		
15	Heading 9964	Transport of passengers, with or without accompanied belongings, by – (a) air, 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; (b) non-air conditioned contract carriage other than radio taxi, for transportation of passengers, excluding tourism, conducted tour, charter or hire; or (c) stage carriage other than air-conditioned stage carriage.	Nil	Nil
16	Heading 9964	Services provided to the Central Government, by way of transport of passengers with or without accompanied belongings, by air, embarking from or terminating at a regional connectivity scheme airport, against consideration in the form of viability gap funding: Provided that nothing contained in this entry shall apply on or after the expiry of a period of [three years] <sup>20</sup> from the date of commencement of operations of the regional connectivity scheme airport as notified by the Ministry	Nil	Nil

<sup>18</sup> Substituted vide notification No. 14/2018–Central Tax (Rate) dt 26.07.2018. Prior to substitution it read “declared tariff”

<sup>19</sup> Inserted vide notification No. 21/2019–Central Tax(Rate) dt 30.09.2019

<sup>20</sup> Substituted vide notification No. 2/2018–Central Tax(Rate) dt 25.01.2018. Prior to substitution it read “one year”.

		of Civil Aviation.		
17	Heading 9964	Service of transportation of passengers, with or without accompanied belongings, by— (a) railways in a class other than— (i) first class; or (ii) an air-conditioned coach; (b) metro, monorail or tramway; (c) inland waterways; (d) public transport, other than predominantly for tourism purpose, in a vessel between places located in India; and (e) metered cabs or auto rickshaws (including e-rickshaws).	Nil	Nil
18	Heading 9965	Services by way of transportation of goods— (a) by road except the services of— (i) a goods transportation agency; (ii) a courier agency; (b) by inland waterways.	Nil	Nil
19	Heading 9965	Services by way of transportation of goods by an aircraft from a place outside India upto the customs station of clearance in India.	Nil	Nil
[19A]	Heading 9965	Services by way of transportation of goods by an aircraft from customs station of clearance in India to a place outside India.	Nil	Nothing contained in this serial number shall apply after the 30 <sup>th</sup> day of September, [{2020} <sup>21</sup> .] <sup>22</sup> . <sup>23</sup>
[19B]	Heading 9965	Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India.	Nil	Nothing contained in this serial number shall apply after the 30 <sup>th</sup> day of September, [{2020} <sup>24</sup> .] <sup>25</sup> . <sup>26</sup>

<sup>21</sup> Substituted vide notification No. 21/2019-Central Tax(Rate) dt 30.09.2019 Prior to substitution it read “2019”

<sup>22</sup> Substituted vide notification No. 14/2018–Central Tax (Rate) dt 26.07.2018. Prior to substitution it read “2018”

<sup>23</sup> Inserted vide notification No. 2/2018 – Central Tax (Rate) dt 25.01.2018.

<sup>24</sup> Substituted vide notification No. 21/2019-Central Tax(Rate) dt 30.09.2019 Prior to substitution it read “2019”

<sup>25</sup> Substituted vide notification No. 14/2018–Central Tax (Rate) dt 26.07.2018. Prior to substitution it read “2018”

<sup>26</sup> Inserted vide notification No. 2/2018 – Central Tax (Rate) dt 25.01.2018.

20	Heading 9965	<p>Services by way of transportation by rail or a vessel from one place in India to another of the following goods –</p> <p>(a) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap;</p> <p>(b) defence or military equipments;</p> <p>(c) newspaper or magazines registered with the Registrar of Newspapers;</p> <p>(d) railway equipments or materials;</p> <p>(e) agricultural produce;</p> <p>(f) milk, salt and food grain including flours, pulses and rice; and</p> <p>(g) organic manure.</p>	Nil	Nil
21	Heading 9965 or Heading 9967	<p>Services provided by a goods transport agency, by way of transport in a goods carriage of –</p> <p>(a) agricultural produce;</p> <p>(b) goods, where consideration charged for the transportation of goods on a consignment transported in a single carriage does not exceed one thousand five hundred rupees;</p> <p>(c) goods, where consideration charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred and fifty;</p> <p>(d) milk, salt and food grain including flour, pulses and rice;</p> <p>(e) organic manure;</p> <p>(f) newspaper or magazines registered with the Registrar of Newspapers;</p> <p>(g) relief materials meant for victims of natural or man-made</p>	Nil	Nil

		disasters, calamities, accidents or mishap; or (h) defence or military equipments.		
[21A]	Heading 9965 or Heading 9967	Services provided by a goods transport agency to an unregistered person, including an unregistered casual taxable person, other than the following recipients, namely: - (a) any factory registered under or governed by the Factories Act, 1948(63 of 1948); or (b) any Society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or (c) any Co-operative Society established by or under any law for the time being in force; or (d) any body corporate established, by or under any law for the time being in force; or (e) any partnership firm whether registered or not under any law including association of persons; (f) any casual taxable person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.	Nil	Nil] <sup>27</sup>
[21B]	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to, - (a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies, which has taken registration under	Nil	Nil] <sup>28</sup>

<sup>27</sup> Inserted vide notification No. 32/2017 – Central Tax (Rate) dt 13.10.2017

<sup>28</sup> Inserted vide notification No. 28/2018 – Central Tax (Rate) dt 31.12.2018

		the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services.		
22	Heading 9966 or Heading 9973	<p>Services by way of giving on hire –</p> <p>(b) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or</p> <p>[(aa) to a local authority, an Electrically operated vehicle meant to carry more than twelve passengers; or</p> <p>Explanation.- For the purposes of this entry, “Electrically operated vehicle” means vehicle falling under Chapter 87 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which is run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicle.’.]<sup>29</sup></p> <p>(b) to a goods transport agency, a means of transportation of goods.</p> <p>[(c) 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.]<sup>30</sup></p>	Nil	Nil
23	Heading 9967	Service by way of access to a road or a bridge on payment of	Nil	Nil

<sup>29</sup> Inserted vide notification No. 13/2019 – Central Tax (Rate) dt 31.07.2019

<sup>30</sup> Inserted vide notification No. 2/2018 – Central Tax (Rate) dt 25.01.2018.



		toll charges.		
[23A]	Heading 9967	Service by way of access to a road or a bridge on payment of annuity.	Nil	Nil] <sup>31</sup>
24	Heading 9967 or Heading 9985	Services by way of loading, unloading, packing, storage or warehousing of rice.	Nil	Nil
[24A]	Heading 9967 or Heading 9985	Services by way of warehousing of minor forest produce.	Nil	Nil] <sup>32</sup>
[24B]	Heading 9967 or Heading 9985	Services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, coffee and tea.	Nil	Nil] <sup>33</sup>
25	Heading 9969	Transmission or distribution of electricity by an electricity transmission or distribution utility.	Nil	Nil
26	Heading 9971	Services by the Reserve Bank of India.	Nil	Nil
27	Heading 9971	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) <i>inter se</i> sale or purchase of foreign currency amongst banks or authorised dealers of foreign exchange or amongst banks and such dealers.	Nil	Nil

<sup>31</sup> Inserted vide notification No. 32/2017 – Central Tax (Rate) dt 13.10.2017

<sup>32</sup> Inserted vide notification No. 14/2018 – Central Tax (Rate) dt 26.07.2018

<sup>33</sup> Inserted vide notification No. 21/2019 – Central Tax (Rate) dt 30.09.2019

[27A]	Heading 9971	Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY).	Nil	Nil] <sup>34</sup>
28	Heading 9971 or Heading 9991	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 (23 of 2013).	Nil	Nil
29	Heading 9971 or Heading 9991	Services of life insurance business provided or agreed to be provided 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 Central Government.	Nil	Nil
[29A]	Heading 9971 or Heading 9991	Services of life insurance provided or agreed to be provided by the Naval Group Insurance Fund to the personnel of Coast Guard under the Group Insurance Schemes of the Central Government.	Nil	Nil] <sup>35</sup>
[29B]	Heading 9971 or Heading 9991	Services of life insurance provided or agreed to be provided by the Central Armed Police Forces (under Ministry of Home Affairs) Group Insurance Funds to their members under the Group Insurance Schemes of the concerned Central Armed Police Force.	Nil	Nil] <sup>36</sup>
30	Heading 9971 or	Services by the Employees' State Insurance Corporation to persons governed under the Employees'	Nil	Nil

<sup>34</sup> Inserted vide notification No. 28/2018—Central Tax(Rate) dt 31.12.2018

<sup>35</sup> Inserted vide notification No. 2/2018 – Central Tax (Rate) dt 25.01.2018.

<sup>36</sup> Inserted vide notification No. 21/2019 – Central Tax (Rate) dt 30.09.2019

	Heading 9991	State Insurance Act, 1948 (34 of 1948).		
31	Heading 9971	Services provided by the Employees Provident Fund Organisation to the persons governed under the Employees Provident Funds and the Miscellaneous Provisions Act, 1952 (19 of 1952).	Nil	Nil
[31A]	Heading 9971 or Heading 9991	Services by Coal Mines Provident Fund Organisation to persons governed by the Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948 (46 of 1948).	Nil	Nil] <sup>37</sup>
[31B]	Heading 9971 or Heading 9991	Services by National Pension System (NPS) Trust to its members against consideration in the form of administrative fee.	Nil	Nil] <sup>38</sup>
32	Heading 9971	Services provided by the Insurance Regulatory and Development Authority of India to insurers under the Insurance Regulatory and Development Authority of India Act, 1999 (41 of 1999).	Nil	Nil
33	Heading 9971	Services provided by the Securities and Exchange Board of India set up under the Securities and Exchange Board of India Act, 1992 (15 of 1992) by way of protecting the interests of investors in securities and to promote the development of, and to regulate, the securities market.	Nil	Nil
34	Heading 9971	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	Nil	Nil

<sup>37</sup> Inserted vide notification No. 14/2018 – Central Tax (Rate) dt 26.07.2018

<sup>38</sup> Inserted vide notification No. 14/2018 – Central Tax (Rate) dt 26.07.2018

		card or other payment card service. <i>Explanation.</i> — For the purposes of this entry, “acquiring bank” means any banking company, financial institution including non-banking financial company or any other person, who makes the payment to any person who accepts such card.		
[34A]	Heading 9971	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 and] <sup>39</sup> financial institutions.	Nil	Nil] <sup>40</sup>
35	Heading 9971 or Heading 9991	Services of general insurance business provided under following schemes – (a) Hut Insurance Scheme; (b) Cattle Insurance under Swarnajaynti Gram Swarozgar Yojna (earlier known as Integrated Rural Development Programme); (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) Agricultural Pumpset and Failed Well Insurance; (g) premia collected on export credit insurance; (h) [Restructured Weather Based	Nil	Nil

<sup>39</sup> Inserted vide notification No. 28/2018 – Central Tax (Rate) dt 31.12.2018

<sup>40</sup> Inserted vide notification No. 14/2018 – Central Tax (Rate) dt 26.07.2018

		<p>Crop Insurance Scheme (RWCIS)]<sup>41</sup>, approved by the Government of India and implemented by the Ministry of Agriculture;</p> <p>(i) Jan Arogya Bima Policy;</p> <p>(j) [Pradhan Mantri Fasal Bima Yojana (PMFBY);]<sup>42</sup></p> <p>(k) Pilot Scheme on Seed Crop Insurance;</p> <p>(l) Central Sector Scheme on Cattle Insurance;</p> <p>(m) Universal Health Insurance Scheme;</p> <p>(n) Rashtriya Swasthya Bima Yojana;</p> <p>(o) Coconut Palm Insurance Scheme;</p> <p>(p) Pradhan Mantri Suraksha BimaYojna;</p> <p>(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 and Multiple Disabilities Act, 1999 (44 of 1999).</p> <p>[(r) Bangla Shasya Bima]<sup>43</sup></p>		
36	Heading 9971 or Heading 9991	<p>Services of life insurance business provided under following schemes-</p> <p>(a) Janashree Bima Yojana;</p> <p>(b) Aam Aadmi Bima Yojana;</p> <p>(c) Life micro-insurance product as approved by the Insurance Regulatory and Development</p>	Nil	Nil

<sup>41</sup> Substituted vide notification No. 21/2017 – Central Tax (Rate) dt 22.08.2017. Prior to substitution it read “Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme”

<sup>42</sup> Substituted vide notification No. 21/2017 – Central Tax (Rate) dt 22.08.2017. Prior to substitution it read “National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana)”

<sup>43</sup> Inserted vide notification No. 21/2019 – Central Tax (Rate) dt 30.09.2019

		Authority, having maximum amount of cover of [two lakhs] <sup>44</sup> rupees; (d) Varishtha Pension BimaYojana; (e) Pradhan Mantri Jeevan Jyoti BimaYojana; (f) Pradhan Mantri Jan DhanYogana; (g) Pradhan Mantri Vaya Vandan Yojana.		
[36A]	Heading 9971 or Heading 9991	Services by way of reinsurance of the insurance schemes specified in serial number 35 or 36 [or 40] <sup>45</sup> .	Nil	Nil] <sup>46</sup>
37	Heading 9971 or Heading 9991	Services by way of collection of contribution under the Atal Pension Yojana.	Nil	Nil
38	Heading 9971 or Heading 9991	Services by way of collection of contribution under any pension scheme of the State Governments.	Nil	Nil
39	Heading 9971 or Heading 9985	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); or (c) business facilitator or a business correspondent to an	Nil	Nil

<sup>44</sup> Substituted vide notification No. 2/2018-Central Tax(Rate) dt 25.01.2018. Prior to substitution it read “fifty thousand”.

<sup>45</sup> Inserted vide notification No. 14/2018 – Central Tax (Rate) dt 26.07.2018.

<sup>46</sup> Inserted vide notification No. 2/2018 – Central Tax (Rate) dt 25.01.2018.

		insurance company in a rural area.		
[39A]	Heading 9971	<p>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).</p> <p><i>Explanation.-</i> For the purposes of this entry, the intermediary of financial services in IFSC is a person,-</p> <p>(i) who is permitted or recognised as such by the Government of India or any Regulator appointed for regulation of IFSC; or</p> <p>(ii) who is treated as a person resident outside India under the Foreign Exchange Management (International Financial Services Centre) Regulations, 2015; or</p> <p>(iii) who is registered under the Insurance Regulatory and Development Authority of India (International Financial Service Centre) Guidelines, 2015 as IFSC Insurance Office; or</p> <p>(iv) who is permitted as such by Securities and Exchange Board of India (SEBI) under the Securities and Exchange Board of India (International Financial Services Centres) Guidelines, 2015.</p>	Nil	Nil] <sup>47</sup>
40	Heading 9971 or Heading 9991	Services provided to the Central Government, State Government, Union territory under any insurance scheme for which total premium is paid by the Central Government, State Government,	Nil	Nil

<sup>47</sup> Inserted vide notification No. 2/2018 – Central Tax (Rate) dt 25.01.2018.

		Union territory.		
41	Heading 9972	<p>[Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty 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 50 per cent. or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area.]<sup>48</sup></p> <p>[<i>Explanation.</i> - For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.]<sup>49</sup></p>	Nil	Nil
[41A]	Heading 9972	Service by way of transfer of development rights (herein refer TDR) or Floor Space Index (FSI) (including additional FSI) on or after 1 <sup>st</sup> April, 2019 for construction of residential apartments by a promoter in a project, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent	Nil	Provided that the promoter shall be liable to pay tax at the applicable rate, on reverse charge basis, on such proportion of value of development rights, or FSI (including additional FSI), or both, as is attributable to the residential apartments, which remain un-booked on the date of issuance of completion certificate, or first occupation of the project, as the case may

<sup>48</sup> Substituted vide notification No. 32/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read “One time upfront amount (called as premium, salami, cost, price, development charges or by any other name) leviable in respect of the service, by way of granting long term (thirty years, or more) lease of industrial plots, provided by the State Government Industrial Development Corporations or Undertakings to industrial units.”

<sup>49</sup> Inserted vide notification No. 23/2018 – Central Tax (Rate) dt 20.09.2018.



		<p>authority or after its first occupation, whichever is earlier.</p> <p>The amount of GST exemption available for construction of residential apartments in the project under this notification shall be calculated as under:</p> <p>[GST payable on TDR or FSI (including additional FSI) or both for construction of the project] x (carpet area of the residential apartments in the project ÷ Total carpet area of the residential and commercial apartments in the project )</p>		<p>be, in the following manner - [GST payable on TDR or FSI (including additional FSI) or both for construction of the residential apartments in the project but for the exemption contained herein] x (carpet area of the residential apartments in the project which remain un- booked on the date of issuance of completion certificate or first occupation ÷ Total carpet area of the residential apartments in the project)</p> <p>Provided further that tax payable in terms of the first proviso hereinabove shall not exceed 0.5 per cent. of the value in case of affordable residential apartments and 2.5 per cent. of the value in case of residential apartments other than affordable residential apartments remaining un-booked on the date of issuance of completion certificate or first occupation</p> <p>The liability to pay central tax on the said portion of the development rights or FSI, or both, calculated as above, shall arise on the date of completion or first occupation of the project, as the case may be, whichever is earlier.]<sup>50</sup></p>
[41B	Heading 9972	Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more, on or after 01.04.2019, for	Nil	Provided that the promoter shall be liable to pay tax at the applicable rate, on reverse charge basis, on such proportion of upfront amount (called as premium, salami, cost, price, development

<sup>50</sup> Inserted vide notification No. 4/2019 – Central Tax (Rate) dt 29.03.2019.

	<p>construction of residential apartments by a promoter in a project, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> <p>The amount of GST exemption available for construction of residential apartments in the project under this notification shall be calculated as under:</p> <p>[GST payable on upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable for long term lease of land for construction of the project] x (carpet area of the residential apartments in the project ÷ Total carpet area of the residential and commercial apartments in the project).</p>	<p>charges or by any other name) paid for long term lease of land, as is attributable to the residential apartments, which remain un- booked on the date of issuance of completion certificate, or first occupation of the project, as the case may be, in the following manner -</p> <p>[GST payable on upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable for long term lease of land for construction of the residential apartments in the project but for the exemption contained herein] x (carpet area of the residential apartments in the project which remain un- booked on the date of issuance of completion certificate or first occupation ÷ Total carpet area of the residential apartments in the project);</p> <p>Provided further that the tax payable in terms of the first proviso shall not exceed 0.5 per cent. of the value in case of affordable residential apartments and 2.5 per cent. of the value in case of residential apartments other than affordable residential apartments remaining un-booked on the date of issuance of completion certificate or first occupation.</p> <p>The liability to pay central tax on the said proportion of upfront amount (called as premium, salami, cost, price, development charges or by</p>
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				any other name) paid for long term lease of land, calculated as above, shall arise on the date of issue of completion certificate or first occupation of the project, as the case may be.] <sup>51</sup>
42	Heading 9973 or Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of allowing a business entity to operate as a telecom service provider or use radio frequency spectrum during the period prior to the 1 <sup>st</sup> April, 2016, on payment of licence fee or spectrum user charges, as the case may be.	Nil	Nil
43	Heading 9973	Services of leasing of assets (rolling stock assets including wagons, coaches, locos) by the Indian Railways Finance Corporation to Indian Railways.	Nil	Nil
44	Heading 9981	Services provided by an incubatee up to a total turnover of fifty lakh rupees in a financial year subject to the following conditions, namely:- (a) the total turnover had not exceeded fifty lakh rupees during the preceding financial year; and (b) a period of three years has not elapsed from the date of entering into an agreement as an incubatee.	Nil	Nil
45	Heading 9982 or Heading 9991	Services provided by- (a) an arbitral tribunal to – (i) any person other than a business entity; or (ii) a business entity with an aggregate turnover up to [such amount in the	Nil	Nil

<sup>51</sup> Inserted vide notification No. 4/2019 – Central Tax (Rate) dt 29.03.2019.

		<p>preceding financial year as makes it eligible for exemption from registration under the Central Goods and Services Tax Act, 2017 (12 of 2017)]<sup>52</sup></p> <p>[(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity;]<sup>53</sup></p> <p>(b) a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services to-</p> <p>(i) an advocate or partnership firm of advocates providing legal services;</p> <p>(ii) any person other than a business entity; or</p> <p>(iii) a business entity with an aggregate turnover up to [such amount in the preceding financial year as makes it eligible for exemption from registration under the Central Goods and Services Tax Act, 2017 (12 of 2017)]<sup>54</sup></p> <p>[(iv) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity;]<sup>55</sup></p> <p>(c) a senior advocate by way of legal services to-</p>		
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<sup>52</sup> Substituted vide notification No. 21/2019-Central Tax(Rate) dt 30.09.2019. Prior to substitution it read “twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year..”.

<sup>53</sup> Inserted vide notification No. 2/2018 – Central Tax (Rate) dt 25.01.2018.

<sup>54</sup> Substituted vide notification No. 21/2019-Central Tax(Rate) dt 30.09.2019. Prior to substitution it read “twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year..”.

<sup>55</sup> Inserted vide notification No. 2/2018 – Central Tax (Rate) dt 25.01.2018.

		<p>(i) any person other than a business entity; or</p> <p>(ii) a business entity with an aggregate turnover up to [such amount in the preceding financial year as makes it eligible for exemption from registration under the Central Goods and Services Tax Act, 2017 (12 of 2017)]<sup>56</sup></p> <p>[(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.]<sup>57</sup></p>		
46	Heading 9983	Services by a veterinary clinic in relation to health care of animals or birds.	Nil	Nil
47	Heading 9983 or Heading 9991	<p>Services provided by the Central Government, State Government, Union territory or local authority by way of-</p> <p>(a) registration required under any law for the time being in force;</p> <p>(b) testing, calibration, safety check or certification relating to protection or safety of workers, consumers or public at large, including fire license, required under any law for the time being in force.</p>	Nil	Nil
[47A]	Heading 9983 or Heading 9991	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.	Nil	Nil] <sup>58</sup>
48	Heading	Taxable services, provided or to	Nil	Nil

<sup>56</sup> Substituted vide notification No. 21/2019-Central Tax(Rate) dt 30.09.2019. Prior to substitution it read "twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year..".

<sup>57</sup> Inserted vide notification No. 2/2018 – Central Tax (Rate) dt 25.01.2018.

<sup>58</sup> Inserted vide notification No. 14/2018 – Central Tax (Rate) dt 26.07.2018.

	9983 or any other Heading of Chapter 99	be provided, by a Technology Business Incubator or a Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board of the Department of Science and Technology, Government of India or bio-incubators recognised by the Biotechnology Industry Research Assistance Council, under the Department of Biotechnology, Government of India.		
49	Heading 9984	Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India.	Nil	Nil
50	Heading 9984	Services of public libraries by way of lending of books, publications or any other knowledge-enhancing content or material.	Nil	Nil
51	Heading 9984	Services provided by the Goods and Services Tax Network to the Central Government or State Governments or Union territories for implementation of Goods and Services Tax.	Nil	Nil
52	Heading 9985	Services by an organiser to any person in respect of a business exhibition held outside India.	Nil	Nil
53	Heading 9985	Services by way of sponsorship of sporting events organised - (a) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, State, zone or Country; (b) by Association of Indian Universities, Inter-University	Nil	Nil

		Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat; (c) by the Central Civil Services Cultural and Sports Board; (d) as part of national games, by the Indian Olympic Association; or (e) under the Panchayat Yuva Kreedha Aur Khel Abhiyaan Scheme.		
[53A]	Heading 9985	Services by way of fumigation in a warehouse of agricultural produce.	Nil	Nil] <sup>59</sup>
54	Heading 9986	Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of— (a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing; (b) supply of farm labour; (c) 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 the essential characteristics of agricultural produce but make it only marketable for the primary market; (d) renting or leasing of agro	Nil	Nil

<sup>59</sup> Inserted vide notification No. 2/2018 – Central Tax (Rate) dt 25.01.2018.

		<p>machinery or vacant land with or without a structure incidental to its use;</p> <p>(e) loading, unloading, packing, storage or warehousing of agricultural produce;</p> <p>(f) agricultural extension services;</p> <p>(g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce;</p> <p>[(h) services by way of fumigation in a warehouse of agricultural produce.]<sup>60</sup></p>		
55	Heading 9986	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, fibre, fuel, raw material or other similar products or agricultural produce.	Nil	Nil
[55A	Heading 9986	Services by way of artificial insemination of livestock (other than horses).	Nil	Nil] <sup>61</sup>
56	Heading 9988	Services by way of slaughtering of animals.	Nil	Nil
57	Heading 9988 or any other Heading of Section 8 and Section 9	Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.	Nil	Nil
58	Heading 9988	Services provided by the National Centre for Cold Chain	Nil	Nil

<sup>60</sup> Inserted vide notification No. 2/2018 – Central Tax (Rate) dt 25.01.2018.

<sup>61</sup> Inserted vide notification No. 14/2018 – Central Tax (Rate) dt 26.07.2018.



	or Heading 9992	Development under the Ministry of Agriculture, Cooperation and Farmer's Welfare by way of cold chain knowledge dissemination.		
59	Heading 9999	Services by a foreign diplomatic mission located in India.	Nil	Nil
60	Heading 9991	Services by a specified organisation in respect of a religious pilgrimage facilitated by [***] <sup>62</sup> the Government of India, under bilateral arrangement.	Nil	Nil
61	Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of issuance of passport, visa, driving licence, birth certificate or death certificate.	Nil	Nil
62	Heading 9991 or Heading 9997	Services provided by the Central Government, State Government, Union territory or local authority by way of tolerating non-performance of a contract for which consideration in the form of fines or liquidated damages is payable to the Central Government, State Government, Union territory or local authority under such contract.	Nil	Nil
63	Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of 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, fibre, fuel, raw material or other similar products.	Nil	Nil
64	Heading 9991	Services provided by the Central Government, State Government,	Nil	Nil

<sup>62</sup> Omitted vide notification No. 2/2018 – Central Tax (Rate) dt 25.01.2018. The following was omitted “the Ministry of External Affairs,”

	or Heading 9973	Union territory or local authority by way of assignment of right to use any natural resource where such right to use was assigned by the Central Government, State Government, Union territory or local authority before the 1 <sup>st</sup> April, 2016:  Provided that the exemption shall apply only to tax payable on one time charge payable, in full upfront or in instalments, for assignment of right to use such natural resource.		
65	Heading 9991	Services provided by the Central Government, State Government, Union territory 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.	Nil	Nil
[65A]	Heading 9991	Services by way of providing information under the Right to Information Act, 2005 (22 of 2005).	Nil	Nil] <sup>63</sup>
[65B]	Heading 9991 or any other Heading	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.  <i>Explanation.-</i> “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	Nil	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 goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and where such amount of goods and services tax paid by mining lease holders is less than the amount of goods and services tax

<sup>63</sup> Inserted vide notification No. 2/2018 – Central Tax (Rate) dt 25.01.2018.

		Regulation) Act, 1957 (67 of 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.		exempted, the exemption shall be restricted to such amount as is equal to the amount of goods and services tax paid by the mining lease holders and the ERCC shall pay the difference between goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and goods and services tax paid by the mining lease holders on royalty.] <sup>64</sup>
66	[Heading 9992 or Heading 9963] <sup>65</sup>	Services provided - (a) by an educational institution to its students, faculty and staff; [(aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee;] <sup>66</sup> (b) to an educational institution, by way of, - (i) transportation of students, faculty and staff; (ii) catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory; (iii) security or cleaning or house-keeping services performed in such educational institution; (iv) services relating to admission to, or conduct of examination by, such institution; [***] <sup>67</sup>	Nil	Nil

<sup>64</sup> Inserted vide notification No. 14/2018 – Central Tax (Rate) dt 26.07.2018.

<sup>65</sup> Substituted vide notification No. 28/2018—Central Tax(Rate) dt 31.12.2018. Prior to substitution it read “Heading 9992”

<sup>66</sup> Inserted vide notification No. 2/2018 – Central Tax (Rate) dt 25.01.2018.

<sup>67</sup> Omitted vide notification No. 2/2018 – Central Tax (Rate) dt 25.01.2018. The following was omitted “upto higher secondary”.

		<p>[(v) supply of online educational journals or periodicals:]<sup>68</sup></p> <p>Provided that nothing contained in [sub-items (i), (ii) and (iii) of item (b)]<sup>69</sup> shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent.</p> <p>[Provided further that nothing contained in sub-item (v) of item (b) shall apply to an institution providing services by way of,-</p> <p>(i) pre-school education and education up to higher secondary school or equivalent; or</p> <p>(ii) education as a part of an approved vocational education course.]<sup>70</sup></p>		
[***	***	***	***	***] <sup>71</sup>
68	Heading 9992 or Heading 9996	Services provided to a recognised sports body by- (a) an individual as a player, referee, umpire, coach or team manager for participation in a sporting event organised by a recognized sports body;	Nil	Nil

<sup>68</sup> Inserted vide notification No. 2/2018 – Central Tax (Rate) dt 25.01.2018.

<sup>69</sup> Substituted vide notification No. 2/2018 – Central Tax (Rate) dt 25.01.2018. Prior to substitution it read “entry (b)”

<sup>70</sup> Inserted vide notification No. 2/2018 – Central Tax (Rate) dt 25.01.2018.

<sup>71</sup> Omitted vide notification No. 28/2018—Central Tax(Rate) dt 31.12.2018. The following was omitted:

“67	Heading 9992	Services provided by the Indian Institutes of Management, as per the guidelines of the Central Government, to their students, by way of the following educational programmes, except Executive Development Programme: - (a) two-year full time Post Graduate Programmes in Management for the Post Graduate Diploma in Management, to which admissions are made on the basis of Common Admission Test (CAT) conducted by the Indian Institute of Management; (b) fellow programme in Management; (c) five years integrated programme in Management.	Nil	Nil”
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		(b) another recognised sports body.		
69	Heading 9992 or Heading 9983 or Heading 9991	<p>Any services provided by, _</p> <p>(a) the National Skill Development Corporation set up by the Government of India;</p> <p>(b) a Sector Skill Council approved by the National Skill Development Corporation;</p> <p>(c) an assessment agency approved by the Sector Skill Council or the National Skill Development Corporation;</p> <p>(d) a training partner approved by the National Skill Development Corporation or the Sector Skill Council,</p> <p>in relation to-</p> <p>(i) the National Skill Development Programme implemented by the National Skill Development Corporation; or</p> <p>(ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or</p> <p>(iii) any other Scheme implemented by the National Skill Development Corporation.</p>	Nil	Nil
70	Heading 9983 or Heading 9985 or Heading 9992	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.	Nil	Nil

71	Heading 9992	Services provided by training providers (Project implementation agencies) under Deen Dayal Upadhyaya Grameen Kaushalya Yojana implemented by the Ministry of Rural Development, Government of India by way of offering skill or vocational training courses certified by the National Council for Vocational Training.	Nil	Nil
72	Heading 9992	Services provided to the Central Government, State Government, Union territory administration under any training programme for which total expenditure is borne by the Central Government, State Government, Union territory administration.	Nil	Nil
73	Heading 9993	Services provided by the cord blood banks by way of preservation of stem cells or any other service in relation to such preservation.	Nil	Nil
74	Heading 9993	Services by way of- (a) health care services by a clinical establishment, an authorised medical practitioner or para-medics; (b) services provided by way of transportation of a patient in an ambulance, other than those specified in (a) above.	Nil	Nil
“74A	Heading 9993	Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 (34 of 1992) by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act at medical establishments, educational institutions,	Nil	Nil] <sup>72</sup>

<sup>72</sup> Inserted vide notification No. 28/2018—Central Tax(Rate) dt 31.12.2018.

		rehabilitation centers established by Central Government, State Government or Union territory or an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961).		
75	Heading 9994	Services provided by operators of the common bio-medical waste treatment facility to a clinical establishment by way of treatment or disposal of bio-medical waste or the processes incidental thereto.	Nil	Nil
76	Heading 9994	Services by way of public conveniences such as provision of facilities of bathroom, washrooms, lavatories, urinal or toilets.	Nil	Nil
77	Heading 9995	Service 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 – (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 [seven thousand five hundred] <sup>73</sup> rupees 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.	Nil	Nil
[77A]	Heading 9995	Services provided by an unincorporated body or a non-	Nil	Nil] <sup>74</sup>

<sup>73</sup> Substituted vide notification No. 2/2018 – Central Tax (Rate) dt 25.01.2018. Prior to substitution it read “five thousand”

<sup>74</sup> Inserted vide notification No. 14/2018 – Central Tax (Rate) dt 26.07.2018.

		<p>profit entity registered under any law for the time being in force, engaged in,-</p> <p>(i) activities relating to the welfare of industrial or agricultural labour or farmers; or</p> <p>(ii) promotion of trade, commerce, industry, agriculture, art, science, literature, culture, sports, education, social welfare, charitable activities and protection of environment,</p> <p>to its own members against consideration in the form of membership fee upto an amount of one thousand rupees (Rs 1000/-) per member per year.</p>		
78	Heading 9996	<p>Services by an artist by way of a performance in folk or classical art forms of-</p> <p>(a) music, or</p> <p>(b) dance, or</p> <p>(c) theatre,</p> <p>if the consideration charged for such performance is not more than one lakh and fifty thousand rupees:</p> <p>Provided that the exemption shall not apply to service provided by such artist as a brand ambassador.</p>	Nil	Nil
79	Heading 9996	Services by way of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo.	Nil	Nil
[79A	Heading 9996	Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Sites and Remains Act 1958 (24 of 1958) or any of the State Acts, for the time being in force.	Nil	Nil] <sup>75</sup>

<sup>75</sup> Inserted vide notification No. 47/2017 – Central Tax (Rate) dt 14.11.2017



80	Heading 9996	Services by way of training or coaching in recreational activities relating to- (a) arts or culture, or (b) sports by charitable entities registered under section 12AA of the Income-tax Act.	Nil	Nil
81	Heading 9996	[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 any sporting event other than a recognised sporting event; (c) recognised sporting event; (d) planetarium, where the consideration for right to admission to the events or places as referred to in items (a), (b), (c) or (d) above is not more than Rs 500 per person.] <sup>76</sup>	Nil	Nil
[82	Chapter 9996	Services by way of right to admission to the events organised under FIFA U-17 World Cup 2017.	Nil	Nil] <sup>77</sup>
[82A	Heading 9996	Services by way of right to admission to the events organised under FIFA U-17 Women's World Cup 2020.	Nil	Nil] <sup>78</sup>

[1A. Value of supply of service by way of transfer of development rights or FSI by a person to the promoter against consideration in the form of residential or commercial apartments shall be deemed

<sup>76</sup> Substituted vide notification No. 2/2018 – Central Tax (Rate) dt 25.01.2018. Prior to substitution it read “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 any sporting event other than a recognised sporting event;

(c) recognised sporting event,

where the consideration for admission is not more than Rs 250 per person as referred to in (a), (b) and (c) above.”.

<sup>77</sup> Inserted vide notification No. 25/2017 – Central Tax (Rate) dt 21.09.2017

<sup>78</sup> Inserted vide notification No. 21/2019 – Central Tax (Rate) dt 30.09.2019

to be equal to the value of similar apartments charged by the promoter from the independent buyers nearest to the date on which such development rights or FSI is transferred to the promoter.]<sup>79</sup>

[1B. Value of portion of residential or commercial apartments remaining un-booked on the date of issuance of completion certificate or first occupation, as the case may be, shall be deemed to be equal to the value of similar apartments charged by the promoter nearest to the date of issuance of completion certificate or first occupation, as the case may be.]<sup>80</sup>

2. Definitions. - For the purposes of this notification, unless the context otherwise requires, -

(a) “advertisement” means any form of presentation for promotion of, or bringing awareness about, any event, idea, immovable property, person, service, goods or actionable claim through newspaper, television, radio or any other means but does not include any presentation made in person;

(b) “advocate” has the same meaning as assigned to it in clause (a) of sub-section (1) of section 2 of the Advocates Act, 1961 (25 of 1961);

(c) “agricultural extension” means application of scientific research and knowledge to agricultural practices through farmer education or training;

(d) “agricultural produce” means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further 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;

(e) “Agricultural Produce Marketing Committee or Board” means any committee or board constituted under a State law for the time being in force for the purpose of regulating the marketing of agricultural produce;

(f) “aircraft” has the same meaning as assigned to it in clause (1) of section 2 of the Aircraft Act, 1934 (22 of 1934);

(g) “airport” has the same meaning as assigned to it in clause (b) of section 2 of the Airports Authority of India Act, 1994 (55 of 1994.);

(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 (52 of 1961); or

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<sup>79</sup> Inserted vide notification No. 4/2019 – Central Tax (Rate) dt 29.03.2019.

<sup>80</sup> Inserted vide notification No. 4/2019 – Central Tax (Rate) dt 29.03.2019.

(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;

(i) “arbitral tribunal” has the same meaning as assigned to it in clause (d) of section 2 of the Arbitration and Conciliation Act, 1996 (26 of 1996);

(j) “authorised dealer of foreign exchange” shall have the same meaning assigned to “Authorised person” in clause (c) of section 2 of the Foreign Exchange Management Act, 1999 (42 of 1999);

(k) “authorised medical practitioner” means a medical practitioner registered with any of the councils of the recognised system of medicines established or recognised by law in India and includes a medical professional having the requisite qualification to practice in any recognised system of medicines in India as per any law for the time being in force;

(l) “banking company” has the same meaning as assigned to it in clause (a) of section 45A of the Reserve Bank of India Act, 1934 (2 of 1934);

(m) “brand ambassador” means a person engaged for promotion or marketing of a brand of goods, service, property or actionable claim, event or endorsement of name, including a trade name, logo or house mark of any person;

(n) “business entity” means any person carrying out business;

(o) “business facilitator or business correspondent” means an intermediary appointed under the business facilitator model or the business correspondent model by a banking company or an insurance company under the guidelines issued by the Reserve Bank of India;

(p) “Central Electricity Authority” means the authority constituted under section 3 of the Electricity (Supply) Act, 1948 (54 of 1948);

(q) “Central Transmission Utility” shall have the same meaning as assigned to it in clause (10) of section 2 of the Electricity Act, 2003 (36 of 2003);

(r) “charitable activities” means activities relating to -

(i) public health by way of, -

(A) care or counselling of

(I) terminally ill persons or persons with severe physical or mental disability;

(II) persons afflicted with HIV or AIDS;

(III) persons addicted to a dependence-forming substance such as narcotics drugs or alcohol; or

(B) public awareness of preventive health, family planning or prevention of HIV infection;

(ii) advancement of religion , spirituality or yoga;

(iii) advancement of educational programmes or skill development relating to,-

- (A) abandoned, orphaned or homeless children;
- (B) physically or mentally abused and traumatized persons;
- (C) prisoners; or
- (D) persons over the age of 65 years residing in a rural area;

(iv) preservation of environment including watershed, forests and wildlife;

(s) “clinical establishment” means a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;

(t) “contract carriage” has the same meaning as assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(u) “courier agency” means any person engaged in the door-to-door transportation of time-sensitive documents, goods or articles utilising the services of a person, either directly or indirectly, to carry or accompany such documents, goods or articles;

(v) “Customs station” shall have the same meaning as assigned to it in clause (13) of section 2 of the Customs Act, 1962 (52 of 1962);

(w) “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air-conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit;

(x) “distributor or selling agent” means an individual or a firm or a body corporate or other legal entity under law so appointed by the Organising State through an agreement to market and sell lotteries on behalf of the Organising State;

(y) “educational institution” means an institution providing services by way of,-

(i) pre-school education and education up to higher secondary school or equivalent;

(ii) education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force;

(iii) education as a part of an approved vocational education course;

(z) “electricity transmission or distribution utility” means the Central Electricity Authority; a State Electricity Board; the Central Transmission Utility or a State Transmission Utility notified under the Electricity Act, 2003 (36 of 2003); or a distribution or transmission licensee under the said Act, or any

other entity entrusted with such function by the Central Government or, as the case may be, the State Government;

(za) “e-rickshaw” means a special purpose battery powered vehicle of power not exceeding 4000 watts, having three wheels for carrying goods or passengers, as the case may be, for hire or reward, manufactured, constructed or adapted, equipped and maintained in accordance with such specifications, as may be prescribed in this behalf;

[(zaa) “financial institution” has the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934);]<sup>81</sup>

(zb) “general insurance business” has the same meaning as assigned to it in clause (g) of section 3 of the General Insurance Business (Nationalisation) Act, 1972 (57 of 1972);

(zc) “general public” means the body of people at large sufficiently defined by some common quality of public or impersonal nature;

(zd) “goods carriage” has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(ze) “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called;

[(zf) “Governmental Authority” means an authority or a board or any other body, -

(i) set up by an Act of Parliament or a State Legislature; or

(ii) established by any Government,

with 90per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.]<sup>82</sup>

[(zfa) “Government Entity” means an authority or a board or any other body including a society, trust, corporation,-

(i) set up by an Act of Parliament or State Legislature; or

(ii) established by any Government,

with 90per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.”]<sup>83</sup>

(zg) “health care services” means any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to

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<sup>81</sup> Inserted vide notification No. 28/2018—Central Tax(Rate) dt 31.12.2018.

<sup>82</sup> Substituted vide notification No. 32/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read  
““governmental authority” has the same meaning as assigned to it in the Explanation to clause (16) of section 2 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017);”

<sup>83</sup> Inserted vide notification No. 32/2017 – Central Tax (Rate) dt 13.10.2017.

reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;

(zh) “incubatee” means an entrepreneur located within the premises of a Technology Business Incubator or Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board (NSTEDB) of the Department of Science and Technology, Government of India and who has entered into an agreement with the Technology Business Incubator or the Science and Technology Entrepreneurship Park to enable himself to develop and produce hi-tech and innovative products;

(zi) “inland waterway” means national waterways as defined in clause (h) of section 2 of the Inland Waterways Authority of India Act, 1985 (82 of 1985) or other waterway on any inland water, as defined in clause (b) of section 2 of the Inland Vessels Act, 1917 (1 of 1917);

(zj) “insurance company” means a company carrying on life insurance business or general insurance business;

(zk) “interest” means interest payable in any manner in respect of any moneys borrowed or debt incurred (including a deposit, claim or other similar right or obligation) but does not include any service fee or other charge in respect of the moneys borrowed or debt incurred or in respect of any credit facility which has not been utilised;

(zl) “intermediary” has the same meaning as assigned to it in sub-section (13) of section 2 of the Integrated Goods and Services Tax Act, 2017;

(zm) “legal service” means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority;

(zn) “life insurance business” has the same meaning as assigned to it in clause (11) of section 2 of the Insurance Act, 1938 (4 of 1938);

(zo) “life micro-insurance product” shall have the same meaning as assigned to it in clause (e) of regulation 2 of the Insurance Regulatory and Development Authority (Micro-insurance) Regulations, 2005;

(zp) “metered cab” means any contract carriage on which an automatic device, of the type and make approved under the relevant rules by the State Transport Authority, is fitted which indicates reading of the fare chargeable at any moment and that is charged accordingly under the conditions of its permit issued under the Motor Vehicles Act, 1988 (59 of 1988) and the rules made thereunder (but does not include radio taxi);

(zq) “national park” has the same meaning as assigned to it in clause (21) of the section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972);

(zr) “online information and database access or retrieval services” shall have the same meaning as assigned to it in clause (17) of the section 2 of the Integrated goods and Services Tax Act, 2017 (13 of 2017);

(zs) “original works” means- all new constructions;

- (i) all types of additions and alterations to abandoned or damaged structures on land that are required to make them workable;
- (ii) erection, commissioning or installation of plant, machinery or equipment or structures, whether pre-fabricated or otherwise;

(zt) “print media” means,—

(i) ‘book’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;

(ii) ‘newspaper’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867);

(zu) “port” has the same meaning as assigned to it in clause (q) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963) or in clause (4) of section 3 of the Indian Ports Act, 1908 (15 of 1908);

(zv) “radio taxi” means a taxi including a radio cab, by whatever name called, 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 Service;

(zw) “recognised sporting event” means any sporting event,-

(i) organised by a recognised sports body where the participating team or individual represent any district, state, zone or country;

(ii) organised -

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

(B) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat;

(C) by Central Civil Services Cultural and Sports Board;

(D) as part of national games, by Indian Olympic Association; or

(E) under Panchayat Yuva Kreedha Aur Khel Abhiyaan (PYKKA) Scheme;

(zx) “recognised sports body” means –

(i) the Indian Olympic Association;

(ii) Sports Authority of India;

- (iii) a national sports federation recognised by the Ministry of Sports and Youth Affairs of the Central Government, and its affiliate federations;
  - (iv) national sports promotion organisations recognised by the Ministry of Sports and Youth Affairs of the Central Government;
  - (v) the International Olympic Association or a federation recognised by the International Olympic Association; or
  - (vi) a federation or a body which regulates a sport at international level and its affiliated federations or bodies regulating a sport in India;
- (zy) “religious place” means a place which is primarily meant for conduct of prayers or worship pertaining to a religion, meditation, or spirituality;
- (zz) “renting in relation to immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property;
- (zza) “Reserve Bank of India” means the bank established under section 3 of the Reserve Bank of India Act, 1934 (2 of 1934);
- (zzb) “residential complex” means any complex comprising of a building or buildings, having more than one single residential unit;
- (zzc) “rural area” means the area comprised in a village as defined in land revenue records, excluding-  
the area under any municipal committee, municipal corporation, town area committee, cantonment board or notified area committee; or any area that may be notified as an urban area by the Central Government or a State Government;
- (zzd) “senior advocate” has the same meaning as assigned to it in section 16 of the Advocates Act, 1961 (25 of 1961);
- (zze) “single residential unit” means a self-contained residential unit which is designed for use, wholly or principally, for residential purposes for one family;
- (zzf) “special category States” shall mean the States as specified in sub-clause (g) of clause (4) of article 279A of the Constitution,
- (zzg) “specified organisation” shall mean,-
- (i) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or
  - (ii) ‘Committee’ or ‘State Committee’ as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002);



(zzh) “stage carriage” shall have the same meaning as assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(zzi) “State Electricity Board” means the Board constituted under section 5 of the Electricity (Supply) Act, 1948 (54 of 1948);

(zzj) “State Transmission Utility” shall have the same meaning as assigned to it in clause (67) of section 2 of the Electricity Act, 2003 (36 of 2003);

(zzk) “state transport undertaking” has the same meaning as assigned to it in clause (42) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(zzl) “tiger reserve” has the same meaning as assigned to it in clause (e) of section 38K of the Wild Life (Protection) Act, 1972 (53 of 1972);

(zzm) “tour operator” means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours;

(zzn) "trade union" has the same meaning as assigned to it in clause (h) of section 2 of the Trade Unions Act, 1926 (16 of 1926);

(zzo) “vessel” has the same meaning as assigned to it in clause (z) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963);

(zzp) “wildlife sanctuary” means a sanctuary as defined in the clause (26) of the section 2 of The Wild Life (Protection) Act, 1972 (53 of 1972);

(zzq) “zoo” has the same meaning as assigned to it in the clause (39) of the section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972).

**3. Explanation.-** For the purposes of this notification,-

(i) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the context otherwise requires, shall mean respectively as “Chapter”, “Section” and “Heading” in the scheme of classification of services.

(ii) Chapter, Section, Heading, Group, or Service Code mentioned in Column (2) of the Table are only indicative.

[(iii) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.]<sup>84</sup>

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<sup>84</sup> Inserted vide notification No. 21/2017 – Central Tax (Rate) dt 22.08.2017

[(iv) For removal of doubts, it is clarified that the Central and State Educational Boards shall be treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students.]<sup>85</sup>

[(v) The term “apartment” shall have the same meaning as assigned to it in clause (e) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

(vi) The term “affordable residential apartment” shall have the same meaning as assigned to it in the notification No. 11/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28<sup>th</sup> June, 2017 vide GSR number 690(E) dated 28<sup>th</sup> June, 2017, as amended.

(vii) The term “promoter” shall have the same meaning as assigned to it in clause (zk) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

(viii) The term “project” shall mean a Real Estate Project or a Residential Real Estate Project.

(ix) the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in clause (zn) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

(x) The term “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.

(xi) The term “carpet area” shall have the same meaning as assigned to it clause (k) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

(xii) “an apartment booked on or before the date of issuance of completion certificate or first occupation of the project” shall mean an apartment which meets all the following three conditions, namely-

- (a) part of supply of construction of the apartment service has time of supply on or before the said date; and
- (b) consideration equal to at least one instalment has been credited to the bank account of the registered person on or before the said date; and
- (c) an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the said date.

(xiii) “floor space index (FSI)” shall mean the ratio of a building’s total floor area (gross floor area) to the size of the piece of land upon which it is built.]<sup>86</sup>

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<sup>85</sup> Inserted vide notification No. 14/2018 – Central Tax (Rate) dt 26.07.2018

<sup>86</sup> Inserted vide notification No. 4/2019 – Central Tax (Rate) dt 29.03.2019.

4. This notification shall come into force on the 1<sup>st</sup> day of July, 2017.

[F. No.334/1/2017 -TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

**Disclaimer:** This updated version of the notification as amended upto 1<sup>st</sup> April, 2019 has been prepared for convenience and easy reference of the trade and business and has no legal binding or force. Notifications as published in the official Gazette of Government of India have the force of law.

[Updated version of the Notification No. 13/2017-Central Tax (Rate)  
dated the 28<sup>th</sup> June, 2017 as amended upto 1<sup>st</sup> December, 2019]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 13/2017- Central Tax (Rate)**

New Delhi, the 28<sup>th</sup> June, 2017

GSR.....(E).- In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government on the recommendations of the Council hereby notifies that on categories of supply of services mentioned in column (2) of the Table below, supplied by a person as specified in column (3) of the said Table, the whole of central tax leviable under section 9 of the said Central Goods and Services Tax Act, shall be paid on reverse charge basis by the recipient of the such services as specified in column (4) of the said Table:-

**Table**

Sl. No.	Category of Supply of Services	Supplier of service	Recipient of Service
(1)	(2)	(3)	(4)
1	Supply of Services by a goods transport agency (GTA), [who has not paid central tax at the rate of 6%,] <sup>1</sup> in respect of transportation of goods by road to- (a) any factory registered under or governed by the Factories Act, 1948(63 of 1948);or (b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or	Goods Transport Agency (GTA)	(a) Any factory registered under or governed by the Factories Act, 1948(63 of 1948); or (b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or (c) any co-operative society established by or under any law; or (d) any person registered under the Central Goods and Services

<sup>1</sup> Inserted vide notification No. 22/2017 – Central Tax (Rate) dt 22.08.2017

	<p>(c) any co-operative society established by or under any law; or</p> <p>(d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act; or</p> <p>(e) any body corporate established, by or under any law; or</p> <p>(f) any partnership firm whether registered or not under any law including association of persons; or</p> <p>(g) any casual taxable person.</p> <p>[Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to, -</p> <p>(a) a Department or Establishment of the Central Government or State Government or Union territory; or</p> <p>(b) local authority; or</p> <p>(c) Governmental agencies, which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.]<sup>2</sup></p>		<p>Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act; or</p> <p>(e) any body corporate established, by or under any law; or</p> <p>(f) any partnership firm whether registered or not under any law including association of persons; or</p> <p>(g) any casual taxable person; located in the taxable territory.</p>
2	<p>[Services provided by an individual advocate including a senior advocate or firm of advocates by way of legal services, directly or indirectly.</p> <p><i>Explanation.-</i> “legal service” means any service provided in relation to</p>	An individual advocate including a senior advocate or	Any business entity located in the taxable territory.

<sup>2</sup> Inserted vide notification No. 29/2018 – Central Tax (Rate) dt 31.12.2018

	advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority.] <sup>3</sup>	firm of advocates.	
3	Services supplied by an arbitral tribunal to a business entity.	An arbitral tribunal.	Any business entity located in the taxable territory.
4	Services provided by way of sponsorship to any body corporate or partnership firm.	Any person	Any body corporate or partnership firm located in the taxable territory.
5	Services supplied by the Central Government, State Government, Union territory or local authority to a business entity excluding, - (1) renting of immovable property, and (2) services specified below- (i) 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 Central Government, State Government or Union territory or local authority; (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) transport of goods or passengers.	Central Government, State Government, Union territory or local authority	Any business entity located in the taxable territory.
[5A]	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Central Goods and Services Tax	Central Government, State Government, Union territory or	Any person registered under the Central Goods and Services Tax Act, 2017.] <sup>4</sup>

<sup>3</sup> Substituted vide corrigendum to notification 13/2017-Central Tax(Rate), dated 25.09.2017. Prior to substitution it read: "Services supplied by an individual advocate including a senior advocate by way of representational services before any court, tribunal or authority, directly or indirectly, to any business entity located in the taxable territory, including where contract for provision of such service has been entered through another advocate or a firm of advocates, or by a firm of advocates, by way of legal services, to a business entity."

<sup>4</sup> Inserted vide notification No. 3/2018 – Central Tax (Rate) dt 25.01.2018

	Act, 2017 (12 of 2017).	local authority	
[5B]	Services supplied by any person by way of transfer of development rights or Floor Space Index (FSI) (including additional FSI) for construction of a project by a promoter.	Any person	Promoter.] <sup>5</sup>
[5C]	Long term lease of land (30 years or more) by any person against consideration in the form of upfront amount (called as premium, salami, cost, price, development charges or by any other name) and/or periodic rent for construction of a project by a promoter.	Any person	Promoter.] <sup>6</sup>
6	Services supplied by a director of a company or a body corporate to the said company or the body corporate.	A director of a company or a body corporate	The company or a body corporate located in the taxable territory.
7	Services supplied by an insurance agent to any person carrying on insurance business.	An insurance agent	Any person carrying on insurance business, located in the taxable territory.
8	Services supplied by a recovery agent to a banking company or a financial institution or a non-banking financial company.	A recovery agent	A banking company or a financial institution or a non-banking financial company, located in the taxable territory.
9	Supply of services by a music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to	Music composer, photographer, artist, or the like	Music company, producer or the like, located in the taxable territory.][ <sup>7</sup>

<sup>5</sup> Inserted vide notification No. 4/2019 – Central Tax (Rate) dt 29.03.2019.

<sup>6</sup> Inserted vide notification No. 4/2019 – Central Tax (Rate) dt 29.03.2019.

<sup>7</sup> Substituted vide notification No. 22/2019 – Central Tax (Rate) dt 30.09.2019. Prior to substitution it read

9	Supply of services by an author, music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary, dramatic, musical or artistic works to a publisher, music company, producer or the like.	Author or music composer, photographer, artist, or the like	Publisher, music company, producer or the like, located in the taxable territory.
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	original dramatic, musical or artistic works to a music company, producer or the like.		
[9A]	Supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub -section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher.	Author	<p>Publisher located in the taxable territory: Provided that nothing contained in this entry shall apply where, -</p> <p>(i) the author has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017), and filed a declaration, in the form at Annexure I, within the time limit prescribed therein, with the jurisdictional CGST or SGST commissioner, as the case may be, that he exercises the option to pay central tax on the service specified in column (2), under forward charge in accordance with Section 9 (1) of the Central Goods and Service Tax Act, 2017 under forward charge, and to comply with all the provisions of Central Goods and Service Tax Act, 2017 (12 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both and that he shall not withdraw the said option within a period of 1 year from the date of exercising such option;</p> <p>(ii) the author makes a declaration, as prescribed in Annexure II on the invoice issued by him in Form GST Inv-I to the publisher.]<sup>8</sup></p>
[10]	Supply of services by the members of Overseeing Committee to Reserve Bank of India	Members of Overseeing Committee constituted by the Reserve	Reserve Bank of India.] <sup>9</sup>

<sup>8</sup> Inserted vide notification No. 22/2019 – Central Tax (Rate) dt 30.09.2019.

<sup>9</sup> Inserted vide notification No. 33/2017 – Central Tax (Rate) dt 13.10.2017



		Bank of India	
[11]	Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or non-banking financial company (NBFCs).	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm.	A banking company or a non-banking financial company, located in the taxable territory.] <sup>10</sup>
[12]	Services provided by business facilitator (BF) to a banking company	Business facilitator (BF)	A banking company, located in the taxable territory.] <sup>11</sup>
[13]	Services provided by an agent of business correspondent (BC) to business correspondent (BC).	An agent of business correspondent (BC)	A business correspondent, located in the taxable territory.] <sup>12</sup>
[14]	<p>Security services (services provided by way of supply of security personnel) provided to a registered person:</p> <p>Provided that nothing contained in this entry shall apply to, -</p> <p>(i)(a) a Department or Establishment of the Central Government or State Government or Union territory; or</p> <p>(b) local authority; or</p> <p>(c) Governmental agencies;</p> <p>which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or</p> <p>(ii) a registered person paying tax under section 10 of the said Act.</p>	Any person other than a body corporate	A registered person, located in the taxable territory.] <sup>13</sup>

<sup>10</sup> Inserted vide notification No. 15/2018 – Central Tax (Rate) dt 26.07.2018

<sup>11</sup> Inserted vide notification No. 29/2018 – Central Tax (Rate) dt 31.12.2018

<sup>12</sup> Inserted vide notification No. 29/2018 – Central Tax (Rate) dt 31.12.2018

<sup>13</sup> Inserted vide notification No. 29/2018 – Central Tax (Rate) dt 31.12.2018

[15]	Services provided by way of renting of a motor vehicle provided to a body corporate.	Any person other than a body corporate, paying central tax at the rate of 2.5% on renting of motor vehicles with input tax credit only of input service in the same line of business	Any body corporate located in the taxable territory.
16	Services of lending of securities under Securities Lending Scheme, 1997 (“Scheme”) of Securities and Exchange Board of India (“SEBI”), as amended.	Lender i.e. a person who deposits the securities registered in his name or in the name of any other person duly authorised on his behalf with an approved intermediary for the purpose of lending under the Scheme of SEBI	Borrower i.e. a person who borrows the securities under the Scheme through an approved intermediary of SEBI.] <sup>14</sup>

*Explanation.-* For purpose of this notification,-

(a) The person who pays or is liable to pay freight for the transportation of goods by road in goods carriage, located in the taxable territory shall be treated as the person who receives the service for the purpose of this notification.

(b) “Body Corporate” has the same meaning as assigned to it in clause (11) of section 2 of the Companies Act, 2013.

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<sup>14</sup> Inserted vide notification No. 22/2019 – Central Tax (Rate) dt 30.09.2019.

(c) the business entity located in the taxable territory who is litigant, applicant or petitioner, as the case may be, shall be treated as the person who receives the legal services for the purpose of this notification.

(d) the words and expressions used and not defined in this notification but defined in the Central Goods and Services Tax Act, the Integrated Goods and Services Tax Act, and the Union Territory Goods and Services Tax Act shall have the same meanings as assigned to them in those Acts.

[(e) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.]<sup>15</sup>

[(f) “insurance agent” shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).]<sup>16</sup>

[(g) “renting of immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.]<sup>17</sup>

[(h) provisions of this notification, in so far as they apply to the Central Government and State Governments, shall also apply to the Parliament and State Legislatures.]<sup>18</sup>

[(i) The term “apartment” shall have the same meaning as assigned to it in clause (e) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

(j) the term “promoter” shall have the same meaning as assigned to it in clause (zk) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

(k) the term “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP).

(l) “the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).

(m) The term “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.

(n) “floor space index (FSI)” shall mean the ratio of a building’s total floor area (gross floor area) to the size of the piece of land upon which it is built.]<sup>19</sup>

2. This notification shall come into force on the 1<sup>st</sup> day of July, 2017.

[F. No. 334/1/2017- TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

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<sup>15</sup> Inserted vide notification No. 22/2017 – Central Tax (Rate) dt 22.08.2017

<sup>16</sup> Inserted vide notification No. 3/2018 – Central Tax (Rate) dt 25.01.2018

<sup>17</sup> Inserted vide notification No. 15/2018 – Central Tax (Rate) dt 26.07.2018

<sup>18</sup> Inserted vide notification No. 29/2018 – Central Tax (Rate) dt 31.12.2018

<sup>19</sup> Inserted vide notification No. 4/2019 – Central Tax (Rate) dt 29.03.2019.

**FORM**  
**(9A of Table)**

(Declaration to be filed by an author for exercising the option to pay tax on the “supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher” under forward charge on or before 31.10.2019 for the option to be effective from 1.11.2019 or before the commencement of any Financial Year for the option to be effective from the commencement of that Financial Year.)

Reference No. \_\_\_\_\_

Date \_\_\_\_\_

To

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(To be addressed to the jurisdictional Commissioner)

1. Name of the author:
2. Address of the author:
3. GSTIN of the author:

**Declaration**

1. I have taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017), and I hereby exercise the option to pay central tax on the service specified against serial No. 9A in column (2) of the Table in the notification No. 13/2017-Central Tax (Rate) dated the 28<sup>th</sup> June, 2017, supplied by me, under forward charge in accordance with section 9 (1) of CGST Act, and to comply with all the provisions of CGST Act, 2017 (12 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both;
2. I understand that this option, once exercised, shall not be allowed to be changed within a period of 1 year from the date of exercising the option and shall be valid, at least, till the end of Financial Year following the year in which it is made.

Signature \_\_\_\_\_

Name \_\_\_\_\_

GSTIN \_\_\_\_\_

Place \_\_\_\_\_

Date \_\_\_\_\_

## **Annexure II**

(Declaration to be made in the invoice by the author exercising the option to pay tax on the “supply of service by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher” under forward charge.)

### **Declaration (9A of Table)**

I have exercised the option to pay central tax on the service specified against serial No. 9A in column (2) of the Table in the notification No. 13/2017-Central Tax (Rate) dated 28th June, 2017 under forward charge.]<sup>20</sup>

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<sup>20</sup> Inserted vide notification No. 22/2019 – Central Tax (Rate) dt 30.09.2019.

**Disclaimer:** This updated version of the notification as amended upto 1<sup>st</sup> January, 2019 has been prepared for convenience and easy reference of the trade and business and has no legal binding or force. Notifications as published in the official Gazette of Government of India have the force of law.

[Updated version of the Notification No. 14/2017-Central Tax (Rate)  
dated the 28<sup>th</sup> June, 2017 as amended upto 1<sup>st</sup> January, 2019]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 14/2017-Central Tax (Rate)**

New Delhi, the 28<sup>th</sup> June, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (2) of section 7 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council hereby notifies that the following activities or transactions undertaken by the Central Government or State Government [or Union territory]<sup>1</sup> or any local authority in which they are engaged as public authority, shall be treated neither as a supply of goods nor a supply of service, namely:-

“Services by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution [or to a Municipality under article 243W of the Constitution]<sup>2</sup>.”

2. This notification shall come into force with effect from the 1<sup>st</sup> day of July, 2017.

[F. No.334/1/2017 -TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

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<sup>1</sup> Inserted vide notification No. 16/2018 – Central Tax (Rate) dt. 26.07.2018.

<sup>2</sup> Inserted vide notification No. 16/2018 – Central Tax (Rate) dt. 26.07.2018.

**Disclaimer:** This updated version of the notification as amended upto 1<sup>st</sup> January, 2019 has been prepared for convenience and easy reference of the trade and business and has no legal binding or force. Notifications as published in the official Gazette of Government of India have the force of law.

[Updated version of the Notification No. 15/2017-Central Tax (Rate)  
dated the 28<sup>th</sup> June, 2017 as amended upto 1<sup>st</sup> January, 2019]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 15/2017-Central Tax (Rate)**

New Delhi, the 28<sup>th</sup> June, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council hereby notifies that no refund of unutilised input tax credit shall be allowed under sub-section (3) of section 54 of the said Central Goods and Services Tax Act, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Central Goods and Services Tax Act.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of July, 2017.

[F. No.334/1/2017 -TRU]

(Ruchi Bisht)  
Under Secretary to the Government of India

**Disclaimer:** This updated version of the notification as amended upto 1<sup>st</sup> January, 2019 has been prepared for convenience and easy reference of the trade and business and has no legal binding or force. Notifications as published in the official Gazette of Government of India have the force of law.

[Updated version of the Notification No. 17/2017-Central Tax (Rate)  
dated the 28<sup>th</sup> June, 2017 as amended upto 1<sup>st</sup> January, 2019]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 17/2017-Central Tax (Rate)**

New Delhi, the 28<sup>th</sup> June, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby notifies that in case of the following categories of services, the tax on intra-State supplies shall be paid by the electronic commerce operator –

- (i) services by way of transportation of passengers by a radio-taxi, motorcab, maxicab and motor cycle;
- (ii) services by way of providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Central Goods and Services Tax Act.
- [(iii) services by way of house-keeping, such as plumbing, carpentering etc, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Central Goods and Services Tax Act.]<sup>1</sup>

*Explanation.-* For the purposes of this notification,-

- (a) “radio taxi” means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS);
- (b) “maxicab”, “motorcab” and “motor cycle” shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988).

2. This notification shall come into force with effect from the 1<sup>st</sup> day of July, 2017

[F.No. 334/1/2017-TRU]

(Ruchi Bisht)  
Under Secretary to the Government of India

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<sup>1</sup> Inserted vide notification No. 23/2017-Central Tax(Rate) dated 22.08.2017



**Disclaimer:** This updated version of the notification as amended upto 1<sup>st</sup> April, 2019 has been prepared for convenience and easy reference of the trade and business and has no legal binding or force. Notifications as published in the official Gazette of Government of India have the force of law.

[Updated version of the Notification No. 8/2017-Integrated Tax (Rate)  
dated the 28<sup>th</sup> June, 2017 as amended upto 1<sup>st</sup> December, 2019]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 8/2017-Integrated Tax (Rate)**

New Delhi, the 28<sup>th</sup> June, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 5, sub-section (1), [sub-section (3) and sub-section (4)]<sup>1</sup> of section 6 and [clauses (iii), (iv) and (xxv)]<sup>2</sup> of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (5) of section 15[,]<sup>3</sup> sub-section (1) of section 16 [and section 148]<sup>4</sup> of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby notifies that the integrated tax, on the inter-State supply of services of description as specified in column (3) of the Table below, falling under Chapter, Section or Heading of scheme of classification of services as specified in column (2), shall be levied at the rate as specified in the corresponding entry in column (4), subject to the conditions as specified in the corresponding entry in column (5) of the said Table:-

**Table**

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
1	<b>Chapter 99</b>	<b>All Services</b>		
2	<b>Section 5</b>	<b>Construction Services</b>		
3	<b>Heading 9954</b> (Construction services)	[(i) Construction of affordable residential apartments by a promoter in a Residential Real Estate Project (herein after referred to as RREP) which commences on or after 1 <sup>st</sup> April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay integrated tax on construction of apartments at the rates as specified for item	1.5	Provided that the integrated tax at the rate specified in column (4) shall be paid in cash, that is, by debiting the electronic cash

<sup>1</sup> Inserted vide notification No. 03/2019– Integrated Tax (Rate) dt 29.03.2019.

<sup>2</sup> Substituted vide notification No. 03/2019– Integrated Tax (Rate) dt 29.03.2019. Prior to substitution, it read “clause (iii) and clause (iv)”.

<sup>3</sup> Substituted vide notification No. 03/2019– Integrated Tax (Rate) dt 29.03.2019. Prior to substitution, it read “and”.

<sup>4</sup> Inserted vide notification No. 03/2019– Integrated Tax (Rate) dt 29.03.2019.

		(ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)		ledger only; Provided also that credit of input tax charged on goods and services used in supplying the service has not been taken except to the extent as prescribed in
		(ia) Construction of residential apartments other than affordable residential apartments by a promoter in an RREP which commences on or after 1 st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay integrated tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)	7.5	Annexure I in the case of REP other than RREP and in Annexure II in the case of RREP; Provided also that the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equivalent to the input tax credit attributable to construction in a
		(ib) Construction of commercial apartments (shops, offices, godowns etc.) by a promoter in an RREP which commences on or after 1 st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay integrated tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification	7.5	project, time of supply of which is on or after 1 st April, 2019, which shall be calculated in the manner as prescribed in the Annexure I in the case of REP other than RREP and in Annexure II in the case of RREP; Provided also that where a registered person

		shall apply for valuation of this service)		(landowner-promoter) who transfers development right or FSI (including additional FSI) to a promoter (developer-promoter) against consideration, wholly or partly, in the form of construction of apartments, - (i) the developer-promoter shall pay tax on supply of construction of apartments to the landownerpromoter, and (ii) such landowner – promoter shall be eligible for credit of taxes charged from him by the developer promoter towards the supply of construction of apartments by developer-promoter to him, provided the landownerpromoter further supplies such apartments to his buyers before issuance of completion certificate or first occupation, whichever is
		(ic) Construction of affordable residential apartments by a promoter in a Real Estate Project (herein after referred to as REP) other than RREP, which commences on or after 1 st April, 2019 or in an ongoing REP other than RREP in respect of which the promoter has not exercised option to pay integrated tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)	1.5	
		(id) Construction of residential apartments other than affordable residential apartments by a promoter in a REP other than a RREP which commences on or after 1 st April, 2019 or in an ongoing REP other than RREP in respect of which the promoter has not exercised option to pay integrated tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)	7.5	

				<p>earlier, and pays tax on the same which is not less than the amount of tax charged from him on construction of such apartments by the developer promoter.</p> <p>Explanation. - (i) “developer-promoter” is a promoter who constructs or converts a building into apartments or develops a plot for sale, (ii) “landowner-promoter” is a promoter who transfers the land or development rights or FSI to a developer-promoter for construction of apartments and receives constructed apartments against such transferred rights and sells such apartments to his buyers independently.</p> <p>Provided also that eighty percent of value of input and input services, [other than</p>
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				<p>services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], used in supplying the service shall be received from registered supplier only; Provided also that inputs and input services on which tax is paid on reverse charge basis shall be deemed to have been purchased from registered person; Provided also that where value of input and input services received from registered suppliers during the financial year (or part of the financial year till the date of issuance of completion</p>
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				<p>certificate or first occupation of the project, whichever is earlier) falls short of the said threshold of 80 per cent., tax shall be paid by the promoter on value of input and input services comprising such shortfall at the rate of eighteen percent on reverse charge basis and all the provisions of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) shall apply to him as if he is the person liable for paying the tax in relation to the supply of such goods or services or both; Provided also that notwithstanding anything contained herein above, where cement is received from an unregistered person, the promoter shall pay tax on supply of such cement at the applicable rates on reverse</p>
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				<p>charge basis and all the provisions of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), shall apply to him as if he is the person liable for paying the tax in relation to such supply of cement; (Please refer to the illustrations in annexure III)</p> <p>Explanation. - 1. The promoter shall maintain project wise account of inward supplies from registered and unregistered supplier and calculate tax payments on the shortfall at the end of the financial year and shall submit the same in the prescribed form electronically on the common portal by end of the quarter following the financial year. The tax liability on the shortfall of inward supplies from unregistered person so</p>
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				<p>determined shall be added to his output tax liability in the month not later than the month of June following the end of the financial year. 2. Notwithstanding anything contained in Explanation 1 above, tax on cement received from unregistered person shall be paid in the month in which cement is received. 3. Input Tax Credit not availed shall be reported every month by reporting the same as ineligible credit in GSTR-3B [Row No. 4 (D)(2)].</p>
		<p>(ie) Construction of an apartment in an ongoing project under any of the schemes specified in sub-item (b), sub-item (c), subitem (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table, in respect of which the promoter has exercised option to pay integrated tax on construction of apartments at the rates as specified for this item. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p>	12	<p>Provided that in case of ongoing project, the registered person shall exercise one time option in the Form at Annexure IV to pay integrated tax on construction of apartments in a project at the rates as specified for item (ie) or (if), as</p>
		(if) Construction of a complex, building, civil	18	



		<p>structure or a part thereof, including,- (i) commercial apartments (shops, offices, godowns etc.) by a promoter in a REP other than RREP, (ii) residential apartments in an ongoing project, other than affordable residential apartments, in respect of which the promoter has exercised option to pay integrated tax on construction of apartments at the rates as specified for this item in the manner prescribed herein, but excluding supply by way of services specified at items (i), (ia), (ib), (ic), (id) and (ie) above intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. Explanation. -For the removal of doubt, it is hereby clarified that, supply by way of services specified at items (i), (ia), (ib), (ic), (id) and (ie) in column (3) shall attract integrated tax prescribed against them in column (4) subject to conditions specified against them in column (5) and shall not be levied at the rate as specified under this entry. (Provisions of paragraph 2 of this notification shall apply for valuation of this service</p>		<p>the case may be, by the [20<sup>th</sup>]<sup>5</sup> of May, 2019; Provided also that where the option is not exercised in Form at annexure IV by the [20<sup>th</sup>]<sup>6</sup> of May, 2019, option to pay tax at the rates as applicable to item (i) or (ia) or (ib) or (ic) or (id) above, as the case may be, shall be deemed to have been exercised; Provided also that invoices for supply of the service can be issued during the period from 1st April 2019 to [20<sup>th</sup>]<sup>7</sup> May 2019 before exercising the option, but such invoices shall be in accordance with the option to be exercised.]<sup>8</sup></p>
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<sup>5</sup> Substituted vide notification No. 09/2019 – Integrated Tax (Rate) dt 10.05.2019. Prior to substitution it read: "10<sup>th</sup> "

<sup>6</sup> Substituted vide notification No. 09/2019 – Integrated Tax (Rate) dt 10.05.2019. Prior to substitution it read: "10<sup>th</sup> "

<sup>7</sup> Substituted vide notification No. 09/2019 – Integrated Tax (Rate) dt 10.05.2019. Prior to substitution it read: "10<sup>th</sup> "

<sup>8</sup> Substituted vide notification No. 03/2019 – Integrated Tax (Rate) dt 29.03.2019. Prior to substitution it read:

<p>(i) Construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p>	18	-
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		***	***	***] <sup>9</sup>
		<p>[(iii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied to the [Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity]<sup>10</sup> by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, -</p> <p>(a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958);</p> <p>(b) canal, dam or other irrigation works;</p> <p>(c) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal.</p>	12	<p>[Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be]<sup>11]</sup><sup>12</sup></p>
		<p>[(iv) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 [other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if)]<sup>13</sup> above, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,-</p> <p>(a) a road, bridge, tunnel, or terminal for road transportation for use by general public;</p> <p>(b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana;</p> <p>[(c) a civil structure or any other original works pertaining to the “In-situ redevelopment of existing slums using land as a resource, under the Housing for All</p>	12	-] <sup>18</sup>

<sup>9</sup> Omitted vide notification No. 3/2019-Integrated Tax(Rate) dt. 29.03.2019. The following was omitted:

“(ii) composite supply of works contract as defined in clause 119 of section 2 of Central Goods and Services Tax Act, 2017.	18	-“
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<sup>10</sup> Substituted vide notification No. 39/2017 – Integrated Tax (Rate) dt 13.10.2017. Prior to substitution it read “Government, a local authority or a Governmental authority”

<sup>11</sup> Substituted vide notification No. 39/2017 – Integrated Tax (Rate) dt 13.10.2017. Prior to substitution it read “-”.

<sup>12</sup> Inserted vide notification No. 20/2017– Integrated Tax (Rate) dt 22.08.2017

<sup>13</sup> Inserted vide notification No3/2019– Integrated Tax (Rate) dt 29.03.2019

		<p>(Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);]<sup>14</sup></p> <p>(d) a civil structure or any other original works pertaining to the “Beneficiary led individual house construction / enhancement” under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana;</p> <p>[(da) a civil structure or any other original works pertaining to the “Economically Weaker Section (EWS) houses” constructed under the Affordable Housing in partnership by State or Union Territory or local authority or urban development authority under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);]<sup>15</sup></p> <p>[(db) a civil structure or any other original works pertaining to the “houses constructed or acquired under the Credit Linked Subsidy Scheme for Economically Weaker Section (EWS)/ Lower Income Group (LIG)/ Middle Income Group-1 (MIG-1)/ Middle Income Group-2 (MIG-2)” under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);]<sup>16</sup></p> <p>(e) a pollution control or effluent treatment plant, except located as a part of a factory; or</p> <p>(f) a structure meant for funeral, burial or cremation of deceased.</p> <p>[(g) a building owned by an entity registered under section 12AA of the Income Tax Act, 1961 (43 of 1961), which is used for carrying out the activities of providing, centralised cooking or distribution, for mid-day meals under the mid-day meal scheme sponsored by the Central Government, State Government, Union territory or local authorities.]<sup>17</sup></p>		
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<sup>18</sup> Inserted vide notification No. 20/2017– Integrated Tax (Rate) dt 22.08.2017

<sup>14</sup> Substituted vide notification No. 1/2018 – Integrated Tax (Rate) dt 25.01.2018. Prior to substitution it read “(c) a civil structure or any other original works pertaining to the “In-situ rehabilitation of existing slum dwellers using land as a resource through private participation” under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana, only for existing slum dwellers;”

<sup>15</sup> Inserted vide notification No. 1/2018 – Integrated Tax (Rate) dt 25.01.2018

<sup>16</sup> Inserted vide notification No. 1/2018 – Integrated Tax (Rate) dt 25.01.2018

<sup>17</sup> Inserted vide notification No. 1/2018 – Integrated Tax (Rate) dt 25.01.2018

	<p>[(v) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 [other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above]<sup>19</sup>, supplied by way of construction, erection, commissioning, or installation of original works pertaining to,-</p> <p>(a) railways, [excluding]<sup>20</sup> monorail and metro;</p> <p>(b) a single residential unit otherwise than as a part of a residential complex;</p> <p>(c) low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India;</p> <p>(d) low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under-</p> <p>(1) the “Affordable Housing in Partnership” component of the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana; (2) any housing scheme of a State Government;</p> <p>[(da) low-cost houses up to a carpet area of 60 square metres per house in an affordable housing project which has been given infrastructure status vide notification of Government of India, in Ministry of Finance, Department of Economic Affairs vide F. No. 13/6/2009-INF, dated the 30th March, 2017;]<sup>21</sup></p> <p>(e) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or</p> <p>(f) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.</p>	12	<p>[Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be;]<sup>22</sup></p>
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<sup>19</sup> Inserted vide notification No3/2019– Integrated Tax (Rate) dt 29.03.2019

<sup>20</sup> Substituted vide notification No. 1/2018 – Integrated Tax (Rate) dt 25.01.2018. Prior to substitution it read “excluding”

<sup>21</sup> Inserted vide notification No. 1/2018 – Integrated Tax (Rate) dt 25.01.2018

<sup>22</sup> Inserted vide notification No. 20/2017– Integrated Tax (Rate) dt 22.08.2017

		<p>[(va) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of affordable residential apartments covered by sub- clause (a) of clause (xvi) of paragraph 4 below, in a project which commences on or after 1 st April, 2019, or in an ongoing project in respect of which the promoter has not exercised option to pay integrated tax on construction of apartments at the rates as specified for item (ie) or (if), as the case may be, in the manner prescribed therein,</p>	<p>12</p> <p>Provided that carpet area of the affordable residential apartments as specified in the entry in column (3) relating to this item, is not less than 50 per cent. of the total carpet area of all the apartments in the project; Provided also that for the purpose of determining whether the apartments at the time of supply of the service are affordable residential apartments covered by subclause (a) of clause (xvi) of paragraph 4 below or not, value of the apartments shall be the value of similar apartments booked nearest to the date of signing of the contract for supply of the service specified in the entry in column (3) relating to this item; 7 Provided also that in case it finally turns out that the carpet area of the affordable residential apartments booked or sold</p>
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				before or after completion, for which gross amount actually charged was forty five lakhs rupees or less and the actual carpet area was within the limits prescribed in sub- clause (a) of clause (xvi) of paragraph 4 below, was less than 50 per cent. of the total carpet area of all the apartments in the project, the recipient of the service, that is, the promoter shall be liable to pay such amount of tax on reverse charge basis as is equal to the difference between the tax payable on the service at the applicable rate but for the rate prescribed herein and the tax actually paid at the rate prescribed herein.] <sup>23</sup>
		[[vi) [Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 {other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above} <sup>24</sup> , provided] <sup>25</sup> to the Central Government, State Government, Union Territory, [a local	12	{Provided that where the services are supplied to a Government Entity, they should have been procured by the

<sup>23</sup> Inserted vide notification No3/2019– Integrated Tax (Rate) dt 29.03.2019

<sup>24</sup> Inserted vide notification No3/2019– Integrated Tax (Rate) dt 29.03.2019

<sup>25</sup> Substituted vide notification No. 48/2017 – Integrated Tax (Rate) dt 14.11.2017. Prior to substitution it read “Services provided”

	<p>authority, a Governmental Authority or a Government Entity]<sup>26</sup> by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of – (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017.</p> <p>[<i>Explanation.</i>- For the purposes of this item, the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.]<sup>27</sup></p>		<p>said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be}<sup>28,29,30</sup></p>
	<p>[[vii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75 per cent. of the value of the works contract) provided to the Central Government, State Government, Union territory, local authority, a Governmental Authority or a Government Entity.</p>	5	<p>Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as</p>

<sup>26</sup> Substituted vide notification No. 39/2017 – Integrated Tax (Rate) dt 13.10.2017. Prior to substitution it read “a local authority or a Governmental authority”

<sup>27</sup> Inserted vide notification No. 18/2018 –Integrated Tax (Rate) dt 26.07.2018.

<sup>28</sup> Substituted vide notification No. 39/2017 –Integrated Tax (Rate) dt 13.10.2017. Prior to substitution it read “-”.

<sup>29</sup> Substituted vide notification No. 24/2017 – Integrated Tax (Rate) dt 21.09.2017. Prior to substitution it read “Construction services other than (i), (ii), (iii), (iv) and (v) above.”

<sup>30</sup> Inserted “Construction services other than (i), (ii), (iii), (iv) and (v) above.” vide notification No. 20/2017– Integrated Tax (Rate) dt 22.08.2017

				the case may be] <sup>31]</sup> <sup>32</sup>
		[(viii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 and associated services, in respect of offshore works contract relating to oil and gas exploration and production (E&P) in the offshore area beyond 12 nautical miles from the nearest point of the appropriate base line.	12	-] <sup>33</sup>
		[[ix) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (iii) or item (vi) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.	12	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.] <sup>34]</sup> <sup>35</sup>
		[(x) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (vii) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.	5	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work

<sup>31</sup> Substituted vide notification No. 39/2017 – Integrated Tax (Rate) dt 13.10.2017. Prior to substitution it read “Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above.”

<sup>32</sup> Inserted “Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above.” vide notification No. 24/2017-Integrated Tax (Rate) dt. 21.09.2017.

<sup>33</sup> Inserted vide notification No. 39/2017– Integrated Tax (Rate) dt 13.10.2017

<sup>34</sup> Substituted vide notification No. 1/2018 – Integrated Tax (Rate) dt 25.01.2018. Prior to substitution it read:

“(ix) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above	18	-“
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<sup>35</sup> Inserted

“(ix) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above	18	-“
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vide notification No. 39/2017– Integrated Tax (Rate) dt 13.10.2017



				entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.] <sup>36</sup>
		[(xi) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.	5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> no. (iv)]. <sup>37</sup>
		<p>[[xii) Construction services other than (i), (ia), (ib), (ic), (id), (ie), (if), (iii), (iv), (v), (va), (vi), (vii), (viii), (ix), (x) and (xi) above.</p> <p>Explanation. - For the removal of doubt, it is hereby clarified that, supply by way of services specified at items (i), (ia), (ib), (ic), (id), (ie) and (if) in column (3) shall attract integrated tax prescribed against them in column (4) subject to conditions specified against them in column (5) and shall not be levied at the rate as specified under this entry.]<sup>38</sup></p>	18	-] <sup>39</sup>
4	<b>Section 6</b>	<b>Distributive Trade Services; Accommodation, Food and Beverage Service; Transport Services; Gas and Electricity Distribution Services</b>		
5	<b>Heading 9961</b>	<p>Services in wholesale trade.</p> <p>Explanation-This service does not include sale or purchase of goods but includes:</p> <p>– Services of commission agents,</p>	18	-

<sup>36</sup> Inserted vide notification No. 1/2018 – Integrated Tax (Rate) dt 25.01.2018

<sup>37</sup> Inserted vide notification No. 1/2018 – Integrated Tax (Rate) dt 25.01.2018

<sup>38</sup> Substituted vide notification No. 3/2019 – Integrated Tax (Rate) dt 29.03.2019. Prior to substitution it read: “(xii) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii), (viii), (ix), (x) and (xi) above {and serial number 38 below}<sup>A</sup>.”;

A. Inserted vide notification No. 28/2018-Integrated Tax(Rate) dt. 31.12.2018.

<sup>39</sup> Inserted vide notification No. 1/2018 – Integrated Tax (Rate) dt 25.01.2018

		commodity brokers, and auctioneers and all other traders who negotiate whole sale commercial transactions between buyers and sellers, for a fee or commission’ – Services of electronic whole sale agents and brokers, – Services of whole sale auctioning houses.		
6	<b>Heading 9962</b>	Services in retail trade. <i>Explanation-</i> This service does not include sale or purchase of goods	18	-
7	<b>Heading 9963</b> (Accommodation, food and beverage services)	<del>[(i) Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent. <i>Explanation 1.</i> This item includes such supply at a canteen, mess, cafeteria or dining space of an institution such as a ***]<sup>40</sup> hospital, industrial</del>	5	<del>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]<sup>41,42</sup></del>

<sup>40</sup> Omitted vide notification No. 28/2018—Integrated Tax(Rate) dt 31.12.2018. The following was omitted: “school, college”

<sup>41</sup> Substituted vide notification No. 14/2018 – Integrated Tax (Rate) dt 26.07.2018. Prior to substitution it read:

“(i) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent.  <i>Explanation.-</i> “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.	5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]”
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<sup>42</sup> Substituted vide notification No. 48/2017 – Integrated Tax (Rate) dt 14.11.2017. Prior to substitution it read:



				services used in supplying the service has not been taken [Please refer to Explanation no. (iv)] <sup>47</sup>
		<del>{(iii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent. Explanation. "declared tariff" includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</del>	<del>18</del>	<del>]</del> <sup>48</sup>
		[(iii) Supply of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms.	5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)] <sup>49</sup>
		[***	***	***] <sup>50</sup>

<sup>47</sup> Substituted vide notification No. 19/2019-Integrated Tax (Rate) dt. 30.09.2019

<sup>48</sup> Substituted vide notification No. 48/2017 – Integrated Tax (Rate) dt 14.11.2017. Prior to substitution it read:

"(iii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, having licence or permit or by whatever name called to serve alcoholic liquor for human consumption.	18	-"
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<sup>49</sup> Substituted vide notification No. 19/2019-Integrated Tax (Rate) dt. 30.09.2019

<sup>50</sup> Omitted item (iv) vide notification No. 48/2017-Integrated Tax(Rate) dt. 14.11.2017. The following was omitted:

"(iv) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, having the facility of air-conditioning or central air-heating in any part of the establishment, at any time during the year.	18	-"
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		<del>[(v) Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature.</del>	<del>18</del>	<del>+</del> <sup>51</sup>
		[(iv) Supply of 'outdoor catering', at premises other than 'specified premises' provided by any person other than- (a) suppliers providing 'hotel accommodation' at 'specified premises', or (b) suppliers located in 'specified premises'.	5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation (iv)] <sup>52</sup>
		<del>[(vi) Accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having [value of supply]<sup>53</sup> of a unit of accommodation of two thousand five hundred rupees and above but less than seven thousand five hundred rupees per unit per day or equivalent.</del> <del>***]</del> <sup>54</sup>	<del>18</del>	-
		[(v) Composite supply of „outdoor catering“ together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) at premises other than 'specified premises' provided by any person other than- (a) suppliers providing 'hotel accommodation' at 'specified premises', or (b) suppliers located in 'specified premises'	5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation (iv)] <sup>55</sup>
		<del>[(vii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, including but not limited to food or any other article for human consumption or any drink (whether or not alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration, in a premises (including hotel, convention center, club, pandal, shamiana or any</del>	<del>18</del>	-

<sup>51</sup> Substituted vide notification No. 13/2018 – Central Tax (Rate) dt 26.07.2018. Prior to substitution it read:

“(v) Supply, by way of or as part of any service or in any other manner whatsoever in outdoor catering wherein goods, being food or any other article for human consumption or any drink (whether or not alcoholic liquor for human consumption), as a part of such outdoor catering and such supply or service is for cash, deferred payment or other valuable consideration.	18	-”
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<sup>52</sup> Substituted vide notification No. 19/2019-Integrated Tax (Rate) dt. 30.09.2019

<sup>53</sup> Substituted vide notification No. 14/2018 – Integrated Tax (Rate) dt 26.07.2018. Prior to substitution it read “declared tariff”.

<sup>54</sup> Omitted *Explanation* vide notification No. 14/2018- Integrated Tax(Rate) dt. 26.07.2018. The following was omitted: “*Explanation.-* “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.”

<sup>55</sup> Substituted vide notification No. 19/2019-Integrated Tax (Rate) dt. 30.09.2019

	<p><del>other place, specially arranged for organising a function) together with renting of such premises.</del></p> <p>[(vi) Accommodation, food and beverage services other than (i) to (v) above Explanation:</p> <p>(a) For the removal of doubt, it is hereby clarified that, supplies covered by items (ii), (iii), (iv) and (v) in column (3) shall attract integrated tax prescribed against them in column (4) subject to conditions specified against them in column (5), which is a mandatory rate and shall not be levied at the rate as specified under this entry.</p> <p>(b) This entry covers supply of 'restaurant service' at 'specified premises'</p> <p>(c) This entry covers supply of 'hotel accommodation' having value of supply of a unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.</p> <p>(d) This entry covers supply of 'outdoor catering', provided by suppliers providing 'hotel accommodation' at 'specified premises', or suppliers located in 'specified premises'.</p> <p>(e) This entry covers composite supply of „outdoor catering“ together with renting of premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) provided by suppliers providing 'hotel accommodation' at 'specified premises', or suppliers located in 'specified premises'.</p>	18	-] <sup>56</sup>
	<p><del>(viii) Accommodation in hotels including five star hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having [value of supply]<sup>57</sup> of a unit of accommodation of seven thousand and five hundred rupees and above per unit per day or equivalent.</del></p> <p><del>***]<sup>58</sup></del></p>	28	-
	<p><del>[(ix) Accommodation, food and beverage services other than (ii), (iii), (v), (vi), (vii) and (viii) above.</del></p> <p><del>Explanation. For the removal of doubt, it is</del></p>	18	-

<sup>56</sup> Substituted vide notificati6n No. 19/2019-Integrated Tax (Rate) dt. 30.09.2019

<sup>57</sup> Substituted vide notification No. 14/2018 – Integrated Tax (Rate) dt 26.07.2018. Prior to substitution it read “declared tariff”.

<sup>58</sup> Omitted *Explanation* vide notification No. 14/2018- Integrated Tax(Rate) dt. 26.07.2018. The following was omitted: “*Explanation.-* “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.”

		<del>hereby clarified that, supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent shall attract integrated tax @ 5% without any input tax credit under item (i) above and shall not be levied at the rate as specified under this entry.]<sup>59</sup></del>		
8	<b>Heading 9964</b> (Passenger transport services)	<p>(i) Transport of passengers, with or without accompanied belongings, by rail in first class or air conditioned coach.</p>	5	Provided that credit of input tax charged in respect of goods used in supplying the service is not utilised for paying integrated tax, central tax, state tax or union territory tax on the supply of the service
		<p>(ii) Transport of passengers, with or without accompanied belongings by-</p> <p>(a) air conditioned contract carriage other than motorcab;</p> <p>(b) air conditioned stage carriage;</p> <p>(c) radio taxi.</p> <p><i>Explanation.-</i></p> <p>(a) “contract carriage” has the meaning assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);</p> <p>(b) “stage carriage” has the meaning assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988) ;</p> <p>(c) “radio taxi” means a taxi including a radio cab, by whatever name called, which is in</p>	5	<p>Provided that credit of input tax charged on goods [and]<sup>60</sup> services used in supplying the service has not been taken</p> <p>[Please refer to <i>Explanation</i> no. (iv)]</p>

<sup>59</sup> Substituted vide notification No. 48/2017 – Integrated Tax (Rate) dt 14.11.2017. Prior to substitution it read:

“(ix) Accommodation, food and beverage services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above.”

<sup>60</sup> Substituted vide notification No. 39/2017 – Integrated Tax (Rate) dt 13.10.2017. Prior to substitution it read “or”

		two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS).		
		(iii) Transport of passengers, with or without accompanied belongings, by air in economy class.	5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		(iv) Transport of passengers, with or without accompanied belongings, by air, embarking from or terminating in a Regional Connectivity Scheme Airport, as notified by the Ministry of Civil Aviation.	5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		[(iva) Transportation of passengers, with or without accompanied baggage, by air, by non-scheduled air transport service or charter operations, engaged by specified organisations in respect of religious pilgrimage facilitated by the Government of India, under bilateral arrangement.	5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to clause (iv) of paragraph 4 relating to <i>Explanation</i> ]] <sup>61</sup>
		(v) Transport of passengers by air, with or without accompanied belongings, in other than economy class.	12	-
		[(vi) Transport of passengers by any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e.

<sup>61</sup> Inserted vide notification No. 28/2018-Integrated Tax(Rate) dt. 31.12.2018.



				service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle), has not been taken. [Please refer to Explanation no. (iv)]
			or	
			12	-] <sup>62]</sup> <sup>63</sup>
		(vii) Passenger transport services other than (i), (ii), (iii), (iv), [(iva),] <sup>64</sup> (v) and (vi) above.	18	-
9	<b>Heading 9965</b> (Goods transport services)	(i) Transport of goods by rail (other than services specified at item no. (iv)).	5	Provided that credit of input tax charged in respect of goods in supplying the service is not utilised for paying integrated tax, central tax, state tax or union territory tax on the supply of the service
		(ii) Transport of goods in a vessel including services provided or agreed to be provided by a person located in non-taxable territory to a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India.	5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) used in supplying the service has not been taken <i>Explanation:</i> This condition will not apply where the

<sup>62</sup> Substituted vide notification No. 39/2017 – Integrated Tax (Rate) dt 13.10.2017. Prior to substitution it read in column (3) “Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient.” and in column (5) “Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]”

<sup>63</sup> Substituted vide notification No. 20/2017 – Integrated Tax (Rate) dt 22.08.2017. Prior to substitution there was no option to discharge CGST @6% and take full ITC.

<sup>64</sup> Inserted vide notification No. 28/2018-Integrated Tax(Rate) dt. 31.12.2018.

				supplier of service is located in non-taxable territory. [Please refer to <i>Explanation</i> no. (iv)]
		[(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). Explanation.- “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken. [Please refer to <i>Explanation</i> no. (iv)]
			or	
			12	Provided that the goods transport agency opting to pay integrated tax @ 12% under this entry shall, thenceforth, be liable to pay integrated tax @ 12% on all the services of GTA supplied by it.] <sup>65</sup>
		(iv) Transport of goods in containers by rail by any person other than Indian Railways.	12	-
		[(v) Transportation of [natural gas, petroleum crude, motor spirit (commonly known as petrol), high speed diesel or aviation turbine fuel] <sup>66</sup> through pipeline	5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
			or	
			12	-] <sup>67</sup>

<sup>65</sup> Substituted vide notification No. 20/2017 – Integrated Tax (Rate) dt 22.08.2017. Prior to substitution there was no option to discharge CGST@6% and take full ITC subject to condition as mentioned in column (5).

<sup>66</sup> Substituted vide notification No. 1/2017 – Integrated Tax (Rate) dt 25.01.2018. Prior to substitution it read “natural gas”

<sup>67</sup> Substituted vide notification No. 39/2017 – Integrated Tax (Rate) dt 13.10.2017. Prior to substitution it read “Goods transport services other than (i), (ii), (iii) and (iv) above”

		<p>[[vi) Multimodal transportation of goods.</p> <p><i>Explanation 1.-</i></p> <p>(a) “multimodal transportation” means carriage of goods, by at least two different modes of transport from the place of acceptance of goods to the place of delivery of goods by a multimodal transporter;</p> <p>(b) “mode of transport” means carriage of goods by road, air, rail, inland waterways or sea;</p> <p>(c) “multimodal transporter” means a person who,-</p> <p>(A) enters into a contract under which he undertakes to perform multimodal transportation against freight; and</p> <p>(B) acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract.</p> <p><i>[Explanation 2.-</i></p> <p>Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India.]<sup>68</sup></p>	12	-] <sup>69]</sup> <sup>70</sup>
		[[vi) Goods transport services other than (i), (ii), (iii), (iv) and (v) above	18	-] <sup>71</sup>
10	<b>Heading 9966</b> (Rental services of transport vehicles [with operators] <sup>72</sup> )	[[i) Renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of

<sup>68</sup> Inserted vide notification No. 31/2018 – Integrated Tax (Rate) dt 31.12.2018.

<sup>69</sup> Substituted vide notification No. 14/2018 – Integrated Tax (Rate) dt 26.07.2018. Prior to substitution it read:

“(vi) Goods transport services other than (i), (ii), (iii), (iv) and (v) above.	18	-”
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<sup>70</sup> Inserted vide notification No. 39/2017 – Integrated Tax (Rate) dt 13.10.2017.

<sup>71</sup> Inserted vide notification No. 14/2018 – Integrated Tax (Rate) dt 26.07.2018.

<sup>72</sup> Inserted vide notification No. 19/2019-Integrated Tax (Rate) dt. 30.09.2019

				business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle) has not been taken., [Please refer to Explanation no. (iv)]
			or	
			12	-] <sup>73]</sup> <sup>74</sup>
		[(ii) Time charter of vessels for transport of goods.	5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to Explanation no. (iv)]. <sup>75</sup>
		[(iii) Rental services of transport vehicles with [* * *] <sup>76</sup> operators, other than (i) and (ii) above.	18	-] <sup>77</sup>
11	<b>Heading 9967</b> (Supporting services in transport)	[(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). Explanation.- “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name	5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken.

<sup>73</sup> Substituted vide notification No. 39/2017 – Integrated Tax (Rate) dt 13.10.2017. Prior to substitution it read in column (3) “Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient.” and in column (5) “Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]”

<sup>74</sup> Substituted vide notification No. 20/2017 – Integrated Tax (Rate) dt 22.08.2017. Prior to substitution there was no option to discharge CGST @6% and take full ITC.

<sup>75</sup> Substituted vide notification No. 1/2018 – Integrated Tax (Rate) dt 25.01.2018. Prior to substitution it read:

“(ii) Rental services of transport vehicles with or without operators, other than (i) above.	18	-”
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<sup>76</sup> Omitted vide notification No. 19/2019 – Integrated Tax (Rate) dt 30.09.2019. The following was omitted “or without”

<sup>77</sup> Inserted vide notification No. 1/2018 – Integrated Tax (Rate) dt 25.01.2018.

		called.		[Please refer to Explanation no. (iv)]
				or
			12	Provided that the goods transport agency opting to pay integrated tax @ 12% under this entry shall, thenceforth, be liable to pay integrated tax @ 12% on all the services of GTA supplied by it.] <sup>78</sup>
		(ii) Supporting services in transport other than (i) above.	18	-
12	<b>Heading 9968</b>	Postal and courier services.	18	-
13	<b>Heading 9969</b>	Electricity, gas, water and other distribution services.	18	-
14	<b>Section 7</b>	<b>Financial and related services; real estate services; and rental and leasing services.</b>		
15	<b>Heading 9971</b> (Financial and related services)	(i) Services provided by a foreman of a chit fund in relation to chit. <i>Explanation.-</i> (a) "chit" means a transaction whether called chit, chit fund, chitty, kuri, or by whatever name by or under which a person enters into an agreement with a specified number of persons that every one of them shall subscribe a certain sum of money (or a certain quantity of grain instead) by way of periodical instalments over a definite period and that each subscriber shall, in his turn, as determined by lot or by auction or by tender or in such other manner as may be specified in the chit agreement, be entitled to a prize amount; (b) "foreman of a chit fund" shall have the same meaning as is assigned to the expression "foreman" in clause (j) of section 2 of the Chit Funds Act, 1982 (40 of 1982).	12	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
		(ii) Transfer of the right to use any goods for any purpose (whether or not for a specified	Same rate of	-

<sup>78</sup> Substituted vide notification No. 20/2017 – Integrated Tax (Rate) dt 22.08.2017. Prior to substitution there was no option to discharge CGST@6% and take full ITC subject to condition as mentioned in column (5).

		period) for cash, deferred payment or other valuable consideration.	integrated tax as on supply of like goods involving transfer of title in goods	
		(iii) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.	Same rate of integrated tax as on supply of like goods involving transfer of title in goods	-
		[***	***	Omitted] <sup>79</sup>
		[(v) Leasing of motor vehicles purchased and leased prior to 1st July 2017;	65 per cent. of the rate of integrated tax as applicable on supply of like goods involving transfer of title in goods.	-] <sup>80</sup>

<sup>79</sup> Omitted vide notification No. 19/2019 – Integrated Tax (Rate) dt 30.09.2019. The following was omitted

<p>(iv) Leasing of aircrafts by an operator for operating scheduled air transport service or scheduled air cargo service by way of transaction covered by clause (f) paragraph 5 of Schedule II of the Central Goods and Services Act, 2017.</p> <p><i>Explanation.-</i></p> <p>(a) “operator” means a person, organisation or enterprise engaged in or offering to engage in aircraft operations;</p> <p>(b) “scheduled air transport service” means an air transport service undertaken between the same two or more places operated according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, each flight being open to use by members of the public;</p> <p>(c) “scheduled air cargo service” means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, not open to use by passengers.</p>	5	<p>Provided that credit of input tax charged on goods used in supplying the service has not been taken</p> <p><i>Explanation:</i> This condition will not apply where the supplier of the leasing service is located in non-taxable territory.</p> <p>[Please refer to <i>Explanation</i> no. (iv)]</p>
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<sup>80</sup> Substituted vide notification No. 39/2017 –Integrated Tax (Rate) dt 13.10.2017. Prior to substitution it read “Financial and related services other than (i), (ii), (iii), and (iv) above.”

			Note:- Nothing contained in this entry shall apply on or after 1st July, 2020.	
		[[vi] Service of third party insurance of “goods carriage”	12	-] <sup>81]</sup> <sup>82</sup>
		[(vii) Financial and related services other than (i), (ii), (iii) [* * *] <sup>83</sup> , (v), and (vi) above.	18	-] <sup>84</sup>
[16]	<b>Heading 9972</b>	(i) Services by the Central Government, State Government, Union territory or local authority to governmental authority or government entity, by way of lease of land.	Nil	-
		(ii) Supply of land or undivided share of land by way of lease or sub lease where such supply is a part of composite supply of construction of flats etc. specified in the entry in column (3) against serial number 3, at item [(i) (ia), (ib), (ic), (id), (ie) and (if)] <sup>85</sup> . Provided that nothing contained in this entry shall apply to an amount charged for such lease and sub-lease in excess of one third of the total amount charged for the said composite supply. Total amount shall have the same meaning for the purpose of this proviso as given in paragraph 2 of this notification.	Nil	-
		(iii) Real estate services other than (i) and (ii) above.	18	-] <sup>86</sup>

<sup>81</sup> Substituted vide notification No. 28/2018 – Integrated Tax (Rate) dt 31.12.2018. Prior to substitution it read:

“(vi) Financial and related services other than (i), (ii), (iii), (iv) and (v) above.	18	-”
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<sup>82</sup> Inserted vide notification No. 39/2017 – Integrated Tax (Rate) dt 13.10.2017

<sup>83</sup> Omitted vide notification No. 19/2019 – Integrated Tax (Rate) dt 30.09.2019. The following was omitted, (iv)

<sup>84</sup> Inserted vide notification No. 28/2018-Integrated Tax(Rate) dt. 31.12.2018.

<sup>85</sup> Substituted vide notification No. 3/2019-Integrated Tax(Rate) dt 29.03.2019. Prior to substitution it read: “sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item(d) and sub-item (da)of item (v); and sub-item (c) of item (vi)”

<sup>86</sup> Substituted vide notification No. 1/2018-Integrated Tax (Rate) dt 25.01.2018. Prior to substitution it read:

“16	Heading 9972	Real estate services.	18	-”
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17	<b>Heading 9973</b> (Leasing or rental services [* * *] <sup>87</sup> without operator)	(i) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right in respect of goods other than Information Technology software.	12	-
		(ii) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right in respect of Information Technology software. [Please refer to <i>Explanation</i> no. (v)]	18	-
		(iii) Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.	Same rate of integrated tax as on supply of like goods involving transfer of title in goods	-
		(iv) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.	Same rate of integrated tax as on supply of like goods involving transfer of title in goods	-
		***	***	Omitted <sup>88</sup>
		[(vi) Leasing of motor vehicles purchased and	65 per	-] <sup>89</sup>

<sup>87</sup> Omitted vide notification No. 19/2019 – Integrated Tax (Rate) dt 30.09.2019. The following was omitted “,with or”

<sup>88</sup> Omitted vide notification No. 19/2019 – Integrated Tax (Rate) dt 30.09.2019. The following was omitted

<p>(v) Leasing of aircrafts by an operator for operating scheduled air transport service or scheduled air cargo service by way of transaction covered by clause (f) paragraph 5 of Schedule II of the Central Goods and Services Act, 2017.</p> <p><i>Explanation.-</i></p> <p>(a) “operator” means a person, organisation or enterprise engaged in or offering to engage in aircraft operations;</p> <p>(b) “scheduled air transport service” means an air transport service undertaken between the same two or more places operated according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, each flight being open to use by members of the public;</p> <p>(c) “scheduled air cargo service” means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, not open to use by passengers.</p>	5	<p>Provided that credit of input tax charged on goods used in supplying the service has not been taken</p> <p><i>Explanation:</i> This condition will not apply where the supplier of the leasing service is located in non-taxable territory. [Please refer to <i>Explanation</i> no. (iv)]</p>
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		leased prior to 1st July 2017;	cent. of the rate of integrated tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1st July, 2020.	
		[ ***	***	<sup>90, 91</sup> [Omitted] <sup>92</sup>
		{(viiia) Leasing or renting of goods	Same rate of integrated tax as applicable on supply of like goods involving transfer of title in goods.	-
		[(viii) Leasing or rental services, without	18	-] <sup>94</sup> } <sup>95</sup>

<sup>89</sup> Substituted vide notification No. 39/2017 –Integrated Tax (Rate) dt 13.10.2017. Prior to substitution it read “Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv) and (v) above.”

<sup>90</sup> Substituted vide notification No. 1/2018 – Integrated Tax (Rate) dt 25.01.2018. prior to substitution it read:

“(vii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v) and (vi) above.	Same rate of integrated tax as applicable on supply of like goods involving transfer of title in goods	-“
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<sup>91</sup> Inserted

“(vii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v) and (vi) above.	Same rate of integrated tax as applicable on supply of like goods involving transfer of title in goods	-“
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vide notification No. 39/2017 –Integrated Tax (Rate) dt 13.10.2017.

<sup>92</sup> Omitted vide notification No. 19/2019 – Integrated Tax (Rate) dt 30.09.2019. The following was omitted

(vii) Time charter of vessels for transport of goods.	5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to <i>Explanation</i> no. (iv)
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		operator, other than (i), (ii), (iii), (iv), (vi), and (vii) above.] <sup>93</sup>		
18	<b>Section 8</b>	<b>Business and Production Services</b>		
19	<b>Heading 9981</b>	Research and development services.	18	-
20	<b>Heading 9982</b>	Legal and accounting services.	18	-
21	<b>Heading 9983</b> (Other professional, technical and business services)	(i) Selling of space for advertisement in print media.	5	-
		[(ia) Other professional, technical and business services relating to exploration, mining or drilling of petroleum crude or natural gas or both	12	-] <sup>96</sup>
		(ii) Other professional, technical and business services other than [(i) and (ia) above] <sup>97</sup> [and serial number 38 below] <sup>98</sup> .	18	-
[22]	<b>Heading 9984</b> (Telecommunications, broadcasting and information supply services)	(i) Supply consisting only of e-book.  Explanation.- For the purposes of this notification, "e-books" means an electronic version of a printed book (falling under tariff item 4901 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)) supplied online which can be read on a computer or a hand held device.	5	-
		(ii) Telecommunications, broadcasting and information supply services other than (i) above.	18	-] <sup>99</sup>
23	<b>Heading 9985</b> (Support services)	(i) Supply of tour operators services. <i>Explanation.-</i> "tour operator" means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours.	5	1. Provided that credit of input tax charged on goods and services used in supplying the service[, other than the input tax credit of input service in the

<sup>94</sup> Inserted vide notification No. 1/2018- Integrated Tax (Rate) dt 25.01.2018

<sup>95</sup> Substituted vide notification No. 28/2018 – Integrated Tax (Rate) dt 31.12.2018. prior to substitution it read:

"(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi) and (vii) above.	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods	-"
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<sup>93</sup> Substituted vide notification No. 19/2019 – Integrated Tax (Rate) dt 30.09.2019.

[(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (vii) above.
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<sup>96</sup> Inserted vide notification No. 19/2019 – Integrated Tax (Rate) dt 30.09.2019.

<sup>97</sup> Substituted vide notification No. 19/2019 – Integrated Tax (Rate) dt 30.09.2019. prior to substitution it read "(i) above"

<sup>98</sup> Inserted vide notification No. 28/2018 – Integrated Tax (Rate) dt 31.12.2018.

<sup>99</sup> Substituted vide notification No. 14/2018- Integrated Tax (Rate) dt 26.07.2018. Prior to substitution it read:

"22	Heading 9984	Telecommunications, broadcasting and information supply services.	18	-"
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				same line of business (i.e. tour operator service procured from another tour operator)] <sup>100</sup> has not been taken [Please refer to <i>Explanation</i> no. (iv)] 2. The bill issued for supply of this service indicates that it is inclusive of charges of accommodation and transportation required for such a tour and the amount charged in the bill is the gross amount charged for such a tour including the charges of accommodation and transportation required for such a tour.
		[(ii) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.	5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> no. (iv)].] <sup>101</sup>
		[(iii) Support services other than (i) and (ii) above	18	-] <sup>102</sup>
24	<b>Heading 9986</b> [(Support services to agriculture,	(i) Support services to agriculture, forestry, fishing, animal husbandry. <i>Explanation.</i> - Support services to agriculture, forestry, fishing, animal	Nil	-

<sup>100</sup> Inserted vide notification No. 1/2018- Integrated Tax (Rate) dt 25.01.2018

<sup>101</sup> Substituted vide notification No. 1/2018 – Integrated Tax (Rate) dt 25.01.2018. Prior to substitution it read:

“(ii) Support services other than (i) above	18	-”
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<sup>102</sup> Inserted vide notification No. 1/2018- Integrated Tax (Rate) dt 25.01.2018

	<p>hunting, forestry, fishing, mining and utilities)]<sup>103</sup></p>	<p>husbandry mean -</p> <p>(i) Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of—</p> <p>(a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;</p> <p>(b) supply of farm labour;</p> <p>(c) 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 the essential characteristics of agricultural produce but make it only marketable for the primary market;</p> <p>(d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;</p> <p>(e) loading, unloading, packing, storage or warehousing of agricultural produce;</p> <p>(f) agricultural extension services;</p> <p>(g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.</p> <p>[(h) services by way of fumigation in a warehouse of agricultural produce.]<sup>104</sup></p> <p>(ii) Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.</p> <p>(iii) Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of</p>		
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<sup>103</sup> Inserted vide notification No. 19/2019 – Integrated Tax (Rate) dt 30.09.2019

<sup>104</sup> Inserted vide notification No. 1/2018- Integrated Tax (Rate) dt 25.01.2018

		animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.		
		[(ii) [Support services to] <sup>105</sup> exploration, mining or drilling of petroleum crude or natural gas or both.	12	-] <sup>106</sup>
		[(iii) Support services to mining, electricity, gas and water distribution other than (ii) above.	18	-] <sup>107</sup>
[25]	<b>Heading 9987</b>	(i) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017	5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> no. (iv)].
		(ii) Maintenance, repair and installation (except construction) services, other than (i) above [and serial number 38 below] <sup>108</sup> .	18	-] <sup>109</sup>
26	<b>Heading 9988</b> (Manufacturing services on physical inputs (goods) owned by others)	(i) Services by way of job work in relation to- (a) Printing of newspapers; [(b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);] <sup>110</sup> [(c) all products [other than diamonds] <sup>111</sup> falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);] <sup>112</sup> (d) Printing of books (including Braille	5	-

<sup>105</sup> Substituted vide notification No. 19/2019 – Integrated Tax (Rate) dt 30.09.2019. Prior to substitution it read “Service of”

<sup>106</sup> Substituted vide notification No. 1/2018 – Integrated Tax (Rate) dt 25.01.2018. Prior to substitution it read:

“(ii) Support services to mining, electricity, gas and water distribution.	18	-”
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<sup>107</sup> Inserted vide notification No. 1/2018- Integrated Tax (Rate) dt 25.01.2018

<sup>108</sup> Inserted vide notification No. 28/2018 – Integrated Tax (Rate) dt 31.12.2018.

<sup>109</sup> Substituted vide notification No. 1/2018-Integrated Tax (Rate) dt 25.01.2018. Prior to substitution it read:

“25	Heading 9987	Maintenance, repair and installation (except construction) services.	18	-”
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<sup>110</sup> Substituted vide notification No. 20/2017 – Integrated Tax (Rate) dt 22.08.2017. Prior to substitution it read “Textile yarns (other than of man-made fibres) and textile fabrics;”

<sup>111</sup> Inserted vide notification No. 19/2019 – Integrated Tax (Rate) dt 30.09.2019

<sup>112</sup> Substituted vide notification No. 39/2017 – Integrated Tax (Rate) dt 13.10.2017. Prior to substitution it read “Cut and polished diamonds; precious and semi-precious stones; or plain and studded jewellery of gold and other precious metals, falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51of 1975);”

		<p>books), journals and periodicals;</p> <p>[(da) printing of all goods falling under Chapter 48 or 49, which attract IGST @ 5 per cent. or Nil;]<sup>113</sup></p> <p>(e) Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).</p> <p>[(ea) manufacture of leather goods or footwear falling under Chapter 42 or 64 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) respectively;]<sup>114</sup></p> <p>[(f) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);</p> <p>(g) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), except dog and cat food put up for retail sale falling under tariff item 23091000 of the said chapter;</p> <p>(h) manufacture of clay bricks falling under tariff item 69010010 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);]<sup>115</sup></p> <p>[(i) manufacture of handicraft goods.</p> <p><i>Explanation.-</i> The expression “handicraft goods” shall have the same meaning as assigned to it in the notification No. 32/2017 -Central Tax, dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1158 (E), dated the 15th September, 2017 as amended from time to time ]<sup>116</sup></p> <p>[****]<sup>117</sup></p>		
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<sup>113</sup> Inserted vide notification No. 39/2017 – Integrated Tax (Rate) dt 13.10.2017

<sup>114</sup> Inserted vide notification No. 1/2018- Integrated Tax (Rate) dt 25.01.2018

<sup>115</sup> Inserted vide notification No. 39/2017 – Integrated Tax (Rate) dt 13.10.2017

<sup>116</sup> Inserted vide notification No. 48/2017—Integrated Tax (Rate) dt 14.11.2017

<sup>117</sup> Omitted *Explanation* vide Notf 20/2017 – Integrated Tax (Rate) dt 22.08.2017. The following was omitted

“Explanation.- “man made fibres” means staple fibres and filaments of organic polymers produced by manufacturing processes either,- (a) by polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process [for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)]; or (b) by dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates”

	[(ia) Services by way of job work in relation to- (a) manufacture of umbrella; (b) printing of all goods falling under Chapter 48 or 49, which attract IGST @ 12 per cent.	12	-] <sup>118</sup>
	[(ib) Services by way of job work in relation to diamonds falling under chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);	1.5	-
	(ic) Services by way of job work in relation to bus body building;  [“Explanation- For the purposes of this entry, the term “bus body building” shall include building of body on chassis of any vehicle falling under chapter 87 in the First Schedule to the Customs Tariff Act, 1975.”] <sup>119</sup>	18	-
	(id) Services by way of job work other than (i), (ia), (ib) and (ic) above;	12	-] <sup>120</sup>
	[(ii) Services by way of any treatment or process on goods 5 - 6 belonging to another person, in relation to- (a) printing of newspapers; (b) printing of books (including Braille books), journals and periodicals. {(c) printing of all goods falling under Chapter 48 or 49, which attract IGST @ 5 per cent. or Nil.} <sup>121</sup>	5	-] <sup>122</sup>
	[(iia) Services by way of any treatment or process on goods belonging to another person, in relation to printing of all goods falling under Chapter 48 or 49, which attract IGST @ 12 per cent.	12	-] <sup>123</sup>
	[[ (iii) Tailoring services.	5	-] <sup>124</sup> ] <sup>125</sup>
	[(iv) Manufacturing services on physical	18	-] <sup>127</sup>

<sup>118</sup> Inserted vide notification No. 39/2017 – Integrated Tax (Rate) dt 13.10.2017

<sup>119</sup> Inserted vide notification No. 25/2019 – Integrated Tax (Rate) dt 22.11.2019

<sup>120</sup> Inserted vide notification No. 19/2019 – Integrated Tax (Rate) dt 30.09.2019

<sup>121</sup> Inserted vide notification No. 39/2017 – Integrated Tax (Rate) dt 13.10.2017

<sup>122</sup> Substituted vide notification No. 20/2017 – Integrated Tax (Rate) dt 22.08.2017. Prior to substitution it read in column (3) “Manufacturing services on physical inputs (goods) owned by others, other than (i) above”

<sup>123</sup> Inserted vide notification No. 39/2017 – Integrated Tax (Rate) dt 13.10.2017

<sup>124</sup> Substituted vide notification No. 1/2018 – Integrated Tax (Rate) dt 25.01.2018. Prior to substitution it read:

“(iii) Manufacturing services on physical inputs (goods) owned by others, other than (i) {, (ia), (ii) and (iia)} <sup>A</sup> above.	18	-”
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A. inserted vide notification No. 39/2017 – Integrated Tax (Rate) dt 13.10.2017. Prior to substitution it read “and (ii)”

<sup>125</sup> Inserted vide notification No. 20/2017 – Integrated Tax (Rate) dt 22.08.2017

		inputs (goods) owned by others, other than (i), (ia), [(ib), (ic), (id)] <sup>126</sup> (ii), (ia) and (iii) above.		
27	<b>Heading 9989</b>	[(i) Services by way of printing of all goods falling under Chapter 48 or 49 [including newspapers, books (including Braille books), journals and periodicals], which attract IGST @ 12 per cent. or 5 per cent. or Nil, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	12	-] <sup>128</sup> <sup>129</sup>
		(ii) Other manufacturing services; publishing, printing and reproduction services; materials recovery services, other than (i) above.	18	-] <sup>130</sup>
28	<b>Section 9</b>	<b>Community, Social and Personal Services and other miscellaneous services</b>		
29	<b>Heading 9991</b>	Public administration and other services provided to the community as a whole; compulsory social security services.	18	-
30	<b>Heading 9992</b>	Education services.	18	-
31	<b>Heading 9993</b>	Human health and social care services.	18	-
[32	<b>Heading 9994</b>	(i) Services by way of treatment of effluents by a Common Effluent Treatment Plant.	12	-
		(ii) Sewage and waste collection, treatment and disposal and other environmental protection services other than (i) above.	18	-] <sup>131</sup>
33	<b>Heading 9995</b>	Services of membership organisations.	18	-
34	<b>Heading 9996</b> (Recreational, cultural and sporting services)	(i) Services by way of admission or access to circus, Indian classical dance including folk dance, theatrical performance, drama [or planetarium] <sup>132</sup> .	18	-
		(ii) Services by way of admission exhibition of cinematograph films where price of admission ticket is one hundred rupees or less.	[12] <sup>133</sup>	-

<sup>127</sup> Inserted vide notification No. 1/2018- Integrated Tax (Rate) dt 25.01.2018

<sup>126</sup> Inserted vide notification No. 19/2019 – Integrated Tax (Rate) dt 30.09.2019

<sup>128</sup> Substituted vide notification No. 39/2017 – Integrated Tax (Rate) dt 13.10.2017. Prior to substitution it read “Services by way of printing of newspapers, books (including Braille books), journals and periodicals, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.”

<sup>129</sup> Inserted vide notification No. 20/2017 – Integrated Tax (Rate) dt 22.08. 2017

<sup>130</sup> Substituted vide notification No. 20/2017 – Integrated Tax (Rate) dt 22.08. 2017. Prior to substitution it read “Other manufacturing services; publishing, printing and reproduction services; materials recovery services.”

<sup>131</sup> Substituted vide notification No. 1/2018-Integrated Tax (Rate) dt 25.01.2018. Prior to substitution it read:

“32	Heading 9994	Sewage and waste collection, treatment and disposal and other environmental protection services	18	“
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<sup>132</sup> Inserted vide notification No. 20/2017 – Integrated Tax (Rate) dt 22.08.2017

<sup>133</sup> Substituted vide notification No. 28/2018 – Integrated Tax (Rate) dt 31.12.2018. Prior to substitution it read “18”



		[(iia) Services by way of admission to exhibition of cinematograph films where price of admission ticket is above one hundred rupees.	18	-] <sup>134</sup>
		[(iii) Services by way of admission to amusement parks including theme parks, water parks, joy rides, merry-go rounds, go-carting and ballet.	18	-] <sup>135</sup>
		[(iiia) Services by way of admission to entertainment events or access to amusement facilities including [***] <sup>136</sup> casinos, race club, any sporting event such as Indian Premier League and the like.	28	-] <sup>137</sup>
		(iv) Services provided by a race club by way of totalisator or a license to bookmaker in such club.	28	-
		(v) Gambling.	28	-
		(vi) Recreational, cultural and sporting services other than (i), (ii), [(iia)] <sup>138</sup> (iii), [(iiia),] <sup>139</sup> (iv) and (v) above.	18	-
35	<b>Heading 9997</b>	Other services (washing, cleaning and dyeing services; beauty and physical well-being services; and other miscellaneous services including services nowhere else classified).	18	-
36	<b>Heading 9998</b>	Domestic services.	18	-
37	<b>Heading 9999</b>	Services provided by extraterritorial organisations and bodies.	18	-
[38.	<b>Heading 9954 or 9983 or 9987</b>	Service by way of construction or engineering or installation or other technical services, provided in relation of setting up of following, -  (a) Bio-gas plant (b) Solar power based devices (c) Solar power generating system (d) Wind mills, Wind Operated Electricity Generator (WOEG) (e) Waste to energy plants / devices (f) Ocean waves/tidal waves energy	9	-] <sup>140</sup>

<sup>134</sup> Inserted vide notification No. 28/2018 – Integrated Tax (Rate) dt 31.12.2018

<sup>135</sup> Inserted vide notification No. 1/2018- Integrated Tax (Rate) dt 25.01.2018

<sup>136</sup> Omitted vide notification No. 28/2018 – Integrated Tax (Rate) dt 31.12.2018. The following was omitted: “exhibition of cinematograph films,”

<sup>137</sup> Inserted vide notification No. 1/2018- Integrated Tax (Rate) dt 25.01.2018

<sup>138</sup> Inserted vide notification No. 28/2018 – Integrated Tax (Rate) dt 31.12.2018.

<sup>139</sup> Inserted vide notification No. 1/2018- Integrated Tax (Rate) dt 25.01.2018

<sup>140</sup> Inserted vide notification No. 28/2018 – Integrated Tax (Rate) dt 31.12.2018.

		<p>devices/plants</p> <p><i>Explanation:-</i> This entry shall be read in conjunction with serial number 234 of Schedule I of the notification No. 1/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28<sup>th</sup> June, 2017 vide GSR number 673(E) dated 28<sup>th</sup> June, 2017.</p>		
[39.]	Chapter 99	<p>Supply of services other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI) by an unregistered person to a promoter for construction of a project on which tax is payable by the recipient of the services under sub- section 4 of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), as prescribed in notification No. 07/2019- Integrated Tax (Rate), dated 29th March, 2019, published in Gazette of India vide G.S.R. No. __, dated 29th March, 2019.</p> <p><i>Explanation.</i> - This entry is to be taken to apply to all services which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter, section or heading elsewhere in this notification.</p>	18	-] <sup>141</sup>

- [2. In case of supply of service specified in column (3), in item [(i), (ia), (ib), (ic), (id), (ie) and (if)]<sup>142</sup>, against serial number 3 of the Table above, involving transfer of land or undivided share of land, as the case may be, the value of such supply shall be equivalent to the total amount charged for such supply less the value of transfer of land or undivided share of land, as the case may be, and the value of such transfer of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

*Explanation.* –For the purposes of this paragraph, “total amount” means the sum total of,-

- (a) consideration charged for aforesaid service; and
- (b) amount charged for transfer of land or undivided share of land, as the case may be including by way of lease/sublease.]<sup>143</sup>

<sup>141</sup> Inserted vide notification No. 3/2019- Integrated Tax (Rate) dt 29.03.2019.

<sup>142</sup> Substituted vide notification No. 3/2019- Integrated Tax – (Rate) dt 29.03.2019. Prior to substitution it read: “sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi),”

<sup>143</sup> Substituted vide notification No. 1/2018- Integrated Tax- (Rate) dt 25.01.2018. Prior to substitution it read:

[2A. Where a [\* \* \*]<sup>144</sup> person transfers development right or FSI (including additional FSI) to a promoter against consideration, wholly or partly, in the form of construction of apartments, the value of construction service in respect of such apartments shall be deemed to be equal to the Total Amount charged for similar apartments in the project from the independent buyers, other than the person transferring the development right or FSI (including additional FSI), nearest to the date on which such development right or FSI (including additional FSI) is transferred to the promoter, less the value of transfer of land, if any, as prescribed in paragraph 2 above.]<sup>145</sup>

3. Value of supply of lottery shall be 100/112 of the face value or the price notified in the Official Gazette by the organising State, whichever is higher, in case of lottery run by State Government and 100/128 of the face value or the price notified in the Official Gazette by the organising State, whichever is higher, in case of lottery authorised by State Government.

4. Where the value of taxable service provided by a person located in non-taxable territory to a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India is not available with the person liable for paying integrated tax, the same shall be deemed to be 10 % of the CIF value (sum of cost, insurance and freight) of imported goods.

5. *Explanation.*- For the purposes of this notification,-

(i) Goods includes capital goods.

(ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the context otherwise requires, shall mean respectively as “Chapter”, “Section” and “Heading” in the scheme of classification of services annexed to notification No. 11/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28<sup>th</sup> June, 2017 vide GSR number 690(E) dated 28<sup>th</sup> June, 2017.

(iii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of heading 9988.

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“2. In case of supply of service specified in column (3) of the entry [at item (i), item (iv) [sub-item (b), sub-item (c) and sub-item (d)], item (v) [sub-item (b), sub-item (c) and sub-item (d)], item (vi) [sub-item (c)]]<sup>A</sup> against serial no. 3 of the Table above, involving transfer of property in land or undivided share of land, as the case may be, the value of supply of service and goods portion in such supply shall be equivalent to the total amount charged for such supply less the value of land or undivided share of land, as the case may be, and the value of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

*Explanation .-* For the purposes of paragraph 2, “total amount” means the sum total of,-

(a) consideration charged for aforesaid service; and

(b) amount charged for transfer of land or undivided share of land, as the case may be.”

A. Substituted vide notification No. 39/2017 – Integrated Tax (Rate) dt 13.10.2017. Prior to substitution it read “at item (i)”.

<sup>144</sup> Omitted vide notification No. 19/2019 – Integrated Tax (Rate) dt 30.09.2019. The following was omitted  
“registered”

<sup>145</sup> Inserted vide notification No. 3/2019- Integrated Tax – (Rate) dt 29.03.2019.

(iv) Wherever a rate has been prescribed in this notification subject to the condition that credit of input tax charged on goods or services used in supplying the service has not been taken, it shall mean that,-

(a) credit of input tax charged on goods or services used exclusively in supplying such service has not been taken; and

(b) credit of input tax charged on goods or services used partly for supplying such service and partly for effecting other supplies eligible for input tax credits, is reversed as if supply of such service is an exempt supply and attracts provisions of clause (iv) of section 20 of the Integrated Goods and Services Tax Act, 2017 read with sub-section (2) of section 17 of the Central Goods and Services Tax Act, 2017 and the rules made thereunder.

(v) "information technology software" means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of a computer or an automatic data processing machine or any other device or equipment.

(vi) "agricultural extension" means application of scientific research and knowledge to agricultural practices through farmer education or training;

(vii) "agricultural produce" means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further 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;

(viii) "Agricultural Produce Marketing Committee or Board" means any committee or board constituted under a State law for the time being in force for the purpose of regulating the marketing of agricultural produce;

[(ix) "Governmental Authority" means an authority or a board or any other body, -

(i) set up by an Act of Parliament or a State Legislature; or

(ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out any function entrusted to a municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.

(x) "Government Entity" means an authority or a board or any other body including a society, trust, corporation,-

(i) set up by an Act of Parliament or State Legislature; or

(ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.]<sup>146</sup>

[(xi) "specified organisation" shall mean, -

(a) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or

(b) 'Committee' or 'State Committee' as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002).

(xii) "goods carriage" has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988).]<sup>147</sup>

<sup>146</sup> Inserted vide notification No. 39/2017 – Integrated Tax (Rate) dt 13.10.2017

[(xiii) an apartment booked on or before the 31<sup>st</sup> March, 2019 shall mean an apartment which meets all the following three conditions, namely- (a) part of supply of construction of which has time of supply on or before the 31<sup>st</sup> March, 2019 and (b) at least one instalment has been credited to the bank account of the registered person on or before the 31<sup>st</sup> March, 2019 and (c) an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the 31<sup>st</sup> March, 2019;

(xiv) the term “apartment” shall have the same meaning as assigned to it in clause (e) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(xv) the term “project” shall mean a Real Estate Project or a Residential Real Estate Project;

(xvi) the term “affordable residential apartment” shall mean, -

- (a) a residential apartment in a project which commences on or after 1<sup>st</sup> April, 2019, or in an ongoing project in respect of which the promoter has not exercised option in the prescribed form to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be, having carpet area not exceeding 60 square meter in metropolitan cities or 90 square meter in cities or towns other than metropolitan cities and for which the gross amount charged is not more than forty five lakhs rupees.

For the purpose of this clause, -

- (i) Metropolitan cities are Bengaluru, Chennai, Delhi NCR (limited to Delhi, Noida, Greater Noida, Ghaziabad, Gurgaon, Faridabad), Hyderabad, Kolkata and Mumbai (whole of MMR) with their respective geographical limits prescribed by an order issued by the Central or State Government in this regard;

(ii) Gross amount shall be the sum total of; -

- A. Consideration charged for the services specified at item (i) and (ic) in column (3) against sl. No. 3 in the Table;
- B. Amount charged for the transfer of land or undivided share of land, as the case may be including by way of lease or sub lease; and
- C. Any other amount charged by the promoter from the buyer of the apartment including preferential location charges, development charges, parking charges, common facility charges etc.

(b) an apartment being constructed in an ongoing project under any of the schemes specified in sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table above, in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be.

(xvii) the term “promoter” shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(xviii) the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(xix) the term “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP;

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<sup>147</sup> Inserted vide notification No. 28/2018 – Integrated Tax (Rate) dt 31.12.2018.

(xx) the term “ongoing project” shall mean a project which meets all the following conditions, namely-

- (a) commencement certificate in respect of the project, where required to be issued by the competent authority, has been issued on or before 31<sup>st</sup> March, 2019, and it is certified by any of the following that construction of the project has started on or before 31<sup>st</sup> March, 2019:-
  - (i) an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972); or
  - (ii) a chartered engineer registered with the Institution of Engineers (India); or
  - (iii) a licensed surveyor of the respective local body of the city or town or village or development or planning authority.
- (b) where commencement certificate in respect of the project, is not required to be issued by the competent authority, it is certified by any of the authorities specified in sub- clause (a) above that construction of the project has started on or before the 31<sup>st</sup> March, 2019;
- (c) completion certificate has not been issued or first occupation of the project has not taken place on or before the 31<sup>st</sup> March, 2019;
- (d) apartments being constructed under the project have been, partly or wholly, booked on or before the 31<sup>st</sup> March, 2019.

*Explanation.-* For the purpose of sub- clause (a) and (b) above , construction of a project shall be considered to have started on or before the 31<sup>st</sup> March, 2019, if the earthwork for site preparation for the project has been completed and excavation for foundation has started on or before the 31<sup>st</sup> March, 2019.

(xxi) "commencement certificate" means the commencement certificate or the building permit or the construction permit, by whatever name called issued by the competent authority to allow or permit the promoter to begin development works on an immovable property, as per the sanctioned plan;

(xxii) "development works" means the external development works and internal development works on immovable property;

(xxiii) "external development works" includes roads and road systems landscaping, water supply, sewage and drainage systems, electricity supply transformer, sub-station, solid waste management and disposal or any other work which may have to be executed in the periphery of, or outside, a project for its benefit, as may be provided under the local laws;

(xxiv) "internal development works" means roads, footpaths, water supply, sewers, drains, parks, tree planting, street lighting, provision for community buildings and for treatment and disposal of sewage and sullage water, solid waste management and disposal, water conservation, energy management, fire protection and fire safety requirements, social infrastructure such as educational health and other public amenities or any other work in a project for its benefit, as per sanctioned plans;

(xxv) the term "competent authority" as mentioned in definition of “commencement certificate” and “residential apartment” , means the local authority or any authority created or established under any law for the time being in force by the Central Government or State Government or Union Territory Government, which exercises authority over land under its jurisdiction, and has powers to give permission for development of such immovable property;

(xxvi) The term “carpet area” shall have the same meaning assigned to it in in clause (k) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(xxvii) the term “Real Estate Regulatory Authority” shall mean the Authority established under sub- section (1) of section 20 (1) of the Real Estate (Regulation and Development) Act, 2016 (No. 16 of 2016) by the Central Government or State Government;

(xxviii) “project which commences on or after 1<sup>st</sup> April, 2019” shall mean a project other than an ongoing project;

(xxix) “Residential apartment” shall mean an apartment intended for residential use as declared to the Real Estate Regulatory Authority or to competent authority;

(xxx) “Commercial apartment” shall mean an apartment other than a residential apartment;

(xxxi) “floor space index (FSI)” shall mean the ratio of a building’s total floor area (gross floor area) to the size of the piece of land upon which it is built.]<sup>148</sup>

[(xxxii) ‘Restaurant service’ means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied.

(xxxiii) ‘Outdoor catering’ means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature. (xxxiv) ‘Hotel accommodation’ means supply, by way of accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes including the supply of time share usage rights by way of accommodation.

(xxxv) ‘Declared tariff’ means charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.

(xxxvi) ‘Specified premises’ means premises providing ‘hotel accommodation’ services having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.]<sup>149</sup>

6. This notification shall come into force with effect from 1<sup>st</sup> day of July, 2017.

[F.No. 334/1/2017-TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

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<sup>148</sup> Inserted vide notification No. 3/2019- Integrated Tax (Rate) dated 29.03.2019.

<sup>149</sup> Inserted vide notification No. 19/2019 – Integrated Tax (Rate) dt 30.09.2019

**[ Real estate project (REP) other than Residential Real estate project (RREP)**

Input tax credit attributable to construction of residential portion in a real estate project (REP) other than residential real estate project (RREP), which has time of supply on or after 1<sup>st</sup> April, 2019, shall be calculated project wise for all projects which commence on or after 1<sup>st</sup> April, 2019 or ongoing projects in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be, in the prescribed manner, before the due date for furnishing of the return for the month of September following the end of financial year 2018-19, in the following manner:

**1. Where % completion as on 31<sup>st</sup> March, 2019 is not zero or where there is inventory in stock**

- (a) Input tax credit on inputs and input services attributable to construction of residential portion in a REP, which has time of supply on or after 1<sup>st</sup> April, 2019, may be denoted as Tx. Tx shall be calculated as under:

$$Tx = T - Te$$

Where,

- (i) T is the total ITC availed (utilized or not) on inputs and input services used in construction of the REP from 1<sup>st</sup> July, 2017 to 31<sup>st</sup> March, 2019 including transitional credit taken on 1<sup>st</sup> July, 2017;
  - (ii) Te is the eligible ITC attributable to (a) construction of commercial portion and (b) construction of residential portion, in the REP which has time of supply on or before 31<sup>st</sup> March, 2019;
- (b) Te shall be calculated as under:

$$Te = Tc + Tr$$

Where, -

Tc is the ITC attributable to construction of commercial portion in the REP, calculated as under:

$Tc = T * (\text{carpet area of commercial apartments in the REP} / \text{total carpet area of commercial and residential apartments in the REP})$  and

Tr is the ITC attributable to construction of residential portion in the REP which has time of supply on or before 31<sup>st</sup> March, 2019 and which shall be calculated as under,

$$Tr = T * F_1 * F_2 * F_3 * F_4$$

Where, -



$$F_1 = \frac{\text{Carpet area of residential apartments in REP}}{\text{Total carpet area of commercial and residential apartments in the REP}}$$

$$F_2 = \frac{\text{Total carpet area of residential apartment booked on or before 31<sup>st</sup> March, 2019}}{\text{Total carpet area of the residential apartment in REP}}$$

$$F_3 = \frac{\text{Such Value of supply of construction of residential apartments booked on or before 31<sup>st</sup> March, 2019 which has time of supply on or before 31<sup>st</sup> March, 2019}}{\text{Total value of supply of construction of residential apartments booked on or before 31<sup>st</sup> March, 2019}}$$

(F3 is to account for percentage invoicing of booked residential apartments)

$$F_4 = \frac{1}{\% \text{ Completion of construction as on 31<sup>st</sup> March, 2019}}$$

Illustration: where one- fifth (twenty percent) of the construction has been completed,  $F_4$  shall be  $100 \div 20 = 5$ .

Explanation: “% Completion of construction as on 31<sup>st</sup> March, 2019” shall be the same as declared to the Real Estate Regulatory Authority in terms of section 4 and section 11 of Real Estate (Regulation and Development) Act, 2016 (16 of 2016) and where the same is not required to be declared to the Real Estate Regulatory Authority, it shall be got determined and certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India).

(c) A registered person shall have the option to calculate ‘Te’ in the manner prescribed below instead of the manner prescribed in (b) above,-

Te shall be calculated as under:

$$Te = Tc + T1 + Tr$$

Where, -

Tc is the ITC attributable to construction of commercial portion in the REP, calculated as under:

$Tc = T3 * (\text{carpet area of commercial apartments in the REP} / \text{total carpet area of commercial and residential apartments in the REP});$

Wherein

$$T3 = T - (T1 + T2)$$

T1 = ITC attributable exclusively to construction of commercial portion in the REP

T2 = ITC attributable exclusively to construction of residential portion in the REP

and

Tr is the ITC attributable to construction of residential portion in the REP which has time of supply on or before 31.03.2019 and which shall be calculated as under,

$$Tr = (T3 + T2) * F_1 * F_2 * F_3 * F_4$$

or

$$Tr = (T - T1) * F_1 * F_2 * F_3 * F_4$$

(d) The amounts 'Tx' and 'Te' shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

(e) Where, Tx is positive, i.e.  $Te < T$ , the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equal to the difference between T and Te. Such amount shall form part of the output tax liability of the registered person and the amount shall be furnished in FORM GST DRC- 03.

Explanation: The registered person may file an application in FORM GST DRC- 20, seeking extension of time for the payment of taxes or any amount due or for allowing payment of such taxes or amount in installments in accordance with the provisions of section 80. The commissioner may issue an order in FORM GST DRC- 21 allowing the taxable person further time to make payment and/or to pay the amount in such monthly installments, not exceeding twenty-four, as he may deem fit.

(f) Where Tx is negative, i.e.  $Te > T$ , the registered person shall be eligible to take ITC on goods and services received on or after 1<sup>st</sup> April, 2019 for construction of residential portion in the REP, for which he shall not otherwise be eligible, to the extent of difference between Te and T.

(g) The registered person may calculate Tc and utilize credit to the extent of Tc for payment of tax on commercial apartments, till the complete accounting of Tx is carried out and submitted.

(h) Where percentage completion is zero but ITC has been availed on goods and services received for the project on or prior to 31<sup>st</sup> March, 2019, input tax credit attributable to construction of residential portion which has time of supply on or after 1<sup>st</sup> April, 2019, shall be calculated and the amount equal to Tx shall be paid or taken credit of, as the case may be, as prescribed above, with the modification that percentage completion for calculation of F<sub>4</sub> shall be taken as the percentage completion which, as certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India), can be achieved with the input services received and inputs in stock as on 31<sup>st</sup> March, 2019.

**2. Where % completion as on 31st March, 2019 is zero but invoicing has been done having time of supply before 31st March, 2019, and no input services or inputs have been received as on 31st March, 2019, “Te” shall be calculated as follows: -**

(a) Input tax credit on inputs and input services attributable to construction of residential portion in a REP, which has time of supply on or before 31<sup>st</sup> March, 2019 may be denoted as Te which shall be calculated as under,

$$Te = Tc + Tr$$

Where, -

Tc is the ITC attributable to construction of commercial portion in the REP, calculated as under:

$Tc = Tn * (\text{carpet area of commercial apartments in the REP} / \text{total carpet area of commercial and residential apartments in the REP})$  and

Tr is the ITC attributable to construction of residential portion in the REP which has time of supply on or before 31<sup>st</sup> March, 2019 and which shall be calculated as under,

$$Tr = Tn * F_1 * F_2 * F_3$$

Where, -

Tn= Tax paid on such inputs and input services on which ITC is available under the CGST Act, received in 2019-20 for construction of REP

F1, F2 and F3 shall be the same as in para 1 above

(b) The registered person shall be eligible to take ITC on goods and services received on or after 1<sup>st</sup> April, 2019 for construction of residential portion in the REP, for which he shall not otherwise be eligible, to the extent of the amount of Te.

(c) The amount ‘Te’ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

3. Notwithstanding anything contained in paragraph 1 or paragraph 2 above, Te shall be determined in the following situations as under:

- (i) where percentage invoicing is more than the percentage completion and the difference between percentage invoicing (per cent. points) and the percentage completion (per cent. points) of construction is more than 25 per cent. points; the value of percentage invoicing shall be deemed to be percentage completion plus 25 percent. points;
- (ii) where the value of invoices issued on or prior to 31<sup>st</sup> March, 2019 exceeds the consideration actually received on or prior to 31<sup>st</sup> March, 2019 by more than 25 per cent. of consideration actually received; the value of such invoices for the purpose of determination of percentage invoicing shall be deemed to be actual consideration received plus 25 percent. of the actual consideration received; and

- (iii) where, the value of procurement of inputs and input services prior to 1<sup>st</sup> April, 2019 exceeds the value of actual consumption of the inputs and input services used in the percentage of construction completed as on 31<sup>st</sup> March, 2019 by more than 25 percent. of value of actual consumption of inputs and input services, the jurisdictional commissioner or any other officer authorized in this regard may fix the Te based on actual per unit consumption of inputs and input services based on the documents duly certified by a chartered accountant or cost accountant submitted by the promoter in this regard, applying the accepted principles of accounting.

Illustration 1:

Sl. No	Details of a REP (Res + Com)			
	A	B	C	D
1	No. of apartments in the project		100	units
2	No. of residential apartments in the project		75	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	$C2 * C3$	5250	sqm
5	value of each residential apartment		0.60	crore
6	Total value of the residential apartments	$C2 * C5$	45.00	crore
7	No. of commercial apartments in the project		25	units
8	Carpet area of the commercial apartment		30	sqm
9	Total carpet area of the commercial apartments	$C7 * C8$	750	sqm
10	Total carpet area of the project (Resi + Com)	$C4 + C9$	6000	sqm
11	Percentage completion as on 31.03.2019 [as declared to RERA or determined by chartered engineer]		20%	
12	No of residential apartments booked before transition		40	units
13	Total carpet area of the residential apartments booked before transition	$C12 * C3$	2800	sqm
14	Value of booked residential apartments	$C5 * C12$	24	crore
15	Percentage invoicing of booked residential apartments on or before 31.03.2019		20%	
16	Total value of supply of residential apartments having t.o.s. prior to transition	$C14 * C15$	4.8	crore
17	ITC to be reversed on transition, $T_x = T - T_e$			
18	Eligible ITC ( $T_e$ ) = $T_c + T_r$			
19	T (*see notes below)		1	crore
20	$T_c = T \times$ (carpet area of commercial apartments in the REP/ total carpet area of commercial and residential apartments in the REP)	$C19 * (C9 / C10)$	0.125	crore
21	$T_r = T \times F1 \times F2 \times F3 \times F4$			
22	F1	$C4 / C10$	0.875	
23	F2	$C13 / C4$	0.533	
24	F3	$C16 / C14$	0.200	
25	F4	$1 / C11$	5	
26	$T_r = T \times F1 \times F2 \times F3 \times F4$	$C19 * C22 * C23 * C24 * C25$	0.467	crore
27	Eligible ITC ( $T_e$ ) = $T_c + T_r$	$C26 + C20$	0.592	crore
28	ITC to be reversed on transition, $T_x = T - T_e$	$C19 - C27$	0.408	crore
<p>* Note:-</p> <p>1. The value of T at C19 has been estimated for illustration based on weighted average tax on inputs.</p> <p>2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.</p>				

## Illustration 2:

Sl. No	Details of a REP (Res + Com)			
	A	B	C	D
1	No. of apartments in the project		100	units
2	No. of residential apartments in the project		75	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	$C2 * C3$	5250	sqm
5	value of each residential apartment		0.60	crore
6	Total value of the residential apartments	$C2 * C5$	45.00	crore
7	No. of commercial apartments in the project		25	units
8	Carpet area of the commercial apartment		30	sqm
9	Total carpet area of the commercial apartments	$C7 * C8$	750	sqm
10	Total carpet area of the project (Resi + Com)	$C4 + C9$	6000	sqm
11	Percentage completion (Pc) as on 31.03.2019 [as declared to RERA or determined by chartered engineer]		20%	
12	No of residential apartments booked before transition		40	units
13	Total carpet area of the residential apartments booked before transition	$C12 * C3$	2800	sqm
14	Value of booked residential apartments	$C5 * C12$	24	crore
15	Percentage invoicing of booked residential apartments on or before 31.03.2019		60%	
16	Total value of supply of residential apartments having t.o.s. prior to transition	$C14 * C15$	14.4	crore
17	ITC to be reversed on transition, $Tx = T - Te$			
18	Eligible ITC (Te) = $Tc + Tr$			
19	T (*see notes below)		1	crore
20	$Tc = T \times$ (carpet area of commercial apartments in the REP/ total carpet area of commercial and residential apartments in the REP)	$C19 * (C9 / C10)$	0.125	crore
21	$Tr = T \times F1 \times F2 \times F3 \times F4$			
22	F1	$C4 / C10$	0.875	
23	F2	$C13 / C4$	0.533	
24	F3	$C16 / C14$	0.600	
25	F4	$1 / C11$	5	
26	$Tr = T \times F1 \times F2 \times F3 \times F4$	$C19 * C22 * C23 * C24 * C25$	1.400	crore
27	Eligible ITC (Te) = $Tc + Tr$	$C26 + C20$	1.525	crore
28	ITC to be reversed/ taken on transition, $Tx = T - Te$	$C19 - C27$	-0.525	crore
29	Tx after application of cap on % invoicing vis-a-vis Pc			
30	% completion		20%	
31	% invoicing		60%	
32	% invoicing after application of cap( $Pc + 25\%$ )	$C11 + 25\%$	45%	
33	Total value of supply of residential apartments having t.o.s. prior to transition	$C14 * C32$	10.80	crore
34	F3 after application of cap	$C33 / C14$	0.45	
35	$Tr = T \times F1 \times F2 \times F3 \times F4$ (after application of cap)	$C19 * C22 * C23 * C34 * C25$	1.05	crore
36	Eligible ITC (Te) = $Tc + Tr$ (after application of cap)	$C20 + C35$	1.18	crore
37	ITC to be reversed / taken on transition, $Tx = T - Te$ (after application of cap)	$C19 - C36$	-0.18	crore
38	Tx after application of cap on % invoicing vis-a-vis Pc and payment realisation			
39	% invoicing after application of cap( $Pc + 25\%$ )		45%	
40	Total value of supply of residential apartments having t.o.s. prior to transition	$C33$	10.80	crore
41	Consideration received		8.00	crore
42	Total value of supply of residential apartments having t.o.s. prior to transition after application of cap vis-a-vis consideration received	$8 \text{ cr} + 25\% \text{ of } 8 \text{ Cr}$	10.00	crore
43	F3 after application of both the caps	$C42 / C14$	0.42	
44	$Tr = T \times F1 \times F2 \times F3 \times F4$ (after application of both the caps)	$C19 * C22 * C23 * C43 * C25$	0.97	
45	Eligible ITC (Te) = $Tc + Tr$ (after application of both the caps)	$C20 + C44$	1.10	
46	ITC to be reversed / taken on transition, $Tx = T - Te$ (after application of both the caps)	$C19 - C45$	-0.10	crore
<p>* Note:-</p> <p>1. The value of T at C19 has been estimated for illustration based on weighted average tax on inputs.</p> <p>2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.</p>				

**Residential Real estate project (RREP)**

Input tax credit attributable to construction of residential and commercial portion in a Residential Real estate project (RREP), which has time of supply on or after 1<sup>st</sup> April, 2019, shall be calculated project wise for all projects which commence on or after 1<sup>st</sup> April, 2019 or ongoing projects in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be, in the prescribed manner, before the due date for furnishing of the return for the month of September following the end of financial year 2018-19, in the following manner:

**1. Where % completion as on 31<sup>st</sup> March, 2019 is not zero or where there is inventory in stock**

(a) Input tax credit on inputs and input services attributable to construction of residential and commercial portion in an RREP, which has time of supply on or after 1<sup>st</sup> April, 2019, may be denoted as Tx. Tx shall be calculated as under:

$$Tx = T - T_e$$

Where,

- (i) T is the total ITC availed (utilized or not) on inputs and input services used in construction of the RREP from 1<sup>st</sup> July, 2017 to 31<sup>st</sup> March, 2019 including transitional credit taken on 1<sup>st</sup> July, 2017;
- (ii) T<sub>e</sub> is the eligible ITC attributable to construction of commercial portion and construction of residential portion, in the RREP which has time of supply on or before 31<sup>st</sup> March, 2019;

(b) T<sub>e</sub> shall be calculated as under:

$$T_e = T * F_1 * F_2 * F_3 * F_4$$

Where, -

$$F_1 = \frac{\text{Carpet area of residential and commercial apartments in the RREP}}{\text{Total carpet area of apartments in the RREP}}$$

(In case of a Residential Real Estate Project, value of “F<sub>1</sub>” shall be 1.)

$$F_2 = \frac{\text{Total carpet area of residential and commercial apartment booked on or before 31<sup>st</sup> March, 2019}}{\text{Total carpet area of the residential and commercial apartment in the RREP}}$$

$$F_3 = \frac{\text{Such value of supply of construction of residential and commercial apartments booked on or before 31<sup>st</sup> March, 2019 which has time of supply on or before 31<sup>st</sup> March, 2019}}{\text{Total value of supply of construction of residential and commercial apartments booked on or before 31<sup>st</sup> March, 2019}}$$

(F3 is to account for percentage invoicing of booked residential apartments)

$$F_4 = \frac{1}{\% \text{ Completion of construction as on 31<sup>st</sup> March, 2019}}$$

Illustration: where one- fifth (twenty percent) of the construction has been completed,  $F_4$  shall be  $100 \div 20 = 5$ .

Explanation: “% Completion of construction as on 31<sup>st</sup> March, 2019” shall be the same as declared to the Real Estate Regulatory Authority in terms of section 4 and section 11 of Real Estate (Regulation and Development) Act, 2016 and where the same is not required to be declared to the Real Estate Regulatory Authority, it shall be got determined and certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India).

(c) The amounts ‘Tx’ and ‘Te’ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

(d) Where, Tx is positive, i.e.  $Te < T$ , the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equal to the difference between T and Te. Such amount shall form part of the output tax liability of the registered person and the amount shall be furnished in FORM GST DRC- 03.

Explanation: The registered person may file an application in FORM GST DRC- 20, seeking extension of time for the payment of taxes or any amount due or for allowing payment of such taxes or amount in installments in accordance with the provisions of section 80. The commissioner may issue an order in FORM GST DRC- 21 allowing the taxable person further time to make payment and/or to pay the amount in such monthly installments, not exceeding twenty-four, as he may deem fit.

(e) Where, Tx is negative, i.e.  $Te > T$ , the registered person shall be eligible to take ITC on goods and services received on or after 1<sup>st</sup> April, 2019 for construction of the RREP, for which he shall not otherwise be eligible, to the extent of difference between Te and T.

(f) Where percentage completion is zero but ITC has been availed on goods and services received for the project on or prior to 31<sup>st</sup> March, 2019, input tax credit attributable to construction of residential and commercial portion which has time of supply on or after 1<sup>st</sup> April, 2019, shall be calculated and the amount equal to Tx shall be paid or taken credit of, as the case may be, as prescribed above, with the modification that percentage completion for calculation of  $F_4$  shall be taken as the percentage completion which, as certified by an architect registered with

the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India), can be achieved with the input services received and inputs in stock as on 31<sup>st</sup> March, 2019.

**2. Where % completion as on 31st March, 2019 is zero but invoicing has been done having time of supply before 31st March, 2019, and no input services or inputs have been received as on 31st March, 2019, “Te” shall be calculated as follows: -**

(a) Input tax credit on inputs and input services attributable to construction of residential and commercial portion in an RREP, which has time of supply on or before 31<sup>st</sup> March, 2019 may be denoted as Te which shall be calculated as under,

$$Te = T_n * F_1 * F_2 * F_3$$

Where, -

T<sub>n</sub>= Tax paid on such inputs and input services on which ITC is available under the CGST Act, received in 2019-20 for construction of residential and commercial apartments in the RREP.

F<sub>1</sub>, F<sub>2</sub> and F<sub>3</sub> shall be the same as in para 1 above

(b) The registered person shall be eligible to take ITC on goods and services received on or after 1<sup>st</sup> April, 2019 for construction of residential or commercial portion in the RREP, for which he shall not otherwise be eligible, to the extent of the amount of Te.

(c) The amount ‘Te’ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

3. Notwithstanding anything contained in paragraph 1 or paragraph 2 above, Te shall be determined in the following situations as under:

- (i) where percentage invoicing is more than the percentage completion and the difference between percentage invoicing (per cent. points) and the percentage completion (per cent. points) of construction is more than 25 per cent. points; the value of percentage invoicing shall be deemed to be percentage completion plus 25 percent. points;
- (ii) where the value of invoices issued on or prior to 31<sup>st</sup> March, 2019 exceeds the consideration actually received on or prior to 31<sup>st</sup> March, 2019 by more than 25 per cent. of consideration actually received; the value of such invoices for the purpose of determination of percentage invoicing shall be deemed to be actual consideration received plus 25 per cent. of the actual consideration received; and
- (iii) where, the value of procurement of inputs and input services prior to 1<sup>st</sup> April, 2019 exceeds the value of actual consumption of the inputs and input services used in the percentage of construction completed as on 31<sup>st</sup> March, 2019 by more than 25 per cent. of value of actual consumption of inputs and input services, the jurisdictional commissioner or any other officer authorized in this regard may fix the Te based on actual per unit consumption of inputs and input services based on the documents duly certified by a



chartered accountant or cost accountant submitted by the promoter in this regard, applying the accepted principles of accounting.

Illustration 1:

Sl No	Details of a residential real estate project (RREP)			
	A	B	C	D
1	No. of apartments in the project		100	units
2	No. of residential apartments in the project		100	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	$C2 * C3$	7000	sqm
5	value of each residential apartment		0.60	crore
6	Percentage completion as on 31.03.2019 [as declared to RERA or determined by chartered engineer]		20%	
7	No of apartments booked before transition		80	units
8	Total carpet area of the residential apartment booked before transition	$C3 * C7$	5600	sqm
9	Value of booked residential apartments	$C5 * C7$	48	crore
10	Percentage invoicing of booked residential apartments on or before 31.03.2019		20%	
11	Total value of supply of residential apartments having t.o.s. prior to transition	$C9 * C10$	9.6	crore
12	ITC to be reversed on transition, $T_x = T - T_e$			
13	Eligible ITC ( $T_e$ )= $T \times F1 \times F2 \times F3 \times F4$			
14	T (*see notes below)		1	crore
15	F1		1	
16	F2	$C8 / C4$	0.8	
17	F3	$C11 / C9$	0.2	
18	F4	$1 / C6$	5	
19	Eligible ITC ( $T_e$ )= $T \times F1 \times F2 \times F3 \times F4$	$C14 * C15 * C16 * C17 * C18$	0.8	crore
20	ITC to be reversed on transition, $T_x = T - T_e$	$C14 - C19$	0.2	crore
<p>*Note:-</p> <p>1. The value of T at C14 has been estimated for illustration based on weighted average tax on inputs.</p> <p>2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.</p>				

Illustration 2:

Sl No	Details of a residential real estate project (RREP)			
	A	B	C	D
1	No. of apartments in the project		100	units
2	No. of residential apartments in the project		100	units
3	Carpet area of the residential apartment		70	sqm
4	Total carpet area of the residential apartments	$C2 * C3$	7000	sqm
5	value of each residential apartment		0.60	crore
6	Percentage completion as on 31.03.2019 [as declared to RERA or determined by chartered engineer]		20%	
7	No of apartments booked before transition		80	units
8	Total carpet area of the residential apartment booked before transition	$C3 * C7$	5600	sqm
9	Value of booked residential apartments	$C5 * C7$	48	crore
10	Percentage invoicing of booked residential apartments on or before 31.03.2019		60%	
11	Total value of supply of residential apartments having t.o.s. prior to transition	$C9 * C10$	28.8	crore
12	ITC to be reversed on transition, $T_x = T - T_e$			
13	Eligible ITC ( $T_e$ )= $T \times F1 \times F2 \times F3 \times F4$			
14	T (*see notes below)		1	crore
15	F1		1	
16	F2	$C8 / C4$	0.8	
17	F3	$C11 / C9$	0.6	
18	F4	$1 / C6$	5	
19	Eligible ITC ( $T_e$ )= $T \times F1 \times F2 \times F3 \times F4$	$C14 * C15 * C16 * C17 * C18$	2.4	crore
20	ITC to be reversed on transition, $T_x = T - T_e$	$C14 - C19$	-1.4	crore
21	$T_x$ after application of cap on % invoicing vis-a-vis $P_c$			
22	% completion		20%	
23	% invoicing		60%	
24	% invoicing after application of cap( $P_c + 25\%$ )	$C6 + 25\%$	45%	
25	Total value of supply of residential apartments having t.o.s. prior to transition	$C9 * C24$	21.60	crore
26	F3 after application of cap	$C25 / C9$	0.45	
27	$T_e = T \times F1 \times F2 \times F3 \times F4$ (after application of cap)	$C14 * C15 * C16 * C26 * C18$	1.80	crore
28	ITC to be reversed / taken on transition, $T_x = T - T_e$ (after application of cap)	$C14 - C27$	-0.80	crore
29	$T_x$ after application of cap on % invoicing vis-a-vis $P_c$ and payment realisation			
30	% invoicing after application of cap( $P_c + 25\%$ )		45%	
31	Total value of supply of residential apartments having t.o.s. prior to transition	$C25$	21.60	crore
32	consideration received		16.00	crore
33	Total value of supply of residential apartments having t.o.s. prior to transition after application of cap vis-a-vis consideration received	$16 \text{ cr} + 25\% \text{ of } 16 \text{ Cr}$	20.00	crore
34	F3 after application of both the caps	$C33 / C9$	0.42	
35	$T_e = T \times F1 \times F2 \times F3 \times F4$ (after application of both the caps)	$C14 * C15 * C34 * C26 * C18$	1.67	
36	ITC to be reversed / taken on transition, $T_x = T - T_e$ (after application of both the caps)	$C14 - C35$	-0.67	crore
<p>*Note:-</p> <p>1. The value of T at C14 has been estimated for illustration based on weighted average tax on inputs.</p> <p>2. In actual practice, the registered person shall take 'aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of CGST Act' as value of T.</p>				

**Illustration 1:**

A promoter has procured following goods and services [other than capital goods and services by way of grant of development rights, long term lease of land or FSI] for construction of a residential real estate project during a financial year.

Sl. No.	Name of input goods and services	Percentage of input goods and services received during the financial year	Whether inputs received from registered supplier? (Y/ N)
1	Sand	10	Y
2	<b>Cement</b>	<b>15</b>	<b>N</b>
3	Steel	20	Y
4	Bricks	15	Y
5	Flooring tiles	10	Y
6	Paints	5	Y
7	Architect/ designing/ CAD drawing etc.	10	Y
8	Aluminium windows, Ply, commercial wood	15	Y

In this example, the promoter has procured 80 per cent. of goods and services [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], from a GST registered person. However, he has procured cement from an unregistered supplier. Hence at the end of financial year, the promoter has to pay GST on cement at the applicable rates on reverse charge basis.

**Illustration 2:**

A promoter has procured following goods and services [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], for construction of a residential real estate project during a financial year.

Sl. No.	Name of input goods and services	Percentage of input goods and services received during the financial year	Whether inputs received from registered supplier? (Y/ N)
1	Sand	10	Y
2	Cement	15	Y
3	Steel	20	Y
4	Bricks	15	Y
5	Flooring tiles	10	Y
6	<b>Paints</b>	<b>5</b>	<b>N</b>

7	Architect/ designing/ CAD drawing etc.	10	Y
8	<b>Aluminium windows, Ply, commercial wood</b>	<b>15</b>	<b>N</b>

In this example, the promoter has procured 80 per cent. of goods and services including cement from a GST registered person. However, he has procured paints, aluminum windows, ply and commercial wood etc. from an unregistered supplier. Hence at the end of financial year, the promoter is not required to pay GST on inputs on reverse charge basis.

### **Illustration 3:**

A promoter has procured following goods and services [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], for construction of a residential real estate project during a financial year.

Sl. No.	Name of input goods and services	Percentage of input goods and services received during the financial year	Whether inputs procured from registered supplier? (Y/ N)
1	<b>Sand</b>	<b>10</b>	<b>N</b>
2	<b>Cement</b>	<b>15</b>	<b>N</b>
3	Steel	15	Y
4	Bricks	10	Y
5	Flooring tiles	10	Y
6	Paints	5	Y
7	Architect/ designing/ CAD drawing etc.	10	Y
8	<b>Aluminium windows</b>	<b>15</b>	<b>N</b>
9	<b>Ply, commercial wood</b>	<b>10</b>	<b>N</b>

In this example, the promoter has procured 50 per cent. of goods and services from a GST registered person. However, he has procured sand, cement and aluminum windows, ply and commercial wood etc. from an unregistered supplier. Thus, value of goods and services procured from registered suppliers during a financial year falls short of threshold limit of 80 per cent. To fulfill his tax liability on the shortfall of 30 per cent. from mandatory purchase, the promoter has to pay GST on cement at the applicable rate on reverse charge basis. After payment of GST on cement, on the remaining shortfall of 15 per cent., the promoter shall pay tax @ 18 per cent. under RCM.

**FORM**

(Form for exercising one time option to pay tax on construction of apartments in a project by the promoters at the rate as specified for item (ie) or (if), against serial number 3 in the Table in this notification, as the case may be, by the [20<sup>th</sup>]<sup>150</sup> of May, 2019)

Reference No. \_\_\_\_\_

Date \_\_\_\_\_

To \_\_\_\_\_

(To be addressed to the jurisdictional Commissioner)

1. GSTIN:
2. RERA registration Number of the Project:
3. Name of the project, if any:
4. The location details of the project, with clear demarcation of land dedicated for the project along with its boundaries including the longitude and latitude of the end points of the project:
5. The number, type and the carpet area of apartments for booking or sale in the project:
6. Date of receipt of commencement certificate:

**Declaration**

1. I hereby exercise the option to pay tax on construction of apartments in the above mentioned project as under :

I shall pay tax on construction of the apartments: (put (✓) in appropriate box)	<b>At the rate as specified for item (ie) or (if), against serial number 3 in the Table in this notification, as the case may be</b>	<b>At the rate as specified for item (i) or (ia) or (ib) or (ic) or (id), against serial number 3 in the Table in this notification, as the case may be</b>

2. I understand that this is a onetime option, which once exercised, shall not be allowed to be changed.
3. I also understand that invoices for supply of the service can be issued during the period from 1<sup>st</sup> April 2019 to [20<sup>th</sup>]<sup>151</sup> May 2019 before exercising the option, but such invoices shall be in accordance with the option being exercised herein.

Signature \_\_\_\_\_

Name \_\_\_\_\_

Designation \_\_\_\_\_

Place \_\_\_\_\_

Date \_\_\_\_\_]<sup>152</sup>

<sup>150</sup> Substituted vide notification No. 09/2019 – Integrated Tax (Rate) dt 10.05.2019. Prior to substitution it read: "10<sup>th</sup>"

<sup>151</sup> Substituted vide notification No. 09/2019 – Integrated Tax (Rate) dt 10.05.2019. Prior to substitution it read: "10<sup>th</sup>"

<sup>152</sup> Inserted vide notification No. 3/2019- Integrated Tax (Rate) dated 29.03.2019.

**Disclaimer:** This updated version of the notification as amended upto 1<sup>st</sup> April, 2019 has been prepared for convenience and easy reference of the trade and business and has no legal binding or force. Notifications as published in the official Gazette of Government of India have the force of law.

[Updated version of the Notification No. 9/2017-Integrated Tax (Rate)  
dated the 28<sup>th</sup> June, 2017 as amended upto 1<sup>st</sup> December, 2019]

**Government of India  
Ministry of Finance  
(Department of Revenue)  
Notification No. 9/2017-Integrated Tax (Rate)**

New Delhi, the 28<sup>th</sup> June, 2017

G.S.R.....(E).- In exercise of the powers conferred by [sub-section (3) and sub-section (4) of section 5, sub-section (1) of section 6 and clause (xxv) section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017),]<sup>1</sup> the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the inter-State supply of services of description as specified in column (3) of the Table below from so much of the Integrated Tax leviable thereon under sub-section (1) of section 5 of the said Act, as is in excess of the said tax calculated at the rate as specified in the corresponding entry in column (4) of the said Table, unless specified otherwise, subject to the relevant conditions as specified in the corresponding entry in column (5) of the said Table, namely:-

**Table**

<b>Sl. No.</b>	<b>Chapter, Section, Heading, Group or Service Code (Tariff)</b>	<b>Description of Services</b>	<b>Rate (per cent.)</b>	<b>Condition</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
1	Chapter 99	Services by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) by way of charitable activities.	Nil	Nil
2	Chapter 99	Services by way of transfer of a going concern, as a whole or an independent part thereof.	Nil	Nil
3	Chapter 99	Pure services (excluding works	Nil	Nil

<sup>1</sup> Substituted vide notification No. 4/2019-Integrated Tax(Rate) dt 29.03.2019. Prior to substitution it read "sub-section (1) of section 6"

		contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority or a Governmental authority [or a Government Entity] <sup>2</sup> by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.		
[3A]	Chapter 99	Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	Nil] <sup>3</sup>
4	Chapter 99	Services by [***] <sup>4</sup> governmental authority by way of any activity in relation to any function entrusted to a municipality under article 243 W of the Constitution.	Nil	Nil
5	Chapter 99	Services by a [***] <sup>5</sup> Governmental Authority] <sup>6</sup> by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the	Nil	Nil

<sup>2</sup> Inserted vide notification No. 2/2018 – Integrated Tax (Rate) dt 25.01.2018

<sup>3</sup> Inserted vide notification No. 2/2018 – Integrated Tax (Rate) dt 25.01.2018

<sup>4</sup> Omitted vide notification No. 15/2018 –Integrated Tax (Rate) dt 26.07.2018. The following was omitted:  
“Central Government, State Government, Union territory, local authority or”

<sup>5</sup> Omitted vide notification No. 15/2018 –Integrated Tax (Rate) dt 26.07.2018. The following was omitted:  
“Central Government, State Government, Union territory, local authority or”

<sup>6</sup> Substituted vide notification No. 33/2017- Integrated Tax(Rate) dt 13.10.2017. Prior to substitution it read  
“governmental authority”.



		Constitution.		
6	Chapter 99	<p>Services by the Central Government, State Government, Union territory or local authority excluding the following services—</p> <p>(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 Government, State Government, Union territory;</p> <p>(b) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(c) transport of goods or passengers; or</p> <p>(d) any service, other than services covered under entries (a) to (c) above, provided to business entities.</p>	Nil	Nil
7	Chapter 99	<p>Services provided by the Central Government, State Government, Union territory or local authority to a business entity with an aggregate turnover of up to [such amount in the preceding financial year as makes it eligible for exemption from registration under the Central Goods and Services Tax Act, 2017 (12 of 2017)]<sup>7</sup></p> <p><i>Explanation.-</i> For the purposes of this entry, it is hereby clarified that the provisions of this entry shall not be applicable to-</p> <p>(a) services,-</p> <p>(i) 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 Government, State Government, Union territory;</p> <p>(ii) in relation to an aircraft or a vessel, inside or outside the</p>	Nil	Nil

<sup>7</sup> Substituted vide notification No. 20/2019 – Integrated Tax (Rate) dt 30.09.2019. Prior to substitution it read “twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year.

		precincts of a port or an airport; (iii) of transport of goods or passengers; and (b) services by way of renting of immovable property.		
8	Chapter 99	<p>Services provided by the Central Government, State Government, Union territory or local authority to another Central Government, State Government, Union territory or local authority:</p> <p>Provided that nothing contained in this entry shall apply to services-</p> <p>(i) 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 Government, State Government, Union territory;</p> <p>(ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) of transport of goods or passengers.</p>	Nil	Nil
9	Chapter 99	<p>Services provided by Central Government, State Government, Union territory or a local authority where the consideration for such services does not exceed five thousand rupees:</p> <p>Provided that nothing contained in this entry shall apply to-</p> <p>(i) 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 Government, State Government, Union territory;</p> <p>(ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) transport of goods or passengers:</p> <p>Provided further that in case</p>	Nil	Nil

		where continuous supply of service, as defined in sub-section (33) of section 2 of the Central Goods and Services Tax Act, 2017, is provided by the Central Government, State Government, Union territory or a local authority, the exemption shall apply only where the consideration charged for such service does not exceed five thousand rupees in a financial year.		
10	Chapter 99	<p>Services received from a provider of service located in a non- taxable territory by –</p> <p>(a) the Central Government, State Government, Union territory, a local authority, a governmental authority or an individual in relation to any purpose other than commerce, industry or any other business or profession;</p> <p>(b) an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) for the purposes of providing charitable activities; or</p> <p>[(ba) way of supply of online educational journals or periodicals to an educational institution other than an institution providing services by way of-</p> <p>(i) pre-school education and education up to higher secondary school or equivalent; or</p> <p>(ii) education as a part of an approved vocational education course;]<sup>8</sup></p> <p>(c) a person located in a non-taxable territory:</p> <p>Provided that the exemption shall not apply to –</p> <p>(i) online information and database access or retrieval services received by</p>	Nil	Nil

<sup>8</sup> Inserted vide notification No. 2/2018 – Integrated Tax (Rate) dt 25.01.2018.

		persons specified in entry (a) or entry (b); or  (ii) 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.		
[10A]	Chapter 99	Services provided by and to Fédération Internationale de Football Association (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.	Nil	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 World Cup 2017.] <sup>9</sup>
[10AA]	Chapter 99	Services provided by and to Fédération 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.	Nil	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.] <sup>10</sup>
[10B]	Chapter 99	Supply of services associated with transit cargo to Nepal and Bhutan (landlocked countries).	Nil	Nil] <sup>11</sup>
[10C]	Chapter 99	Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received	Nil	Nil] <sup>12</sup>

<sup>9</sup> Inserted vide notification No. 21/2017 – Integrated Tax (Rate) dt 22.08.2017

<sup>10</sup> Inserted vide notification No. 20/2019 – Integrated Tax (Rate) dt 30.09.2019

<sup>11</sup> Inserted vide notification No. 31/2017 – Integrated Tax (Rate) dt 29.09.2017

<sup>12</sup> Inserted vide notification No. 33/2017 – Integrated Tax (Rate) dt 13.10.2017

		from Central Government, State Government, Union territory or local authority, in the form of grants.		
[***	***	***	***	***] <sup>13</sup> <sup>14</sup>
[10E	Chapter 99	Services by an old age home run by Central Government, State Government or by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) to its residents (aged 60 years or more) against consideration upto twenty-five thousand rupees per month per member provided that the consideration charged is inclusive of charges for boarding, lodging and maintenance.	Nil	Nil] <sup>15</sup>
[10F	Chapter 99	Services supplied by an establishment of a person in India to any establishment of that person outside India, which are treated as establishments of distinct persons in accordance with Explanation 1 in section 8 of the Integrated Goods and Services Tax Act, 2017.	Nil	Provided the place of supply of the service is outside India in accordance with section 13 of Integrated Goods and Services Tax Act, 2017.] <sup>16</sup>
[10G	Chapter 99	Import of services by United Nations or a specified international organisation for official use of the United Nations or the specified international organisation. <i>Explanation.</i> - For the purposes of this entry, unless the context otherwise requires, “specified international organisation” means an international organisation declared by the Central Government in pursuance of section 3 of the United Nations (Privileges and Immunities Act) 1947 (46 of 1947), to which the provisions of the Schedule to the said Act apply.	Nil	Nil] <sup>17</sup>

<sup>13</sup> Omitted vide notification No. 2/2019-Integrated Tax (Rate) dt 01.02.2019. The following was omitted:

10D	Chapter 99	Supply of services having place of supply in Nepal or Bhutan, against payment in Indian Rupees	Nil	Nil
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<sup>14</sup> Inserted vide notification No. 42/2017 – Integrated Tax (Rate) dt 27.10.2017

<sup>15</sup> Inserted vide notification No. 15/2018 – Integrated Tax (Rate) dt 26.07.2018

<sup>16</sup> Inserted vide notification No. 15/2018 – Integrated Tax (Rate) dt 26.07.2018

<sup>17</sup> Inserted vide notification No. 15/2018 – Integrated Tax (Rate) dt 26.07.2018

[10H]	Chapter 99	Import of services by Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein.	Nil	<p>Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein shall be entitled to exemption from integrated tax leviable on the import of services subject to the conditions, -</p> <p>(i) that the foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein, are entitled to exemption from integrated tax, as stipulated in the certificate issued by the Protocol Division of the Ministry of External Affairs, based on the principle of reciprocity;</p> <p>(ii) that the services imported are for official purpose of the said foreign diplomatic mission or consular post; or for personal use of the said diplomatic agent or career consular officer or members of his or her family.</p> <p>(iii) that in case the Protocol Division of the Ministry of External Affairs, after having issued a certificate to any foreign diplomatic mission or consular post in India, decides to withdraw the same subsequently, it shall</p>
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				communicate the withdrawal of such certificate to the foreign diplomatic mission or consular post; (iv) that the exemption from the whole of the integrated tax granted to the foreign diplomatic mission or consular post in India for official purpose or for the personal use or use of their family members shall not be available from the date of withdrawal of such certificate.] <sup>18</sup>
11	Heading 9954	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 Yojana.	Nil	Nil
[11A	Heading 9954	Services supplied by electricity distribution utilities by way of construction, erection, commissioning, or installation of infrastructure for extending electricity distribution network upto the tube well of the farmer or agriculturalist for agricultural use.	Nil	Nil] <sup>19</sup>
12	Heading 9954	Services by way of pure labour contracts of construction, erection, commissioning, or installation of original works pertaining to a single residential unit otherwise than as a part of a residential complex.	Nil	Nil

<sup>18</sup> Inserted vide notification No. 15/2018 – Integrated Tax (Rate) dt 26.07.2018

<sup>19</sup> Inserted vide notification No. 15/2018 – Integrated Tax (Rate) dt 26.07.2018

[12A]	Heading 9961 or Heading 9962	[Service provided by Fair Price Shops to Central Government, State Government or Union territory 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.] <sup>20</sup>	Nil	Nil] <sup>21</sup>
12AA	Heading 9961	Services provided by an intermediary when location of both supplier and recipient of goods is outside the taxable territory.	Nil	<p>Following documents shall be maintained for a minimum duration of five years:</p> <p>1) Copy of Bill of Lading</p> <p>2) Copy of executed contract between Supplier/Seller and Receiver/Buyer of goods</p> <p>3) Copy of commission debit note raised by an intermediary service provider in taxable territory from service recipient located in non-taxable territory</p> <p>4) Copy of certificate of origin issued by service recipient located in non-taxable territory</p> <p>5) Declaration letter from an intermediary service provider in taxable territory on</p>

<sup>20</sup> Substituted vide notification No. 49/2017 – Integrated Tax (Rate) dt 14.11.2017. Prior to substitution it read:  
“Service provided by Fair Price Shops to Central Government by way of sale of wheat, rice and coarse grains under Public Distribution System(PDS) against consideration in the form of commission or margin.”

<sup>21</sup> Inserted vide notification No. 21/2017 – Integrated Tax (Rate) dt 22.08.2017



				company letter head confirming that commission debit note raised relates to contract when both supplier and receiver of goods are outside the taxable territory] <sup>22</sup>
[[**	**	**	**	**] <sup>23</sup> <sup>24</sup>
13	Heading 9963 or Heading 9972	Services by way of renting of residential dwelling for use as residence.	Nil	Nil
14	Heading 9963 or Heading 9972 or Heading 9995 or any other Heading of Section 9	Services by a person by way of- (a) conduct of any 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 under section 12AA of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) or a trust or an institution registered under sub clause (v) of clause (23C) of section 10 of the Income-tax Act or a body or an authority covered under clause (23BBA) of section 10 of the said Income-tax Act: Provided that nothing contained in entry (b) of this exemption shall apply to,- (i) renting of rooms where charges are one thousand rupees or more per day; (ii) renting of premises, community halls, kalyanmandapam or open area,	Nil	Nil

<sup>22</sup> Inserted vide notification No. 20/2019 – Integrated Tax (Rate) dt 30.09.2019

<sup>23</sup> Inserted vide notification No. 21/2017 – Integrated Tax (Rate) dt 22.08.2017

<sup>24</sup> Omitted SI No. 12B and relating entries vide notification No. 49/2017 – Integrated Tax (Rate) dt 14.11.2017.

The following was omitted:

“12B	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to State Governments or Union territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil”
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		and the like where charges are ten thousand rupees or more per day; (iii) renting of shops or other spaces for business or commerce where charges are ten thousand rupees or more per month.		
15	Heading 9963	Services by a hotel, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes, having [value of supply] <sup>25</sup> of a unit of accommodation below [or equal to] <sup>26</sup> one thousand rupees per day or equivalent.	Nil	Nil
16	Heading 9964	Transport of passengers, with or without accompanied belongings, by – (a) air, 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; (b) non-airconditioned contract carriage other than radio taxi, for transportation of passengers, excluding tourism, conducted tour, charter or hire; or (c) stage carriage other than air-conditioned stage carriage.	Nil	Nil
17	Heading 9964	Services provided to the Central Government, by way of transport of passengers with or without accompanied belongings, by air, embarking from or terminating at a regional connectivity scheme airport, against consideration in the form of viability gap funding:  Provided that nothing contained in this entry shall apply on or after the expiry of a period of [three years] <sup>27</sup> from the date of commencement of	Nil	Nil

<sup>25</sup> Substituted vide notification No. 15/2018 – Integrated Tax (Rate) dt 26.07.2018. Prior to substitution it read “declared tariff”.

<sup>26</sup> Inserted vide notification No. 20/2019 – Integrated Tax (Rate) dt 30.09.2019

<sup>27</sup> Substituted vide notification No. 2/2018-Integrated Tax(Rate) dt 25.01.2018. Prior to substitution it read “one year”.

		operations of the regional connectivity scheme airport as notified by the Ministry of Civil Aviation.		
18	Heading 9964	Service of transportation of passengers, with or without accompanied belongings, by— (a) railways in a class other than— (i) first class; or (ii) an air-conditioned coach; (b) metro, monorail or tramway; (c) inland waterways; (d) public transport, other than predominantly for tourism purpose, in a vessel between places located in India; and (e) metered cabs or auto rickshaws (including e-rickshaws).	Nil	Nil
19	Heading 9965	Services by way of transportation of goods- (a) by road except the services of— (i) a goods transportation agency; (ii) a courier agency; (b) by inland waterways.	Nil	Nil
20	Heading 9965	Services by way of transportation of goods by an aircraft from a place outside India upto the customs station of clearance in India.	Nil	Nil
[20A	Heading 9965	Services by way of transportation of goods by an aircraft from customs station of clearance in India to a place outside India.	Nil	Nothing contained in this serial number shall apply after the 30 <sup>th</sup> day of September [{2020} <sup>28</sup> ] <sup>29</sup> . <sup>30</sup>
[20B	Heading 9965	Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India.	Nil	Nothing contained in this serial number shall apply after 30 <sup>th</sup> day of September [{2020} <sup>31</sup> ] <sup>32</sup> . <sup>33</sup>

<sup>28</sup> Substituted vide notification No. 20/2019 – Integrated Tax (Rate) dt 30.09.2019. Prior to substitution it read “2019”

<sup>29</sup> Substituted vide notification No. 15/2018 – Integrated Tax (Rate) dt 26.07.2018. Prior to substitution it read “2018”.

<sup>30</sup> Inserted vide notification No. 2/2018 – Integrated Tax (Rate) dt 25.01.2018.

<sup>31</sup> Substituted vide notification No. 20/2019 – Integrated Tax (Rate) dt 30.09.2019. Prior to substitution it read “2019”

<sup>32</sup> Substituted vide notification No. 15/2018 – Integrated Tax (Rate) dt 26.07.2018. Prior to substitution it read “2018”.

21	Heading 9965	Services by way of transportation by rail or a vessel from one place in India to another of the following goods – (a) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; (b) defence or military equipments; (c) newspaper or magazines registered with the Registrar of Newspapers; (d) railway equipments or materials; (e) agricultural produce; (f) milk, salt and food grain including flours, pulses and rice; and (g) organic manure.	Nil	Nil
22	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport in a goods carriage of - (a) agricultural produce; (b) goods, where consideration charged for the transportation of goods on a consignment transported in a single carriage does not exceed one thousand five hundred rupees; (c) goods, where consideration charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred and fifty; (d) milk, salt and food grain including flour, pulses and rice; (e) organic manure; (f) newspaper or magazines registered with the Registrar of Newspapers; (g) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or (h) defence or military equipments.	Nil	Nil
[22A]	Heading 9965 or Heading 9967	Services provided by a goods transport agency to an unregistered person, including an unregistered casual taxable person, other than the following recipients, namely: - (a) any factory registered under or	Nil	Nil] <sup>34</sup>

<sup>33</sup> Inserted vide notification No. 2/2018 – Integrated Tax (Rate) dt 25.01.2018.

<sup>34</sup> Inserted vide notification No. 33/2017 – Integrated Tax (Rate) dt 13.10.2017

		<p>governed by the Factories Act, 1948(63 of 1948); or</p> <p>(b) any Society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or</p> <p>(c) any Co-operative Society established by or under any law for the time being in force; or</p> <p>(d) any body corporate established, by or under any law for the time being in force; or</p> <p>(e) any partnership firm whether registered or not under any law including association of persons;</p> <p>(f) any casual taxable person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.</p>		
[22B]	Heading 9965 or Heading 9967	<p>Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to, -</p> <p>(a) a Department or Establishment of the Central Government or State Government or Union territory; or</p> <p>(b) local authority; or</p> <p>(c) Governmental agencies,</p> <p>which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services.</p>	Nil	Nil] <sup>35</sup>
23	Heading 9966 or Heading 9973	<p>Services by way of giving on hire –</p> <p>(a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or</p> <p>[(aa) to a local authority, an Electrically operated vehicle meant to carry more than twelve passengers; or</p> <p>Explanation.- For the purposes of this entry, “Electrically operated vehicle”</p>	Nil	Nil

<sup>35</sup> Inserted vide notification No. 29/2018—Integrated Tax (Rate) dt 31.12.2018

		means vehicle falling under Chapter 87 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which is run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicle.] <sup>36</sup> (b) to a goods transport agency, a means of transportation of goods; [(c) 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.] <sup>37</sup>		
24	Heading 9967	Service by way of access to a road or a bridge on payment of toll charges.	Nil	Nil
[24A	Heading 9967	Service by way of access to a road or a bridge on payment of annuity.	Nil	Nil] <sup>38</sup>
25	Heading 9967 or Heading 9985	Services by way of loading, unloading, packing, storage or warehousing of rice.	Nil	Nil
[25A	Heading 9967 or Heading 9985	Services by way of warehousing of minor forest produce.	Nil	Nil] <sup>39</sup>
[25B	Heading 9967 or Heading 9985	Services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, coffee and tea.	Nil	Nil] <sup>40</sup>
26	Heading 9969	Transmission or distribution of electricity by an electricity transmission or distribution utility.	Nil	Nil
27	Heading 9971	Services by the Reserve Bank of India.	Nil	Nil
28	Heading 9971	Services by way of—	Nil	Nil

<sup>36</sup> Inserted vide notification No. 13/2019 – Integrated Tax (Rate) dt 31.07.2019

<sup>37</sup> Inserted vide notification No. 2/2018 – Integrated Tax (Rate) dt 25.01.2018

<sup>38</sup> Inserted vide notification No. 33/2017 – Integrated Tax (Rate) dt 13.10.2017

<sup>39</sup> Inserted vide notification No. 15/2018 – Integrated Tax (Rate) dt 26.07.2018.

<sup>40</sup> Inserted vide notification No. 20/2019 – Integrated Tax (Rate) dt 30.09.2019

		(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) <i>inter se</i> sale or purchase of foreign currency amongst banks or authorised dealers of foreign exchange or amongst banks and such dealers.		
[28A]	Heading 9971	Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY).	Nil	Nil] <sup>41</sup>
29	Heading 9971 or Heading 9991	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 (23 of 2013).	Nil	Nil
30	Heading 9971 or Heading 9991	Services of life insurance business provided or agreed to be provided 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 Central Government.	Nil	Nil
[30A]	Heading 9971 or Heading 9991	Services of life insurance provided or agreed to be provided by the Naval Group Insurance Fund to the personnel of Coast Guard under the Group Insurance Schemes of the Central Government.	Nil	Nil] <sup>42</sup>
[30B]	Heading 9971 or Heading 9991	Services of life insurance provided or agreed to be provided by the Central Armed Police Forces (under Ministry of Home Affairs) Group Insurance Funds to their members under the Group	Nil	Nil] <sup>43</sup>

<sup>41</sup> Inserted vide notification No. 29/2018—Integrated Tax (Rate) dt 31.12.2018

<sup>42</sup> Inserted vide notification No. 2/2018 – Integrated Tax (Rate) dt 25.01.2018

<sup>43</sup> Inserted vide notification No. 20/2019 – Integrated Tax (Rate) dt 30.09.2019

		Insurance Schemes of the concerned Central Armed Police Force.		
31	Heading 9971 or Heading 9991	Services by the Employees' State Insurance Corporation to persons governed under the Employees' State Insurance Act, 1948 (34 of 1948).	Nil	Nil
32	Heading 9971	Services provided by the Employees Provident Fund Organisation to the persons governed under the Employees Provident Funds and the Miscellaneous Provisions Act, 1952 (19 of 1952).	Nil	Nil
[32A	Heading 9971 or Heading 9991	Services by Coal Mines Provident Fund Organisation to persons governed by the Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948 (46 of 1948).	Nil	Nil] <sup>44</sup>
[32B	Heading 9971 or Heading 9991	Services by National Pension System (NPS) Trust to its members against consideration in the form of administrative fee.	Nil	Nil] <sup>45</sup>
33	Heading 9971	Services provided by the Insurance Regulatory and the Development Authority of India to insurers under the Insurance Regulatory and the Development Authority of India Act, 1999 (41 of 1999).	Nil	Nil
34	Heading 9971	Services provided by the Securities and Exchange Board of India set up under the Securities and Exchange Board of India Act, 1992 (15 of 1992) by way of protecting the interests of investors in securities and to promote the development of, and to regulate, the securities market.	Nil	Nil
35	Heading 9971	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. <i>Explanation.</i> — For the	Nil	Nil

<sup>44</sup> Inserted vide notification No. 15/2018 – Integrated Tax (Rate) dt 26.07.2018.

<sup>45</sup> Inserted vide notification No. 15/2018 – Integrated Tax (Rate) dt 26.07.2018.



		purposes of this entry, “acquiring bank” means any banking company, financial institution including non-banking financial company or any other person, who makes the payment to any person who accepts such card.		
[35A]	Heading 9971	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 and] <sup>46</sup> financial institutions.	Nil	Nil] <sup>47</sup>
36	Heading 9971 or Heading 9991	Services of general insurance business provided under following schemes – (a) Hut Insurance Scheme; (b) Cattle Insurance under Swarnajaynti Gram Swarozgar Yojna (earlier known as Integrated Rural Development Programme); (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) Agricultural Pumpset and Failed Well Insurance; (g) premia collected on export credit insurance; (h) [Restructured Weather Based Crop Insurance Scheme (RWCIS)] <sup>48</sup> , approved by the Government of India and implemented by the Ministry of Agriculture; (i) Jan Arogya Bima Policy; (j) [Pradhan Mantri Fasal Bima Yojana (PMFBY);] <sup>49</sup> (k) Pilot Scheme on Seed Crop	Nil	Nil

<sup>46</sup> Inserted vide notification No. 29/2018—Integrated Tax (Rate) dt 31.12.2018

<sup>47</sup> Inserted vide notification No. 15/2018 – Integrated Tax (Rate) dt 26.07.2018.

<sup>48</sup> Substituted vide notification No. 21/2017 – Integrated Tax (Rate) dt 22.08.2017. Prior to substitution it read “Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme”

<sup>49</sup> Substituted vide notification No. 21/2017 – Integrated Tax (Rate) dt 22.08.2017. Prior to substitution it read “National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana)”

		<p>Insurance;</p> <p>(l) Central Sector Scheme on Cattle Insurance;</p> <p>(m) Universal Health Insurance Scheme;</p> <p>(n) Rashtriya Swasthya Bima Yojana;</p> <p>(o) Coconut Palm Insurance Scheme;</p> <p>(p) Pradhan Mantri Suraksha BimaYojna;</p> <p>(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 and Multiple Disabilities Act, 1999 (44 of 1999).</p> <p>[(r) Bangla Shasya Bima]<sup>50</sup></p>		
37	Heading 9971 or Heading 9991	<p>Services of life insurance business provided under following schemes-</p> <p>(a) Janashree Bima Yojana;</p> <p>(b) Aam Aadmi Bima Yojana;</p> <p>(c) Life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having maximum amount of cover of [two lakhs]<sup>51</sup> rupees;</p> <p>(d) Varishtha Pension BimaYojana;</p> <p>(e) Pradhan Mantri Jeevan JyotiBimaYojana;</p> <p>(f) Pradhan Mantri Jan DhanYogana;</p> <p>(g) Pradhan Mantri Vaya Vandan Yojana.</p>	Nil	Nil
[37A]	Heading 9971 or Heading 9991	Services by way of reinsurance of the insurance schemes specified in serial numbers 36 or 37 [or 41] <sup>52</sup> .	Nil	Nil] <sup>53</sup>
38	Heading 9971 or Heading 9991	Services by way of collection of contribution under the Atal Pension Yojana.	Nil	Nil

<sup>50</sup> Inserted vide notification No. 20/2019 – Integrated Tax (Rate) dt 30.09.2019

<sup>51</sup> Substituted vide notification No. 21/2017 – Integrated Tax (Rate) dt 22.08.2017. Prior to substitution it read “fifty thousand”

<sup>52</sup> Inserted vide notification No. 15/2018 – Integrated Tax (Rate) dt 26.07.2018.

<sup>53</sup> Inserted vide notification No. 2/2018 – Integrated Tax (Rate) dt 25.01.2018.

39	Heading 9971 or Heading 9991	Services by way of collection of contribution under any pension scheme of the State Governments.	Nil	Nil
40	Heading 9971 or Heading 9985	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); or (c) business facilitator or a business correspondent to an insurance company in a rural area.	Nil	Nil
[40A]	Heading 9971	<p>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).</p> <p><i>Explanation.-</i> For the purposes of this entry, the intermediary of financial services in IFSC is a person,- (i) who is permitted or recognised as such by the Government of India or any Regulator appointed for regulation of IFSC; or (ii) who is treated as a person resident outside India under regulation 3 of the Foreign Exchange Management (International Financial Services Centre) Regulations, 2015; or (iii) who is registered under the Insurance Regulatory and Development Authority of India (International Financial Service Centre) Guidelines, 2015 as IFSC Insurance Office; or (iv) who is permitted as such by Securities and Exchange Board of India</p>	Nil	Nil] <sup>54</sup>

<sup>54</sup> Inserted vide notification No. 2/2018 – Integrated Tax (Rate) dt 25.01.2018

		(SEBI) under the Securities and Exchange Board of India (International Financial Services Centres) Guidelines, 2015.		
41	Heading 9971 or Heading 9991	Services provided to the Central Government, State Government, Union territory under any insurance scheme for which total premium is paid by the Central Government, State Government, Union territory.	Nil	Nil
42	Heading 9971	Services received by the Reserve Bank of India, from outside India in relation to management of foreign exchange reserves.	Nil	Nil
43	Heading 9972	<p>[Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty 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 50 per cent. or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area.]<sup>55</sup></p> <p>[<i>Explanation.</i>- For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.]<sup>56</sup></p>	Nil	Nil

<sup>55</sup> Substituted vide Notf No. 33/2017 – Integrated Tax (Rate) dt 13.10.2017. Prior to substitution it read “One time upfront amount (called as premium, salami, cost, price, development charges or by any other name) leviable in respect of the service, by way of granting long term (thirty years, or more) lease of industrial plots, provided by the State Government Industrial Development Corporations or Undertakings to industrial units.”

<sup>56</sup> Inserted vide notification No. 24/2018 – Integrated Tax (Rate) dt 20.09.2018.

[43A]	Heading 9972	<p>Service by way of transfer of development rights (herein refer TDR) or Floor Space Index (FSI) (including additional FSI) on or after 1<sup>st</sup> April, 2019 for construction of residential apartments by a promoter in a project, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> <p>The amount of GST exemption available for construction of residential apartments in the project under this notification shall be calculated as under:  [GST payable on TDR or FSI (including additional FSI) or both for construction of the project] x (carpet area of the residential apartments in the project ÷ Total carpet area of the residential and commercial apartments in the project )</p>	Nil	<p>Provided that the promoter shall be liable to pay tax at the applicable rate, on reverse charge basis, on such proportion of value of development rights, or FSI (including additional FSI), or both, as is attributable to the residential apartments, which remain un-booked on the date of issuance of completion certificate, or first occupation of the project, as the case may be, in the following manner -</p> <p>[GST payable on TDR or FSI (including additional FSI) or both for construction of the residential apartments in the project but for the exemption contained herein] x (carpet area of the residential apartments in the project which remain un-booked on the date of issuance of completion certificate or first occupation ÷ Total carpet area of the residential apartments in the project)</p> <p>Provided further that tax payable in terms</p>
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				<p>of the first proviso hereinabove shall not exceed 0.5 per cent. of the value in case of affordable residential apartments and 2.5 per cent. of the value in case of residential apartments other than affordable residential apartments remaining un- booked on the date of issuance of completion certificate or first occupation</p> <p>The liability to pay integrated tax on the said portion of the development rights or FSI, or both, calculated as above, shall arise on the date of completion or first occupation of the project, as the case may be, whichever is earlier.]<sup>57</sup></p>
[43B]	Heading 9972	<p>Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more, on or after 01.04.2019, for construction of residential apartments by a promoter in a project, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> <p>The amount of GST exemption available for construction of residential apartments in the project under this</p>	Nil	<p>Provided that the promoter shall be liable to pay tax at the applicable rate, on reverse charge basis, on such proportion of upfront amount (called as premium, salami, cost, price, development charges or by any other name) paid for long term lease of land, as is attributable to the residential apartments, which remain un- booked</p>

<sup>57</sup> Inserted vide notification No. 4/2019 – Integrated Tax (Rate) dt 29.03.2019.

		<p>notification shall be calculated as under:</p> <p>[GST payable on upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable for long term lease of land for construction of the project] x (carpet area of the residential apartments in the project ÷ Total carpet area of the residential and commercial apartments in the project).</p>	<p>on the date of issuance of completion certificate, or first occupation of the project, as the case may be, in the following manner -</p> <p>[GST payable on upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable for long term lease of land for construction of the residential apartments in the project but for the exemption contained herein] x (carpet area of the residential apartments in the project which remain un- booked on the date of issuance of completion certificate or first occupation ÷ Total carpet area of the residential apartments in the project);</p> <p>Provided further that the tax payable in terms of the first proviso shall not exceed 0.5 per cent. of the value in case of affordable residential apartments and 2.5 per cent. of the value in case of residential apartments other than affordable residential apartments remaining un- booked on the</p>
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				date of issuance of completion certificate or first occupation. The liability to pay integrated tax on the said proportion of upfront amount (called as premium, salami, cost, price, development charges or by any other name) paid for long term lease of land, calculated as above, shall arise on the date of issue of completion certificate or first occupation of the project, as the case may be.] <sup>58</sup>
44	Heading 9973 or Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of allowing a business entity to operate as a telecom service provider or use radio frequency spectrum during the period prior to the 1 <sup>st</sup> April, 2016, on payment of licence fee or spectrum user charges, as the case may be.	Nil	Nil
45	Heading 9973	Services of leasing of assets (rolling stock assets including wagons, coaches, locos) by the Indian Railways Finance Corporation to Indian Railways.	Nil	Nil
46	Heading 9981	Services provided by an incubatee up to a total turnover of fifty lakh rupees in a financial year subject to the following conditions, namely:- (a) the total turnover had not exceeded fifty lakh rupees during the preceding financial year; and (b) a period of three years has not elapsed from the date of entering into	Nil	Nil

<sup>58</sup> Inserted vide notification No. 4/2019 – Integrated Tax (Rate) dt 29.03.2019.



		an agreement as an incubate.		
47	Heading 9982 or Heading 9991	<p>Services provided by-</p> <p>(a) an arbitral tribunal to –</p> <p>(i) any person other than a business entity; or</p> <p>(ii) a business entity with an aggregate turnover up to [such amount in the preceding financial year as makes it eligible for exemption from registration under the Central Goods and Services Tax Act, 2017 (12 of 2017)]<sup>59</sup></p> <p>[(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity;]<sup>60</sup></p> <p>(b) a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services to-</p> <p>(i) an advocate or partnership firm of advocates providing legal services;</p> <p>(ii) any person other than a business entity; or</p> <p>(iii) a business entity with an aggregate turnover up to [such amount in the preceding financial year as makes it eligible for exemption from registration under the Central Goods and Services Tax Act, 2017 (12 of 2017)]<sup>61</sup></p> <p>[(iv) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity;]<sup>62</sup></p> <p>(c) a senior advocate by way of legal services to-</p>	Nil	Nil

<sup>59</sup> Substituted vide notification No. 20/2019 – Integrated Tax (Rate) dt 30.09.2019. Prior to substitution it read “twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year.

<sup>60</sup> Inserted vide notification No. 2/2018 – Integrated Tax (Rate) dt 25.01.2018

<sup>61</sup> Substituted vide notification No. 20/2019 – Integrated Tax (Rate) dt 30.09.2019. Prior to substitution it read “twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year.

<sup>62</sup> Inserted vide notification No. 2/2018 – Integrated Tax (Rate) dt 25.01.2018

		(i) any person other than a business entity; or (ii) a business entity with an aggregate turnover up to [such amount in the preceding financial year as makes it eligible for exemption from registration under the Central Goods and Services Tax Act, 2017 (12 of 2017)] <sup>63</sup> [(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.] <sup>64</sup>		
48	Heading 9983	Services by a veterinary clinic in relation to health care of animals or birds.	Nil	Nil
49	Heading 9983 or Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of- (a) registration required under any law for the time being in force; (b) testing, calibration, safety check or certification relating to protection or safety of workers, consumers or public at large, including fire license, required under any law for the time being in force.	Nil	Nil
[49A	Heading 9983 or Heading 9991	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.	Nil	Nil] <sup>65</sup>
50	Heading 9983 or any other Heading of Chapter 99	Taxable services, provided or to be provided, by a Technology Business Incubator or a Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board of the Department of Science and Technology, Government of India or	Nil	Nil

<sup>63</sup> Substituted vide notification No. 20/2019 – Integrated Tax (Rate) dt 30.09.2019. Prior to substitution it read “twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year.

<sup>64</sup> Inserted vide notification No. 2/2018 – Integrated Tax (Rate) dt 25.01.2018.

<sup>65</sup> Inserted vide notification No. 15/2018 – Integrated Tax (Rate) dt 26.07.2018.

		bio-incubators recognised by the Biotechnology Industry Research Assistance Council, under the Department of Biotechnology, Government of India.		
51	Heading 9984	Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India.	Nil	Nil
52	Heading 9984	Services of public libraries by way of lending of books, publications or any other knowledge-enhancing content or material.	Nil	Nil
53	Heading 9984	Services provided by the Goods and Services Tax Network to the Central Government or State Governments or Union territories for implementation of Goods and Services Tax.	Nil	Nil
54	Heading 9985	Services provided by a tour operator to a foreign tourist in relation to a tour conducted wholly outside India.	Nil	Nil
55	Heading 9985	Services by an organiser to any person in respect of a business exhibition held outside India.	Nil	Nil
56	Heading 9985	Services by way of sponsorship of sporting events organised - (a) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, State, zone or Country; (b) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat; (c) by the Central Civil Services Cultural and Sports Board; (d) as part of national games, by the Indian Olympic Association; or (e) under the Panchayat Yuva Kreedha Aur Khel Abhiyaan Scheme.	Nil	Nil

[56A]	Heading 9985	Services by way of fumigation in a warehouse of agricultural produce.	Nil	Nil] <sup>66</sup>
57	Heading 9986	<p>Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of—</p> <p>(a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;</p> <p>(b) supply of farm labour;</p> <p>(c) 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 the essential characteristics of agricultural produce but make it only marketable for the primary market;</p> <p>(d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;</p> <p>(e) loading, unloading, packing, storage or warehousing of agricultural produce;</p> <p>(f) agricultural extension services;</p> <p>(g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce;</p> <p>[(h) services by way of fumigation in a warehouse of agricultural produce.]<sup>67</sup></p>	Nil	Nil
58	Heading 9986	Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals,	Nil	Nil

<sup>66</sup> Inserted vide notification No. 2/2018 – Integrated Tax (Rate) dt 25.01.2018

<sup>67</sup> Inserted vide notification No. 2/2018 – Integrated Tax (Rate) dt 25.01.2018

		except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.		
[58A	Heading 9986	Services by way of artificial insemination of livestock (other than horses).	Nil	Nil] <sup>68</sup>
59	Heading 9988	Services by way of slaughtering of animals.	Nil	Nil
60	Heading 9988 or any other Heading of Section 8 and Section 9	Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.	Nil	Nil
61	Heading 9988 or Heading 9992	Services provided by the National Centre for Cold Chain Development under the Ministry of Agriculture, Cooperation and Farmer's Welfare by way of cold chain knowledge dissemination.	Nil	Nil
62	Heading 9999	Services by a foreign diplomatic mission located in India.	Nil	Nil
63	Heading 9991	Services by a specified organisation in respect of a religious pilgrimage facilitated by [***] <sup>69</sup> the Government of India, under bilateral arrangement.	Nil	Nil
64	Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of issuance of passport, visa, driving licence, birth certificate or death certificate.	Nil	Nil
65	Heading 9991 or Heading 9997	Services provided by the Central Government, State Government, Union territory or local authority by way of tolerating non-performance of a contract for which consideration in the form of fines or liquidated damages is payable to the Central Government,	Nil	Nil

<sup>68</sup> Inserted vide notification No. 15/2018 – Integrated Tax (Rate) dt 26.07.2018.

<sup>69</sup> Omitted vide notification No. 2/2018 – Integrated Tax (Rate) dt 25.01.2018. The following was omitted “the Ministry of External Affairs,”

		State Government, Union territory or local authority under such contract.		
66	Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of 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, fibre, fuel, raw material or other similar products.	Nil	Nil
67	Heading 9991 or Heading 9973	Services provided by the Central Government, State Government, Union territory or local authority by way of assignment of right to use any natural resource where such right to use was assigned by the Central Government, State Government, Union territory or local authority before the 1 <sup>st</sup> April, 2016:  Provided that the exemption shall apply only to tax payable on one time charge payable, in full upfront or in installments, for assignment of right to use such natural resource.	Nil	Nil
68	Heading 9991	Services provided by the Central Government, State Government, Union territory 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.	Nil	Nil
[68A]	Heading 9991	Services by way of providing information under the Right to Information Act, 2005 (22 of 2005).	Nil	Nil] <sup>70</sup>
[68B]	Heading 9991 or any other Heading	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.	Nil	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

<sup>70</sup> Inserted vide notification No. 2/2018 – Integrated Tax (Rate) dt 25.01.2018

		<p><i>Explanation.-</i> “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 (67 of 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>services tax deposited by mining lease holders on royalty is more than the goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and where such amount of goods and services tax paid by mining lease holders is less than the amount of goods and services tax exempted, the exemption shall be restricted to such amount as is equal to the amount of goods and services tax paid by the mining lease holders and the ERCC shall pay the difference between goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and goods and services tax paid by the mining lease holders on royalty.]<sup>71</sup></p>
69	[Heading 9992 or Heading 9963] <sup>72</sup>	<p>Services provided -</p> <p>(a) by an educational institution to its students, faculty and staff;</p> <p>[(aa) by an educational institution by way of conduct of entrance</p>	Nil	Nil

<sup>71</sup> Inserted vide notification No. 15/2018 – Integrated Tax (Rate) dt 26.07.2018.

<sup>72</sup> Substituted vide notification No. 29/2018 – Integrated Tax (Rate) dt 31.12.2018. Prior to substitution it read “Heading 9992”

		<p>examination against consideration in the form of entrance fee;]<sup>73</sup></p> <p>(b) to an educational institution, by way of,-</p> <ul style="list-style-type: none"> <li>(i) transportation of students, faculty and staff;</li> <li>(ii) catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory;</li> <li>(iii) security or cleaning or house-keeping services performed in such educational institution;</li> <li>(iv) services relating to admission to, or conduct of examination by, such institution; [***]<sup>74</sup></li> <li>[(v) supply of online educational journals or periodicals;]<sup>75</sup></li> </ul> <p>Provided that nothing contained in [sub-items (i), (ii) and (iii) of item (b)]<sup>76</sup> shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent.</p> <p>[Provided further that nothing contained in sub-item (v) of item (b) shall apply to an institution providing services by way of,-</p> <ul style="list-style-type: none"> <li>(i) pre-school education and education up to higher secondary school or equivalent; or</li> <li>(ii) education as a part of an approved vocational education course.]<sup>77</sup></li> </ul>		
[***	***	***	***	***] <sup>78</sup>

<sup>73</sup> Inserted vide notification No. 2/2018 – Integrated Tax (Rate) dt 25.01.2018

<sup>74</sup> Omitted vide notification No. 2/2018 – Integrated Tax (Rate) dt 25.01.2018. The following was omitted “upto higher secondary”.

<sup>75</sup> Inserted vide notification No. 2/2018 – Integrated Tax (Rate) dt 25.01.2018

<sup>76</sup> Substituted vide notification No. 2/2018 – Integrated Tax (Rate) dt 25.01.2018. Prior to substitution it read “entry (b)”

<sup>77</sup> Inserted vide notification No. 2/2018 – Integrated Tax (Rate) dt 25.01.2018

<sup>78</sup> Omitted vide notification No. 29/2018 – Integrated Tax (Rate) dt 31.12.2018. The following was omitted:



71	Heading 9992 or Heading 9996	Services provided to a recognised sports body by- (a) an individual as a player, referee, umpire, coach or team manager for participation in a sporting event organised by a recognized sports body; (b) another recognised sports body.	Nil	Nil
72	Heading 9992 or Heading 9983 or Heading 9991	Any services provided by, _ (a) the National Skill Development Corporation set up by the Government of India; (b) a Sector Skill Council approved by the National Skill Development Corporation; (c) an assessment agency approved by the Sector Skill Council or the National Skill Development Corporation; (d) a training partner approved by the National Skill Development Corporation or the Sector Skill Council, in relation to- (i) the National Skill Development Programme implemented by the National Skill Development Corporation; or (ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or (iii) any other Scheme implemented by the National Skill Development Corporation.	Nil	Nil

70	Heading 9992	Services provided by the Indian Institutes of Management, as per the guidelines of the Central Government, to their students, by way of the following educational programmes, except Executive Development Programme: - (a) two year full time Post Graduate Programmes in Management for the Post Graduate Diploma in Management, to which admissions are made on the basis of Common Admission Test (CAT) conducted by the Indian Institute of Management; (b) fellow programme in Management; (c) five year integrated programme in Management.	Nil	Nil
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73	Heading 9983 or Heading 9985 or Heading 9992	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.	Nil	Nil
74	Heading 9992	Services provided by training providers (Project implementation agencies) under Deen Dayal Upadhyaya Grameen Kaushalya Yojana implemented by the Ministry of Rural Development, Government of India by way of offering skill or vocational training courses certified by the National Council for Vocational Training.	Nil	Nil
75	Heading 9992	Services provided to the Central Government, State Government, Union territory administration under any training programme for which total expenditure is borne by the Central Government, State Government, Union territory administration.	Nil	Nil
76	Heading 9993	Services provided by the cord blood banks by way of preservation of stem cells or any other service in relation to such preservation.	Nil	Nil
77	Heading 9993	Services by way of- (a) health care services by a clinical establishment, an authorised medical practitioner or para-medics; (b) services provided by way of transportation of a patient in an ambulance, other than those specified in (a) above.	Nil	Nil
[77A	Heading 9993	Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 (34 of 1992) by way of rehabilitation, therapy or counselling and such other activity as covered by the	Nil	Nil] <sup>79</sup>

<sup>79</sup> Inserted vide notification No. 29/2018 – Integrated Tax (Rate) dt 31.12.2018

		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 of the Income-tax Act, 1961 (43 of 1961).		
78	Heading 9994	Services provided by operators of the common bio-medical waste treatment facility to a clinical establishment by way of treatment or disposal of bio-medical waste or the processes incidental thereto.	Nil	Nil
79	Heading 9994	Services by way of public conveniences such as provision of facilities of bathroom, washrooms, lavatories, urinal or toilets.	Nil	Nil
80	Heading 9995	Service 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 – (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 [seven thousand five hundred] <sup>80</sup> rupees 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.	Nil	Nil
[80A	Heading 9995	Services provided by an unincorporated body or a non-profit entity registered under any law for the time being in force, engaged in,- (i) activities relating to the welfare of industrial or agricultural labour or farmer; or	Nil	Nil] <sup>81</sup>

<sup>80</sup> Substituted vide notification No. 2/2018 – Integrated Tax (Rate) dt 25.01.2018. Prior to substitution it read “five thousand”

<sup>81</sup> Inserted vide notification No. 15/2018 – Integrated Tax (Rate) dt 26.07.2018.

		(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 in the form of membership fee upto an amount of one thousand rupees (Rs 1000/-) per member per year.		
81	Heading 9996	Services by an artist by way of a performance in folk or classical art forms of- (a) music, or (b) dance, or (c) theatre, if the consideration charged for such performance is not more than one lakh and fifty thousand rupees: Provided that the exemption shall not apply to service provided by such artist as a brand ambassador.	Nil	Nil
82	Heading 9996	Services by way of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo.	Nil	Nil
[82A	Heading 9996	Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Sites and Remains Act 1958 (24 of 1958) or any of the State Acts, for the time being in force.	Nil	Nil] <sup>82</sup>
83	Heading 9996	Services by way of training or coaching in recreational activities relating to- (a) arts or culture, or (b) sports by charitable entities registered under section 12AA of the Income-tax Act.	Nil	Nil
84	Heading 9996	[Services by way of right to admission to- (a) circus, dance, or theatrical performance including drama or ballet; (b) award function, concert,	Nil	Nil

<sup>82</sup> Inserted vide notification No. 49/2017 – Integrated Tax (Rate) dt 14.11.2017

		pageant, musical performance or any sporting event other than a recognised sporting event; (c) recognised sporting event; (d) planetarium, where the consideration for right to admission to the events or places as referred to in items (a), (b), (c) or (d) above is not more than Rs 500 per person.] <sup>83</sup>		
[85]	Chapter 9996	Services by way of right to admission to the events organised under FIFA U-17 World Cup 2017.	Nil	Nil] <sup>84</sup>
[85A]	Heading 9996	Services by way of right to admission to the events organised under FIFA U-17 Women's World Cup 2020.	Nil	Nil] <sup>85</sup>

[1A. Value of supply of service by way of transfer of development rights or FSI by a person to the promoter against consideration in the form of residential or commercial apartments shall be deemed to be equal to the value of similar apartments charged by the promoter from the independent buyers nearest to the date on which such development rights or FSI is transferred to the promoter.]<sup>86</sup>

[1B. Value of portion of residential or commercial apartments remaining un-booked on the date of issuance of completion certificate or first occupation, as the case may be, shall be deemed to be equal to the value of similar apartments charged by the promoter nearest to the date of issuance of completion certificate or first occupation, as the case may be.]<sup>87</sup>

2. Definitions. - For the purposes of this notification, unless the context otherwise requires, -

(a) “advertisement” means any form of presentation for promotion of, or bringing awareness about, any event, idea, immovable property, person, service, goods or actionable claim through newspaper, television, radio or any other means but does not include any presentation made in person;

<sup>83</sup> Substituted vide notification No. 2/2018 – Integrated Tax (Rate) dt 25.01.2018. Prior to substitution it read “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 any sporting event other than a recognised sporting event;

(c) recognised sporting event,

where the consideration for admission is not more than Rs 250 per person as referred to in (a), (b) and (c) above.”.

<sup>84</sup> Inserted vide notification No. 25/2017 – Integrated Tax (Rate) dt 21.09.2017

<sup>85</sup> Inserted vide notification No. 20/2019 – Integrated Tax (Rate) dt 30.09.2019

<sup>86</sup> Inserted vide notification No. 4/2019 – Integrated Tax (Rate) dt 29.03.2019.

<sup>87</sup> Inserted vide notification No. 4/2019 – Integrated Tax (Rate) dt 29.03.2019.

- (b) “advocate” has the same meaning as assigned to it in clause (a) of sub-section (1) of section 2 of the Advocates Act, 1961 (25 of 1961);
- (c) “agricultural extension” means application of scientific research and knowledge to agricultural practices through farmer education or training;
- (d) “agricultural produce” means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further 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;
- (e) “Agricultural Produce Marketing Committee or Board” means any committee or board constituted under a State law for the time being in force for the purpose of regulating the marketing of agricultural produce;
- (f) “aircraft” has the same meaning as assigned to it in clause (1) of section 2 of the Aircraft Act, 1934 (22 of 1934);
- (g) “airport” has the same meaning as assigned to it in clause (b) of section 2 of the Airports Authority of India Act, 1994 (55 of 1994.);
- (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 (52 of 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;
- (i) “arbitral tribunal” has the same meaning as assigned to it in clause (d) of section 2 of the Arbitration and Conciliation Act, 1996 (26 of 1996);
- (j) “authorised dealer of foreign exchange” shall have the same meaning assigned to “Authorised person” in clause (c) of section 2 of the Foreign Exchange Management Act, 1999 (42 of 1999);
- (k) “authorised medical practitioner” means a medical practitioner registered with any of the councils of the recognised system of medicines established or recognised by law in India and includes a medical professional having the requisite qualification to practice in any recognised system of medicines in India as per any law for the time being in force;
- (l) “banking company” has the same meaning as assigned to it in clause (a) of section 45A of the Reserve Bank of India Act, 1934 (2 of 1934);

(m) “brand ambassador” means a person engaged for promotion or marketing of a brand of goods, service, property or actionable claim, event or endorsement of name, including a trade name, logo or house mark of any person;

(n) “business entity” means any person carrying out business;

(o) “business facilitator or business correspondent” means an intermediary appointed under the business facilitator model or the business correspondent model by a banking company or an insurance company under the guidelines issued by the Reserve Bank of India;

(p) “Central Electricity Authority” means the authority constituted under section 3 of the Electricity (Supply) Act, 1948 (54 of 1948);

(q) “Central Transmission Utility” shall have the same meaning as assigned to it in clause (10) of section 2 of the Electricity Act, 2003 (36 of 2003);

(r) “charitable activities” means activities relating to -

(i) public health by way of , -

(A) care or counseling of

(I) terminally ill persons or persons with severe physical or mental disability,

(II) persons afflicted with HIV or AIDS,

(III) persons addicted to a dependence-forming substance such as narcotics drugs or alcohol;

(B) public awareness of preventive health, family planning or prevention of HIV infection;

(ii) advancement of religion , spirituality or yoga;

(iii) advancement of educational programmes or skill development relating to,-

(A) abandoned, orphaned or homeless children;

(B) physically or mentally abused and traumatized persons;

(C) prisoners; or

(D) persons over the age of 65 years residing in a rural area;

(iv) preservation of environment including watershed, forests and wildlife;

(s) “clinical establishment” means a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or

treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;

(t) “contract carriage” has the same meaning as assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(u) “courier agency” means any person engaged in the door-to-door transportation of time-sensitive documents, goods or articles utilising the services of a person, either directly or indirectly, to carry or accompany such documents, goods or articles;

(v) “Customs station” shall have the same meaning as assigned to it in clause (13) of section 2 of the Customs Act, 1962 (52 of 1962);

(w) “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air-conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit;

(x) “distributor or selling agent” means an individual or a firm or a body corporate or other legal entity under law so appointed by the Organising State through an agreement to market and sell lotteries on behalf of the Organising State;

(y) “educational institution” means an institution providing services by way of,-

(i) pre-school education and education up to higher secondary school or equivalent;

(ii) education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force;

(iii) education as a part of an approved vocational education course;

(z) “electricity transmission or distribution utility” means the Central Electricity Authority; a State Electricity Board; the Central Transmission Utility or a State Transmission Utility notified under the Electricity Act, 2003 (36 of 2003); or a distribution or transmission licensee under the said Act, or any other entity entrusted with such function by the Central Government or, as the case may be, the State Government;

(za) “e-rickshaw” means a special purpose battery powered vehicle of power not exceeding 4000 watts, having three wheels for carrying goods or passengers, as the case may be, for hire or reward, manufactured, constructed or adapted, equipped and maintained in accordance with such specifications, as may be prescribed in this behalf;

[(zaa) “financial institution” has the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934);]<sup>88</sup>

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<sup>88</sup> Inserted vide notification No. 29/2018 – Integrated Tax (Rate) dt 31.12.2018



(zb) “general insurance business” has the same meaning as assigned to it in clause (g) of section 3 of the General Insurance Business (Nationalisation) Act, 1972 (57 of 1972);

(zc) “general public” means the body of people at large sufficiently defined by some common quality of public or impersonal nature;

(zd) “goods carriage” has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(ze) “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called;

[(zf) “Governmental Authority” means an authority or a board or any other body, -

(i) set up by an Act of Parliament or a State Legislature; or

(ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out any function entrusted to a municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.]<sup>89</sup>

[(zfa) “Government Entity” means an authority or a board or any other body including a society, trust, corporation,-

(i) set up by an Act of Parliament or State Legislature; or

(ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.]<sup>90</sup>

(zg) “health care services” means any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or 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;

(zh) “incubatee” means an entrepreneur located within the premises of a Technology Business Incubator or Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board (NSTEDB) of the Department of Science and Technology, Government of India and who has entered into an agreement with the Technology Business Incubator or the Science and Technology Entrepreneurship Park to enable himself to develop and produce hi-tech and innovative products;

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<sup>89</sup> Substituted vide notification No. 33/2017 – Central Tax (Rate) dt 13.10.2017. Prior to substitution it read  
““governmental authority” has the same meaning as assigned to it in the Explanation to clause (16) of section 2 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017);”

<sup>90</sup> Inserted vide notification No. 32/2017 – Central Tax (Rate) dt 13.10.2017

(zi) “inland waterway” means national waterways as defined in clause (h) of section 2 of the Inland Waterways Authority of India Act, 1985 (82 of 1985) or other waterway on any inland water, as defined in clause (b) of section 2 of the Inland Vessels Act, 1917 (1 of 1917);

(zj) “insurance company” means a company carrying on life insurance business or general insurance business;

(zk) “interest” means interest payable in any manner in respect of any moneys borrowed or debt incurred (including a deposit, claim or other similar right or obligation) but does not include any service fee or other charge in respect of the moneys borrowed or debt incurred or in respect of any credit facility which has not been utilised;

(zl) “legal service” means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority;

(zm) “life insurance business” has the same meaning as assigned to it in clause (11) of section 2 of the Insurance Act, 1938 (4 of 1938);

(zn) “life micro-insurance product” shall have the same meaning as assigned to it in clause (e) of regulation 2 of the Insurance Regulatory and Development Authority (Micro-insurance) Regulations, 2005;

(zo) “metered cab” means any contract carriage on which an automatic device, of the type and make approved under the relevant rules by the State Transport Authority, is fitted which indicates reading of the fare chargeable at any moment and that is charged accordingly under the conditions of its permit issued under the Motor Vehicles Act, 1988 (59 of 1988) and the rules made thereunder (but does not include radio taxi);

(zp) “national park” has the same meaning as assigned to it in clause (21) of the section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972);

(zq) “original works” means- all new constructions;

(i) all types of additions and alterations to abandoned or damaged structures on land that are required to make them workable;

(ii) erection, commissioning or installation of plant, machinery or equipment or structures, whether pre-fabricated or otherwise;

(zr) “print media” means,—

(i) ‘book’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;

(ii) ‘newspaper’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867);

(zs) “port” has the same meaning as assigned to it in clause (q) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963) or in clause (4) of section 3 of the Indian Ports Act, 1908 (15 of 1908);

(zt) “radio taxi” means a taxi including a radio cab, by whatever name called, 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 Service;

(zu) “recognised sporting event” means any sporting event,-

(i) organised by a recognised sports body where the participating team or individual represent any district, state, zone or country;

(ii) organised -

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

(B) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat;

(C) by Central Civil Services Cultural and Sports Board;

(D) as part of national games, by Indian Olympic Association; or

(E) under Panchayat Yuva Kreedha Aur Khel Abhiyaan (PYKKA) Scheme;

(zv) “recognised sports body” means –

(i) the Indian Olympic Association;

(ii) Sports Authority of India;

(iii) a national sports federation recognised by the Ministry of Sports and Youth Affairs of the Central Government, and its affiliate federations;

(iv) national sports promotion organisations recognised by the Ministry of Sports and Youth Affairs of the Central Government;

(v) the International Olympic Association or a federation recognised by the International Olympic Association; or

(vi) a federation or a body which regulates a sport at international level and its affiliated federations or bodies regulating a sport in India;

(zw) “religious place” means a place which is primarily meant for conduct of prayers or worship pertaining to a religion, meditation, or spirituality;

(zx) “renting in relation to immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property;

(zy) “Reserve Bank of India” means the bank established under section 3 of the Reserve Bank of India Act, 1934 (2 of 1934);

(zz) “residential complex” means any complex comprising of a building or buildings, having more than one single residential unit;

(zza) “rural area” means the area comprised in a village as defined in land revenue records, excluding-

the area under any municipal committee, municipal corporation, town area committee, cantonment board or notified area committee; or any area that may be notified as an urban area by the Central Government or a State Government;

(zzb) “senior advocate” has the same meaning as assigned to it in section 16 of the Advocates Act, 1961 (25 of 1961);

(zzc) “single residential unit” means a self-contained residential unit which is designed for use, wholly or principally, for residential purposes for one family;

(zzd) “special category States” shall mean the States as specified in sub-clause (g) of clause (4) of article 279A of the Constitution,

(zze) “specified organisation” shall mean,-

(i) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or

(ii) ‘Committee’ or ‘State Committee’ as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002);

(zzf) “stage carriage” shall have the same meaning as assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(zzg) “State Electricity Board” means the Board constituted under section 5 of the Electricity (Supply) Act, 1948 (54 of 1948);

(zzh) “State Transmission Utility” shall have the same meaning as assigned to it in clause (67) of section 2 of the Electricity Act, 2003 (36 of 2003);

(zzi) “state transport undertaking” has the same meaning as assigned to it in clause (42) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(zzj) “tiger reserve” has the same meaning as assigned to it in clause (e) of section 38K of the Wild Life (Protection) Act, 1972 (53 of 1972);

(zzk) “tour operator” means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours;

(zzl) "trade union" has the same meaning as assigned to it in clause (h) of section 2 of the Trade Unions Act, 1926 (16 of 1926);

(zzm) “vessel” has the same meaning as assigned to it in clause (z) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963);

(zzn) “wildlife sanctuary” means a sanctuary as defined in the clause (26) of the section 2 of The Wild Life (Protection) Act, 1972 (53 of 1972);

(zzo) “zoo” has the same meaning as assigned to it in the clause (39) of the section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972);

**3. Explanation.-** For the purposes of this notification,-

(i) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the context otherwise requires, shall mean respectively as “Chapter”, “Section” and “Heading” in the scheme of classification of services.

(ii) Chapter, Section, Heading, Group, or Service Code mentioned in Column (2) of the Table are only indicative.

[(iii) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.]<sup>91</sup>

[(iv) For removal of doubts, it is clarified that the Central and State Educational Boards shall be treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students.]<sup>92</sup>

[(v) The term “apartment” shall have the same meaning as assigned to it in clause (e) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

(vi) The term “affordable residential apartment” shall have the same meaning as assigned to it in the notification No. 11/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28<sup>th</sup> June, 2017 vide GSR number 690(E) dated 28<sup>th</sup> June, 2017, as amended.

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<sup>91</sup> Inserted vide notification No. 21/2017 – Integrated Tax (Rate) dt 22.08.2017.

<sup>92</sup> Inserted vide notification No. 15/2018 – Integrated Tax (Rate) dt 26.07.2018.

(vii) The term “promoter” shall have the same meaning as assigned to it in clause (zk) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

(viii) The term “project” shall mean a Real Estate Project or a Residential Real Estate Project.

(ix) the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in clause (zn) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

(x) The term “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.

(xi) The term “carpet area” shall have the same meaning as assigned to it clause (k) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

(xii) “an apartment booked on or before the date of issuance of completion certificate or first occupation of the project” shall mean an apartment which meets all the following three conditions, namely-

(a) part of supply of construction of the apartment service has time of supply on or before the said date; and

(b) consideration equal to at least one instalment has been credited to the bank account of the registered person on or before the said date; and

(c) an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the said date.

(xiii) “floor space index (FSI)” shall mean the ratio of a building’s total floor area (gross floor area) to the size of the piece of land upon which it is built.]<sup>93</sup>

4. This notification shall come into force on the 1<sup>st</sup> day of July, 2017.

[F. No.334/1/2017 -TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

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<sup>93</sup> Inserted vide notification No. 4/2019 – Integrated Tax (Rate) dt 29.03.2019.

**Disclaimer:** This updated version of the notification as amended upto 1<sup>st</sup> April, 2019 has been prepared for convenience and easy reference of the trade and business and has no legal binding or force. Notifications as published in the official Gazette of Government of India have the force of law.

[Updated version of the Notification No. 10/2017-Integrated Tax (Rate)  
dated the 28<sup>th</sup> June, 2017 as amended upto 1<sup>st</sup> December, 2019]

Government of India  
Ministry of Finance  
(Department of Revenue)  
**Notification No. 10/2017- Integrated Tax (Rate)**

New Delhi, the 28<sup>th</sup> June, 2017

GSR.....(E).-In exercise of the powers conferred by sub-section (3) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government on the recommendations of the Council hereby notifies that on categories of supply of services mentioned in column (2) of the Table below, supplied by a person as specified in column (3) of the said Table, the whole of integrated tax leviable under section 5 of the said Integrated Goods and Services Tax Act, shall be paid on reverse charge basis by the recipient of the such services as specified in column (4) of the said Table:-

**Table**

<b>Sl. No.</b>	<b>Category of Supply of Services</b>	<b>Supplier of service</b>	<b>Recipient of Service</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1	Any service supplied by any person who is located in a non-taxable territory to any person other than non-taxable online recipient.	Any person located in a non-taxable territory	Any person located in the taxable territory other than non-taxable online recipient.
2	Supply of Services by a goods transport agency (GTA) [who has not paid integrated tax at the rate of 12%,] <sup>1</sup> in respect of transportation of goods by road to- (a) any factory registered under or governed by the Factories Act, 1948(63 of 1948);or	Goods Transport Agency (GTA)	(a) Any factory registered under or governed by the Factories Act, 1948(63 of 1948); or (b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law

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<sup>1</sup> Inserted vide notification No. 22/2017 – Integrated Tax (Rate) dt 22.08.2017

	<p>(b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or</p> <p>(c) any co-operative society established by or under any law; or</p> <p>(d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act; or</p> <p>(e) any body corporate established, by or under any law; or</p> <p>(f) any partnership firm whether registered or not under any law including association of persons; or</p> <p>(g) any casual taxable person.</p> <p>[Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to, -</p> <p>(a) a Department or Establishment of the Central Government or State Government or Union territory; or</p> <p>(b) local authority; or</p> <p>(c) Governmental agencies, which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.]<sup>2</sup></p>		<p>for the time being in force in any part of India; or</p> <p>(c) any co-operative society established by or under any law; or</p> <p>(d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act; or</p> <p>(e) any body corporate established, by or under any law; or</p> <p>(f) any partnership firm whether registered or not under any law including association of persons; or</p> <p>(g) any casual taxable person; located in the taxable territory.</p>
3	[Services provided by an individual advocate including a senior advocate or firm of advocates by way of legal	An individual advocate including a	Any business entity located in the taxable territory.

<sup>2</sup> Inserted vide notification No. 30/2018 – Integrated Tax (Rate) dt 31.12.2018



	services, directly or indirectly. <i>Explanation.-</i> “legal service” means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority.] <sup>3</sup>	senior advocate or firm of advocates.	
4	Services supplied by an arbitral tribunal to a business entity.	An arbitral tribunal.	Any business entity located in the taxable territory.
5	Services provided by way of sponsorship to any body corporate or partnership firm.	Any person	Any body corporate or partnership firm located in the taxable territory.
6	Services supplied by the Central Government, State Government, Union territory or local authority to a business entity excluding, - (1) renting of immovable property, and (2) services specified below- (i) 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 Central Government, State Government or Union territory or local authority; (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) transport of goods or passengers.	Central Government, State Government, Union territory or local authority	Any business entity located in the taxable territory.
[6A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Central	Central Government, State Government,	Any person registered under the Central Goods and Services Tax Act, 2017 read with clause (v) of section 20 of Integrated

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<sup>3</sup> Substituted vide corrigendum to notification 10/2017-Integrated Tax(Rate), dated 25.09.2017. Prior to substitution it read: “Services supplied by an individual advocate including a senior advocate by way of representational services before any court, tribunal or authority, directly or indirectly, to any business entity located in the taxable territory, including where contract for provision of such service has been entered through another advocate or a firm of advocates, or by a firm of advocates, by way of legal services, to a business entity.”

	Goods and Services Tax Act, 2017 (12 of 2017).	Union territory or local authority	Goods and Services Tax Act, 2017.] <sup>4</sup>
[6B]	Services supplied by any person by way of transfer of development rights or Floor Space Index (FSI) (including additional FSI) for construction of a project by a promoter.	Any person	Promoter.] <sup>5</sup>
[6C]	Long term lease of land (30 years or more) by any person against consideration in the form of upfront amount (called as premium, salami, cost, price, development charges or by any other name) and/or periodic rent for construction of a project by a promoter.	Any person	Promoter.] <sup>6</sup>
7	Services supplied by a director of a company or a body corporate to the said company or the body corporate.	A director of a company or a body corporate	The company or a body corporate located in the taxable territory.
8	Services supplied by an insurance agent to any person carrying on insurance business.	An insurance agent	Any person carrying on insurance business, located in the taxable territory.
9	Services supplied by a recovery agent to a banking company or a financial institution or a non-banking financial company.	A recovery agent	A banking company or a financial institution or a non-banking financial company, located in the taxable territory.
10	Services supplied by a person located in non- taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India.	A person located in non-taxable territory	Importer, as defined in clause (26) of section 2 of the Customs Act, 1962(52 of 1962), located in the taxable territory.
11	[Supply of services by a music composer, photographer, artist or the like by way of transfer or permitting	Music composer, photographer,	Music company, producer or the like, located in the taxable territory.] <sup>7</sup>

<sup>4</sup> Inserted vide notification No. 3/2018 – Integrated Tax (Rate) dt 25.01.2018

<sup>5</sup> Inserted vide notification No. 5/2019 – Integrated Tax (Rate) dt 29.03.2019.

<sup>6</sup> Inserted vide notification No. 5/2019 – Integrated Tax (Rate) dt 29.03.2019.

<sup>7</sup> Substituted vide notification No. 21/2019 – Integrated Tax (Rate) dt 30.09.2019. Prior to substitution it read

	the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original dramatic, musical or artistic works to a music company, producer or the like.	artist, or the like	
[11A]	Supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher.	Author	<p>Publisher located in the taxable territory:  Provided that nothing contained in this entry shall apply where, -</p> <p>(i) the author has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017), and filed a declaration, in the form at Annexure I, within the time limit prescribed therein, with the jurisdictional CGST or SGST commissioner, as the case may be, that he exercises the option to pay integrated tax on the service specified in column (2), under forward charge in accordance with Section 5 (1) of the Integrated Goods and Service Tax Act, 2017 under forward charge, and to comply with all the provisions of Integrated Goods and Service Tax Act, 2017 (13 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both and that he shall not withdraw the</p>

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Supply of services by an author, music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary, dramatic, musical or artistic works to a publisher, music company, producer or the like.	Author or music composer, photographer, artist, or the like	Publisher, music company, producer or the like, located in the taxable territory.
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			said option within a period of 1 year from the date of exercising such option;  (ii) the author makes a declaration, as prescribed in Annexure II on the invoice issued by him in Form GST Inv-I to the publisher.] <sup>8</sup>
[12]	Supply of services by the members of Overseeing Committee to Reserve Bank of India	Members of Overseeing Committee constituted by the Reserve Bank of India	Reserve Bank of India.] <sup>9</sup>
[13]	Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or non-banking financial company (NBFCs)	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm.	A banking company or a non-banking financial company, located in the taxable territory.] <sup>10</sup>
[14.]	Services provided by business facilitator (BF) to a banking company	Business facilitator (BF)	A banking company, located in the taxable territory] <sup>11</sup>
[15.]	Services provided by an agent of business correspondent (BC) to business correspondent (BC).	An agent of business correspondent (BC)	A business correspondent, located in the taxable territory.] <sup>12</sup>

<sup>8</sup> Inserted vide notification No. 21/2019 – Integrated Tax (Rate) dt 30.09.2019

<sup>9</sup> Inserted vide notification No. 34/2017 – Integrated Tax (Rate) dt 13.10.2017

<sup>10</sup> Inserted vide notification No. 16/2018 – Integrated Tax (Rate) dt 26.07.2018

<sup>11</sup> Inserted vide notification No. 30/2018 – Integrated Tax (Rate) dt 31.12.2018

<sup>12</sup> Inserted vide notification No. 30/2018 – Integrated Tax (Rate) dt 31.12.2018

[16.]	<p>Security services (services provided by way of supply of security personnel) provided to a registered person:</p> <p>Provided that nothing contained in this entry shall apply to, -</p> <p>(i)(a) a Department or Establishment of the Central Government or State Government or Union territory; or</p> <p>(b) local authority; or</p> <p>(c) Governmental agencies;</p> <p>which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services;</p> <p>or</p> <p>(i) a registered person paying tax under section 10 of the said Act.</p>	Any person other than a body corporate	A registered person, located in the taxable territory.] <sup>13</sup>
[17]	Services provided by way of renting of a motor vehicle provided to a body corporate.	Any person other than a body corporate, paying integrated tax at the rate of 5% on renting of motor vehicles with input tax credit only of input service in the same line of business	Any body corporate located in the taxable territory.
18	Services of lending of securities under Securities Lending Scheme, 1997 ("Scheme") of Securities and Exchange Board of India ("SEBI"), as amended.	Lender i.e. a person who deposits the securities registered in his name or in	Borrower i.e. a person who borrows the securities under the Scheme through an approved intermediary of SEBI.] <sup>14</sup>

<sup>13</sup> Inserted vide notification No. 30/2018 – Integrated Tax (Rate) dt 31.12.2018

<sup>14</sup> Inserted vide notification No. 21/2019 – Integrated Tax (Rate) dt 30.09.2019

		the name of any other person duly authorised on his behalf with an approved intermediary for the purpose of lending under the Scheme of SEBI	
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*Explanation.* - For purpose of this notification,-

(a) The person who pays or is liable to pay freight for the transportation of goods by road in goods carriage, located in the taxable territory shall be treated as the person who receives the service for the purpose of this notification.

(b) “Body Corporate” has the same meaning as assigned to it in clause (11) of section 2 of the Companies Act, 2013.

(c) the business entity located in the taxable territory who is litigant, applicant or petitioner, as the case may be, shall be treated as the person who receives the legal services for the purpose of this notification.

(d) the words and expressions used and not defined in this notification but defined in the Central Goods and Services Tax Act, the Integrated Goods and Services Tax Act, and the Union Territory Goods and Services Tax Act shall have the same meanings as assigned to them in those Acts.

[(e) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.]<sup>15</sup>

[(f) “insurance agent” shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).]<sup>16</sup>

[(g) “renting of immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.]<sup>17</sup>

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<sup>15</sup> Inserted vide notification No. 22/2017 – Integrated Tax (Rate) dt 22.08.2017

<sup>16</sup> Inserted vide notification No. 3/2018 – Integrated Tax (Rate) dt 25.01.2018

<sup>17</sup> Inserted vide notification No. 16/2018 – Integrated Tax (Rate) dt 26.07.2018

[ (h) provisions of this notification, in so far as they apply to the Central Government and State Governments, shall also apply to the Parliament and State Legislatures.]<sup>18</sup>

[ (i) The term “apartment” shall have the same meaning as assigned to it in clause (e) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

(j) the term “promoter” shall have the same meaning as assigned to it in clause (zk) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

(k) the term “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP).

(l) “the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).

(m) The term “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.

(n) “floor space index (FSI)” shall mean the ratio of a building’s total floor area (gross floor area) to the size of the piece of land upon which it is built.]<sup>19</sup>

2. This notification shall come into force on the 1<sup>st</sup> day of July, 2017.

[F. No. 334/1/2017- TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

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<sup>18</sup> Inserted vide notification No. 30/2018 – Integrated Tax (Rate) dt 31.12.2018

<sup>19</sup> Inserted vide notification No. 5/2019 – Integrated Tax (Rate) dt 29.03.2019.

**FORM**  
**(11A of Table)**

(Declaration to be filed by an author for exercising the option to pay tax on the “supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher” under forward charge on or before 31.10.2019 for the option to be effective from 1.11.2019 or before the commencement of any Financial Year for the option to be effective from the commencement of that Financial Year.)

Reference No. \_\_\_\_\_

Date \_\_\_\_\_

To

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(To be addressed to the jurisdictional Commissioner)

1. Name of the author:
2. Address of the author:
3. GSTIN of the author:

**Declaration**

1. I have taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017), and I hereby exercise the option to pay integrated tax on the service specified against serial No. 11A in column (2) of the Table in the notification No. 10/2017- Integrated Tax (Rate) dated 28th June 2017, supplied by me, under forward charge in accordance with section 5 (1) of IGST Act, and to comply with all the provisions of IGST Act, 2017 (13 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both;
2. I understand that this option, once exercised, shall not be allowed to be changed within a period of 1 year from the date of exercising the option and shall be valid, at least, till the end of Financial Year following the year in which it is made.

Signature \_\_\_\_\_

Name \_\_\_\_\_

GSTIN \_\_\_\_\_

Place \_\_\_\_\_

Date \_\_\_\_\_



## **Annexure II**

(Declaration to be made in the invoice by the author exercising the option to pay tax on the “supply of service by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary works to a publisher” under forward charge.)

### **Declaration (11A of Table)**

I have exercised the option to pay integrated tax on the service specified against serial No. 11A in column (2) of the Table in the notification No. 10/2017-Integrated Tax (Rate) dated 28<sup>th</sup> June 2017 under forward charge.]<sup>20</sup>

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<sup>20</sup> Inserted vide notification No. 21/2019 – Integrated Tax (Rate) dt 30.09.2019.

**Disclaimer:** This updated version of the notification as amended upto 1<sup>st</sup> January, 2019 has been prepared for convenience and easy reference of the trade and business and has no legal binding or force. Notifications as published in the official Gazette of Government of India have the force of law.

[Updated version of the Notification No. 11/2017-Integrated Tax (Rate)  
dated the 28<sup>th</sup> June, 2017 as amended upto 1<sup>st</sup> January, 2019]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 11/2017-Integrated Tax (Rate)**

New Delhi, the 28<sup>th</sup> June, 2017

G.S.R.....(E).- In exercise of the powers conferred by clause (i) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (2) of section 7 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council hereby notifies that the following activities or transactions undertaken by the Central Government or State Government [or Union territory]<sup>1</sup> or any local authority in which they are engaged as public authority, shall be treated neither as a supply of goods nor a supply of service, namely:-

“Services by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution [or to a Municipality under article 243W of the Constitution]<sup>2</sup>.”

2. This notification shall come into force with effect from the 1<sup>st</sup> day of July, 2017.

[F. No.334/1/2017 -TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

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<sup>1</sup> Inserted vide notification No. 17/2018 – Integrated Tax (Rate) dt 26.07.2018.

<sup>2</sup> Inserted vide notification No. 17/2018 – Integrated Tax (Rate) dt 26.07.2018.

**Disclaimer:** This updated version of the notification as amended upto 1<sup>st</sup> January, 2019 has been prepared for convenience and easy reference of the trade and business and has no legal binding or force. Notifications as published in the official Gazette of Government of India have the force of law.

[Updated version of the Notification No. 12/2017-Integrated Tax (Rate)  
dated the 28<sup>th</sup> June, 2017 as amended upto 1<sup>st</sup> January, 2019]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 12/2017-Integrated Tax (Rate)**

New Delhi, the 28<sup>th</sup> June, 2017

G.S.R.....(E).- In exercise of the powers conferred by clause (xiii) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) read with sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council hereby notifies that no refund of unutilised input tax credit shall be allowed under clause (xiii) of section 20 of the said Integrated Goods and Services Tax Act, read with sub-section (3) of section 54 of the said Central Goods And Services Tax Act, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Central Goods and Services Tax Act, 2017.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of July, 2017.

[F. No.334/1/2017 -TRU]

(Ruchi Bisht)  
Under Secretary to the Government of India

**Disclaimer:** This updated version of the notification as amended upto 1<sup>st</sup> January, 2019 has been prepared for convenience and easy reference of the trade and business and has no legal binding or force. Notifications as published in the official Gazette of Government of India have the force of law.

[Updated version of the Notification No. 13/2017-Integrated Tax (Rate)  
dated the 28<sup>th</sup> June, 2017 as amended upto 1<sup>st</sup> January, 2019]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 13/2017-Integrated Tax (Rate)**

New Delhi, the 28<sup>th</sup> June, 2017

**G.S.R.....(E).**-In exercise of the powers conferred by clause (xiii) of section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), read with section 55 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby specifies :

- (i) United Nations or a specified international organisation; and
- (ii) Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein,

for the purposes of the said section subject to the following conditions:-

- (a) United Nations or a specified international organisation shall be entitled to claim refund of integrated tax paid on the supplies of goods or services or both received by them subject to a certificate from United Nations or that specified international organisation that the goods and services have been used or are intended to be used for official use of the United Nations or the specified international organisation.
- (b) Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein shall be entitled to claim refund of integrated tax paid on the supplies of goods or services or both received by them subject to, -
  - (i) that the foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein, are entitled to refund of integrated tax, as stipulated in the certificate issued by the Protocol Division of the Ministry of External Affairs, based on the principle of reciprocity;

(ii) that in case of supply of services, the head of the foreign diplomatic mission or consular post, or any person of such mission or post authorised by him, shall furnish an undertaking in original, signed by him or the authorised person, stating that the supply of services received are for official purpose of the said foreign diplomatic mission or consular post; or for personal use of the said diplomatic agent or career consular officer or members of his/her family;

(iii) that in case of supply of goods, concerned diplomatic mission or consulate or an officer duly authorized by him will produce a certificate that,—

(I) the goods have been put to use, or are in the use, as the case may be, of the mission or consulate;

(II) the goods will not be supplied further or otherwise disposed of before the expiry of three years from the date of receipt of the goods; and

(III) in the event of non-compliance of clause (I), the diplomatic or consular mission will pay back the refund amount paid to them;

(iv) in case the Protocol Division of the Ministry of External Affairs, after having issued a certificate to any foreign diplomatic mission or consular post in India, decides to withdraw the same subsequently, it shall communicate the withdrawal of such certificate to the foreign diplomatic mission or consular post;

(v) the refund of the whole of the integrated tax granted to the foreign diplomatic mission or consular post in India for official purpose or for the personal use or use of their family members shall not be available from the date of withdrawal of such certificate.

*Explanation.* - For the purposes of this notification, unless the context otherwise requires, “specified international organisation” means an international organisation declared by the Central Government in pursuance of section 3 of the United Nations (Privileges and Immunities Act) 1947 (46 of 1947), to which the provisions of the Schedule to the said Act apply.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of July, 2017

[F. No. 334/1/2017-TRU]

(Ruchi Bisht)  
Under Secretary to the Government of India

**Disclaimer:** This updated version of the notification as amended upto 1<sup>st</sup> January, 2019 has been prepared for convenience and easy reference of the trade and business and has no legal binding or force. Notifications as published in the official Gazette of Government of India have the force of law.

[Updated version of the Notification No. 14/2017-Integrated Tax (Rate)  
dated the 28<sup>th</sup> June, 2017 as amended upto 1<sup>st</sup> January, 2019]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 14/2017-Integrated Tax (Rate)**

New Delhi, the 28<sup>th</sup> June, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (5) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on the recommendations of the Council, hereby notifies that in case of the following categories of services, the tax on inter-State supplies shall be paid by the electronic commerce operator –

- (i) services by way of transportation of passengers by a radio-taxi, motorcab, maxicab and motor cycle;
- (ii) services by way of providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, except where the person supplying such service through electronic commerce operator is liable for registration under clause (v) of section 20 of the Integrated Goods and Services Tax Act, 2017 read with sub-section (1) of section 22 of the said Central Goods and Services Tax Act.
- [(iii) services by way of house-keeping, such as plumbing, carpentering etc, except where the person supplying such service through electronic commerce operator is liable for registration under clause (v) of section 20 of the Integrated Goods and Services Tax Act, 2017 read with sub-section (1) of section 22 of the said Central Goods and Services Tax Act.]<sup>1</sup>

*Explanation.-* For the purposes of this notification,-

- (a) “radio taxi” means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS);
- (b) “maxicab”, “motorcab” and “motor cycle” shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988).

2. This notification shall come into force with effect from the 1<sup>st</sup> day of July, 2017.

[F.No. 334/1/2017-TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

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<sup>1</sup> Inserted vide notification No. 23/2017-Integrated Tax(Rate) dated 22.08.2017

**Disclaimer:** This updated version of the notification as amended upto 25<sup>th</sup> January, 2018 has been prepared for convenience and easy reference of the trade and business and has no legal binding or force. Notifications as published in the official Gazette of Government of India have the force of law.

[Updated version of the Notification No. 11/2017-Union Territory Tax (Rate)  
dated the 28<sup>th</sup> June, 2017 as amended upto 25<sup>th</sup> January, 2018]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 11/2017-Union Territory Tax (Rate)**

New Delhi, the 28<sup>th</sup> June, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 7, sub-section (1) of section 8 and clause (iv) and clause (v) of section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) read with and sub-section (5) of section 15 and sub-section (1) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby notifies that the union territory tax, on the intra-State supply of services of description as specified in column (3) of the Table below, falling under Chapter, Section or Heading of scheme of classification of services as specified in column (2), shall be levied at the rate as specified in the corresponding entry in column (4), subject to the conditions as specified in the corresponding entry in column (5) of the said Table:-

**Table**

Sl No.	Chapter, Section or Heading	Description of Service	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
1	<b>Chapter 99</b>	<b>All Services</b>		
2	<b>Section 5</b>	<b>Construction Services</b>		
3	<b>Heading 9954</b> (Construction services)	(i) Construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)	9	-
		(ii) composite supply of works contract as defined in clause 119 of section 2 of Central Goods and Services Tax Act, 2017.	9	-

	<p>[(iii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied to the {Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity}<sup>1</sup> by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, -</p> <p>(a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958);</p> <p>(b) canal, dam or other irrigation works;</p> <p>(c) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal.</p>	6	<p>[Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be;]<sup>2]</sup><sup>3</sup></p>
	<p>[(iv) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,-</p> <p>(a) a road, bridge, tunnel, or terminal for road transportation for use by general public;</p> <p>(b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana;</p>	6	-] <sup>8</sup>

<sup>1</sup> Substituted vide notification No. 31/2017 – Union territory Tax (Rate) dt 13.10.2017. Prior to substitution it read “Government, a local authority or a Governmental authority”

<sup>2</sup> Substituted vide notification No. 31/2017 – Union territory Tax (Rate) dt 13.10.2017. Prior to substitution it read “-”.

<sup>3</sup> Inserted vide notification No. 20/2017– Union territory Tax (Rate) dt 22.08.2017

<sup>8</sup> Inserted vide notification No. 20/2017– Union territory Tax (Rate) dt 22.08.2017



		<p>[(c) a civil structure or any other original works pertaining to the “In-situ redevelopment of existing slums using land as a resource, under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban)]<sup>4</sup></p> <p>(d) a civil structure or any other original works pertaining to the “Beneficiary led individual house construction / enhancement” under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana;</p> <p>[(da) a civil structure or any other original works pertaining to the “Economically Weaker Section (EWS) houses” constructed under the Affordable Housing in partnership by State or Union territory or local authority or urban development authority under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);]<sup>5</sup></p> <p>[(db) a civil structure or any other original works pertaining to the “houses constructed or acquired under the Credit Linked Subsidy Scheme for Economically Weaker Section (EWS)/ Lower Income Group (LIG)/ Middle Income Group-1 (MIG-1)/ Middle Income Group-2 (MIG-2)” under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);]<sup>6</sup></p> <p>(e) a pollution control or effluent treatment plant, except located as a part of a factory; or</p> <p>(f) a structure meant for funeral, burial or cremation of deceased</p> <p>[(g) a building owned by an entity registered under section 12AA of the Income Tax Act,</p>		
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<sup>4</sup> Substituted vide notification No. 1/2018 – Union territory Tax (Rate) dt 25.01.2018. Prior to substitution it read “(c) a civil structure or any other original works pertaining to the “In-situ rehabilitation of existing slum dwellers using land as a resource through private participation” under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana, only for existing slum dwellers;”

<sup>5</sup> Inserted vide notification No. 1/2018 – Union territory Tax (Rate) dt 25.01.2018.

<sup>6</sup> Inserted vide notification No. 1/2018 – Union territory Tax (Rate) dt 25.01.2018.

		1961 (43 of 1961), which is used for carrying out the activities of providing, centralised cooking or distribution, for mid-day meals under the mid-day meal scheme sponsored by the Central Government, State Government, Union territory or local authorities.] <sup>7</sup>		
		<p>[(v) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, or installation of original works pertaining to,-</p> <p>(a) railways, [including]<sup>9</sup> monorail and metro;</p> <p>(b) a single residential unit otherwise than as a part of a residential complex;</p> <p>(c) low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India;</p> <p>(d) low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under- (1) the “Affordable Housing in Partnership” component of the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana; (2) any housing scheme of a State Government;</p> <p>[(da) low-cost houses up to a carpet area of 60 square metres per house in an affordable housing project which has been given infrastructure status vide notification of Government of India, in Ministry of Finance,</p>	6	-] <sup>11</sup>

<sup>7</sup> Inserted vide notification No. 1/2018 – Union territory Tax (Rate) dt 25.01.2018.

<sup>9</sup> Substituted vide notification No. 1/2018 – Union territory Tax (Rate) dt 25.01.2018. Prior to substitution it read “excluding”

	<p>Department of Economic Affairs vide F. No. 13/6/2009-INF, dated the 30th March, 2017;]<sup>10</sup></p> <p>(e) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or</p> <p>(f) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.</p>		
	<p>[[vi) [Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, provided]<sup>12</sup> to the Central Government, State Government, Union Territory, [a local authority, a Governmental Authority or a Government Entity]<sup>13</sup> by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of –</p> <p>(a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;</p> <p>(b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or</p> <p>(c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Central Goods and Services Tax Act, 2017.</p>	6	{Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be} <sup>14</sup> ] <sup>15</sup> ] <sup>16</sup>
	<p>[[vii) Composite supply of works contract as defined in clause (119) of section 2 of the</p>	2.5	Provided that where the services

<sup>11</sup>Inserted vide notification No. 20/2017– Union territory Tax (Rate) dt 22.08.2017

<sup>10</sup> Inserted vide notification No. 1/2018 – Union territory Tax (Rate) dt 25.01.2018.

<sup>12</sup>Substituted vide notification No. 46/2017 – Union territory Tax (Rate) dt 14.11.2017. Prior to substitution it read “Services provided”

<sup>13</sup> Substituted vide notification No. 31/2017 – Union territory Tax (Rate) dt 13.10.2017. Prior to substitution it read “a local authority or a Governmental authority”

<sup>14</sup> Substituted vide notification No. 31/2017 – Union territory Tax (Rate) dt 13.10.2017. Prior to substitution it read “-”.

<sup>15</sup>Substituted vide notification No. 24/2017 – Union territory Tax (Rate) dt 21.09.2017. Prior to substitution it read “Construction services other than (i), (ii), (iii), (iv) and (v) above.”

<sup>16</sup>Inserted “Construction services other than (i), (ii), (iii), (iv) and (v) above.” vide notification No. 20/2017– Union territory Tax (Rate) dt 22.08.2017

		Central Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75per cent. of the value of the works contract) provided to the Central Government, State Government, Union territory, local authority, a Governmental Authority or a Government Entity.		are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.] <sup>17]</sup> <sup>18</sup>
		[(viii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 and associated services, in respect of offshore works contract relating to oil and gas exploration and production (E&P) in the offshore area beyond 12 nautical miles from the nearest point of the appropriate base line.	6	-] <sup>19</sup>
		[[ix) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (iii) or item (vi) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.	6	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.] <sup>20]</sup> <sup>21</sup>

<sup>17</sup>Substituted vide notification No. 31/2017 – Union territory Tax (Rate) dt 13.10.2017. Prior to substitution it read “Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above.”

<sup>18</sup> Inserted “Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above.” vide notification No. 24/2017- Union territory Tax (Rate) dt. 21.09.2017.

<sup>19</sup> Inserted vide notification No. 31/2017– Union territory Tax (Rate) dt 13.10.2017

<sup>20</sup> Substituted vide notification No. 1/2018 – Union territory Tax (Rate) dt 25.01.2018. Prior to substitution it read:

		[(x) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (vii) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.	2.5	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.] <sup>22</sup>
		[(xi) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.	2.5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> no. (iv)].] <sup>23</sup>
		[(xii) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii), (viii), (ix), (x) and (xi) above.	9	-] <sup>24</sup>
4	<b>Section 6</b>	<b>Distributive Trade Services; Accommodation, Food and Beverage Service; Transport Services; Gas and Electricity Distribution Services</b>		
5	<b>Heading 9961</b>	Services in wholesale trade. <i>Explanation</i> -This service does not include sale or purchase of goods but includes:	9	-

"(ix) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above	9	-"
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<sup>21</sup> Inserted

"(ix) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above	9	-"
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vide notification No. 31/2017– Union territory Tax (Rate) dt 13.10.2017

<sup>22</sup> Inserted vide notification No. 1/2018 – Union territory Tax (Rate) dt 25.01.2018.

<sup>23</sup> Inserted vide notification No. 1/2018 – Union territory Tax (Rate) dt 25.01.2018.

<sup>24</sup> Inserted vide notification No. 1/2018 – Union territory Tax (Rate) dt 25.01.2018.

		<ul style="list-style-type: none"> <li>– Services of commission agents, commodity brokers, and auctioneers and all other traders who negotiate whole sale commercial transactions between buyers and sellers, for a fee or commission’</li> <li>– Services of electronic whole sale agents and brokers,</li> <li>– Services of whole sale auctioning houses.</li> </ul>		
6	<b>Heading 9962</b>	<p>Services in retail trade.</p> <p><i>Explanation-</i> This service does not include sale or purchase of goods</p>	9	-
7	<b>Heading 9963</b> (Accommodation, food and beverage services)	<p>[(i) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent.</p> <p><i>Explanation.-</i> “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</p>	2.5	<p>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken</p> <p>[Please refer to <i>Explanation</i> no. (iv)]<sup>25</sup></p>
		(ii) Accommodation in hotels, inns, guest houses, clubs, campsites or other commercial	6	

<sup>25</sup>Substituted vide notification No. 46/2017 – Union territory Tax (Rate) dt 14.11.2017. Prior to substitution it read:

“(i) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, neither having the facility of air-conditioning or central air-heating in any part of the establishment, at any time during the year nor having licence or permit or by whatever name called to serve alcoholic liquor for human consumption.	6	-”
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	places meant for residential or lodging purposes having declared tariff of a unit of accommodation of one thousand rupees and above but less than two thousand five hundred rupees per unit per day or equivalent. <i>Explanation.-</i> “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.		-
	[(iii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent. <i>Explanation.-</i> “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.	9	-] <sup>26</sup>
	[***	***	***] <sup>27</sup>

<sup>26</sup>Substituted vide notification No. 46/2017 – Union territory Tax (Rate) dt 14.11.2017. Prior to substitution it read:

“(iii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, having licence or permit or by whatever name called to serve alcoholic liquor for human consumption.	9	-”
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	(v) Supply, by way of or as part of any service or in any other manner whatsoever in outdoor catering wherein goods, being food or any other article for human consumption or any drink (whether or not alcoholic liquor for human consumption), as a part of such outdoor catering and such supply or service is for cash, deferred payment or other valuable consideration.	9	-
	(vi) Accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of a unit of accommodation of two thousand five hundred rupees and above but less than seven thousand five hundred rupees per unit per day or equivalent. <i>Explanation.-</i> “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.	9	-
	(vii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, including but not limited to food or any other article for human consumption or any drink (whether or not alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration, in a premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organising a function) together with renting of such premises.	9	-
	(viii) Accommodation in hotels including five star hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of a unit of accommodation of seven thousand and five hundred rupees and	14	-

<sup>27</sup>Omitted item (iv) vide notification No. 46/2017-Union territory Tax(Rate) dt. 14.11.2017. The following was omitted:

“(iv) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, having the facility of air-conditioning or central air-heating in any part of the establishment, at any time during the year.	9	-”
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		above per unit per day or equivalent. <i>Explanation.</i> -"declared tariff " includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.		
		[(ix) Accommodation, food and beverage services other than (ii), (iii), (v), (vi), (vii) and (viii) above.  <i>Explanation.</i> - For the removal of doubt, it is hereby clarified that, supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent shall attract Union territory tax @ 2.5% without any input tax credit under item (i) above and shall not be levied at the rate as specified under this entry.] <sup>28</sup>	9	-
8	<b>Heading 9964</b> (Passenger transport services)	(i) Transport of passengers, with or without accompanied belongings, by rail in first class or air conditioned coach.	2.5	Provided that credit of input tax charged in respect of goods used in supplying the service is not utilised for paying Union territory tax or integrated tax on the supply of the service
		(ii) Transport of passengers, with or without	2.5	Provided that

<sup>28</sup>Substituted vide notification No. 46/2017 – Union territory Tax (Rate) dt 14.11.2017. Prior to substitution it read:

"(ix) Accommodation, food and beverage services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above."

		<p>accompanied belongings by-</p> <p>(a) air conditioned contract carriage other than motorcab;</p> <p>(b) air conditioned stage carriage;</p> <p>(c) radio taxi.</p> <p><i>Explanation.-</i></p> <p>(a) “contract carriage” has the meaning assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);</p> <p>(b) “stage carriage” has the meaning assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988) ;</p> <p>(c) “radio taxi” means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS).</p>		<p>credit of input tax charged on goods [and]<sup>29</sup> services used in supplying the service has not been taken</p> <p>[Please refer to <i>Explanation</i> no. (iv)]</p>
		(iii) Transport of passengers, with or without accompanied belongings, by air in economy class.	2.5	<p>Provided that credit of input tax charged on goods used in supplying the service has not been taken</p> <p>[Please refer to <i>Explanation</i> no. (iv)]</p>
		(iv) Transport of passengers, with or without accompanied belongings, by air, embarking from or terminating in a Regional Connectivity Scheme Airport, as notified by the Ministry of Civil Aviation.	2.5	<p>Provided that credit of input tax charged on goods used in supplying the service has not been taken</p> <p>[Please refer to <i>Explanation</i> no. (iv)]</p>
		(v) Transport of passengers by air, with or without accompanied belongings, in other than economy class.	6	-
		[(vi) Transport of passengers by any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.5	<p>Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input</p>

<sup>29</sup> Substituted vide notification No. 31/2017 – Union territory Tax (Rate) dt 13.10.2017. Prior to substitution it read “or”

				service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle), has not been taken. [Please refer to Explanation no. (iv)]
			or	
			6	-] <sup>30]</sup> <sup>31</sup>
		(vii) Passenger transport services other than (i), (ii) (iii), (iv), (v) and (vi) above.	9	-
9	<b>Heading 9965</b> (Goods transport services)	(i) Transport of goods by rail (other than services specified at item no. (iv)).	2.5	Provided that credit of input tax charged in respect of goods in supplying the service is not utilised for paying Union territory tax or integrated tax on the supply of the service
		(ii) Transport of goods in a vessel.	2.5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) used in supplying the service has not been taken [Please refer to Explanation no.

<sup>30</sup> Substituted vide notification No. 31/2017 – Union territory Tax (Rate) dt 13.10.2017. Prior to substitution it read in column (3) “Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient.” and in column (5) “Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]”

<sup>31</sup> Substituted vide notification No. 20/2017 – Union territory Tax (Rate) dt 22.08.2017. Prior to substitution there was no option to discharge CGST @6% and take full ITC.

			(iv)]
		<p>[(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use).  <i>Explanation.-</i> “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.</p>	<p>2.5</p> <p>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken  [Please refer to <i>Explanation</i> no. (iv)]</p>
			or
		6	<p>Provided that the goods transport agency opting to pay Union territory tax @ 6% under this entry shall, thenceforth, be liable to pay Union territory tax @ 6% on all the services of GTA supplied by it.]<sup>32</sup></p>
		(iv) Transport of goods in containers by rail by any person other than Indian Railways.	6
		[(v) Transportation of [natural gas, petroleum crude, motor spirit (commonly known as petrol), high speed diesel or aviation turbine fuel] <sup>33</sup> through pipeline	2.5
			<p>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken  [Please refer to <i>Explanation</i> no. (iv)]</p>
			or
			6
			-] <sup>34</sup>

<sup>32</sup> Substituted vide notification No. 20/2017 – Union territory Tax (Rate) dt 22.08.2017. Prior to substitution there was no option to discharge CGST@6% and take full ITC subject to condition as mentioned in column (5).

<sup>33</sup> Substituted vide notification No. 1/2017 – Union territory Tax (Rate) dt 25.01.2018. Prior to substitution it read “natural gas”

<sup>34</sup>Substituted vide notification No. 31/2017 – Union territory Tax (Rate) dt 13.10.2017. Prior to substitution it read “Goods transport services other than (i), (ii), (iii) and (iv) above”

		[(vi) Goods transport services other than (i), (ii), (iii), (iv) and (v) above	9	-] <sup>35</sup>
10	<b>Heading 9966</b> (Rental services of transport vehicles)	[[i) Renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle) has not been taken. [Please refer to Explanation no. (iv)]
			or	
			6	-] <sup>36]</sup> <sup>37</sup>
		[(ii) Time charter of vessels for transport of goods.	2.5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to Explanation no. (iv)].] <sup>38</sup>

<sup>35</sup> Inserted vide notification No. 31/2017 – Union territory Tax (Rate) dt 13.10.2017.

<sup>36</sup> Substituted vide notification No. 31/2017 – Union territory Tax (Rate) dt 13.10.2017. Prior to substitution it read in column (3) “Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient.” and in column (5) “Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]”

<sup>37</sup> Substituted vide notification No. 20/2017 – Union territory Tax (Rate) dt 22.08.2017. Prior to substitution there was no option to discharge CGST @6% and take full ITC.

		[(iii) Rental services of transport vehicles with or without operators, other than (i) and (ii) above.	9	-] <sup>39</sup>
11	<b>Heading 9967</b> (Supporting services in transport)	[(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). <i>Explanation.-</i> “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
			or	
			6	Provided that the goods transport agency opting to pay Union territory tax @ 6% under this entry shall, thenceforth, be liable to pay Union territory tax @ 6% on all the services of GTA supplied by it.] <sup>40</sup>
		(ii) Supporting services in transport other than (i) above.	9	-
12	<b>Heading 9968</b>	Postal and courier services.	9	-
13	<b>Heading 9969</b>	Electricity, gas, water and other distribution services.	9	-
14	<b>Section 7</b>	<b>Financial and related services; real estate services; and rental and leasing services.</b>		
15	<b>Heading 9971</b> (Financial and related services)	(i) Services provided by a foreman of a chit fund in relation to chit. <i>Explanation.-</i> (a) "chit" means a transaction whether called	6	Provided that credit of input tax charged on goods used in supplying

<sup>38</sup> Substituted vide notification No. 1/2018 – Union territory Tax (Rate) dt 25.01.2018. Prior to substitution it read:

“(ii) Rental services of transport vehicles with or without operators, other than (i) above.	9	-”
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<sup>39</sup> Inserted vide notification No. 1/2018 – Union territory Tax (Rate) dt 25.01.2018.

<sup>40</sup> Substituted vide notification No. 20/2017 – Union territory Tax (Rate) dt 22.08.2017. Prior to substitution there was no option to discharge CGST@6% and take full ITC subject to condition as mentioned in column (5).

	<p>chit, chit fund, chitty, kuri, or by whatever name by or under which a person enters into an agreement with a specified number of persons that every one of them shall subscribe a certain sum of money (or a certain quantity of grain instead) by way of periodical instalments over a definite period and that each subscriber shall, in his turn, as determined by lot or by auction or by tender or in such other manner as may be specified in the chit agreement, be entitled to a prize amount;</p> <p>(b)“foreman of a chit fund” shall have the same meaning as is assigned to the expression “foreman” in clause (j) of section 2 of the Chit Funds Act, 1982 (40 of 1982).</p>		<p>the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]</p>
	<p>(ii) Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.</p>	<p>Same rate of Union territory tax as on supply of like goods involving transfer of title in goods</p>	-
	<p>(iii) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.</p>	<p>Same rate of Union territory tax as on supply of like goods involving transfer of title in goods</p>	-
	<p>(iv) Leasing of aircrafts by an operator for operating scheduled air transport service or scheduled air cargo service by way of transaction covered by clause (f) paragraph 5 of Schedule II of the Central Goods and Services Act, 2017.</p> <p><i>Explanation.-</i></p> <p>(a) “operator” means a person, organisation or enterprise engaged in or offering to engage in aircraft operations;</p> <p>(b) “scheduled air transport service” means an air transport service undertaken between the same two or more places operated according to a published time table or with</p>	<p>2.5</p>	<p>Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]</p>

		<p>flights so regular or frequent that they constitute a recognisable systematic series, each flight being open to use by members of the public;</p> <p>(c) “scheduled air cargo service” means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, not open to use by passengers.</p>		
		[(v) Leasing of motor vehicles purchased and leased prior to 1st July 2017;	<p>65 per cent. of the rate of Union territory tax as applicable on supply of like goods involving transfer of title in goods.</p> <p>Note:- Nothing contained in this entry shall apply on or after 1st July, 2020.</p>	-] <sup>41</sup>
		[(vi) Financial and related services other than (i), (ii), (iii), (iv), and (v) above.	9	-] <sup>42</sup>
[16]	<b>Heading 9972</b>	(i) Services by the Central Government, State Government, Union territory or local authority to governmental authority or government entity, by way of lease of land.	Nil	-
		(ii) Supply of land or undivided share of land by way of lease or sub lease where such supply is a part of composite supply of construction of flats, etc. specified in the entry in column (3), against serial number 3, at item (i); sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi).	Nil	-

<sup>41</sup>Substituted vide notification No. 31/2017 – Union territory Tax (Rate) dt 13.10.2017. Prior to substitution it read “Financial and related services other than (i), (ii), (iii), and (iv) above.”

<sup>42</sup> Inserted vide notification No. 31/2017 – Union territory Tax (Rate) dt 13.10.2017



		Provided that nothing contained in this entry shall apply to an amount charged for such lease and sub-lease in excess of one third of the total amount charged for the said composite supply. Total amount shall have the same meaning for the purpose of this proviso as given in paragraph 2 of this notification.		
		(iii) Real estate services other than (i) and (ii) above.	9	-] <sup>43</sup>
17	<b>Heading 9973</b> (Leasing or rental services, with or without operator)	(i) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right in respect of goods other than Information Technology software.	6	-
		(ii) Temporary or permanent transfer or permitting the use or enjoyment of Intellectual Property (IP) right in respect of Information Technology software. [Please refer to <i>Explanation</i> no. (v)]	9	-
		(iii) Transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration.	Same rate of Union territory tax as on supply of like goods involving transfer of title in goods	-
		(iv) Any transfer of right in goods or of undivided share in goods without the transfer of title thereof.	Same rate of Union territory tax as on supply of like goods involving transfer of title in goods	-
		(v) Leasing of aircrafts by an operator for operating scheduled air transport service or scheduled air cargo service by way of transaction covered by clause (f) paragraph 5	2.5	Provided that credit of input tax charged on goods used in supplying

<sup>43</sup> Substituted vide notification No. 1/2018-Union territory Tax (Rate) dt 25.01.2018. Prior to substitution it read:

"16	Heading 9972	Real estate services.	9	-"
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		<p>of Schedule II of the Central Goods and Services Act, 2017.</p> <p><i>Explanation.-</i></p> <p>(a) “operator” means a person, organisation or enterprise engaged in or offering to engage in aircraft operations;</p> <p>(b) “scheduled air transport service” means an air transport service undertaken between the same two or more places operated according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, each flight being open to use by members of the public;</p> <p>(c) “scheduled air cargo service” means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, not open to use by passengers.</p>		<p>the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]</p>
		<p>[(vi) Leasing of motor vehicles purchased and leased prior to 1<sup>st</sup> July 2017;</p>	<p>65 per cent. Of the rate of Union territory tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1<sup>st</sup> July, 2020.</p>	<p>-]<sup>44</sup></p>
		<p>[[vii) Time charter of vessels for transport of goods.</p>	<p>2.5</p>	<p>Provided that credit of input tax charged on goods (other than on</p>

<sup>44</sup>Substituted vide notification No. 31/2017 – Union territory Tax (Rate) dt 13.10.2017. Prior to substitution it read “Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv) and (v) above.”

				ships, vessels including bulk carriers and tankers) has not been taken [Please refer to <i>Explanation</i> no. (iv)]. <sup>45]</sup> <sup>46</sup>
		[(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi) and (vii) above.	Same rate of Union territory tax as applicable on supply of like goods involving transfer of title in goods.	-] <sup>47</sup>
18	<b>Section 8</b>	<b>Business and Production Services</b>		
19	<b>Heading 9981</b>	Research and development services.	9	-
20	<b>Heading 9982</b>	Legal and accounting services.	9	-
21	<b>Heading 9983</b> (Other professional, technical and business services)	(i) Selling of space for advertisement in print media.	2.5	-
		(ii) Other professional, technical and business services other than (i) above.	9	-
22	<b>Heading 9984</b>	Telecommunications, broadcasting and information supply services.	9	-
23	<b>Heading 9985</b> (Support services)	(i) Supply of tour operators services. <i>Explanation.-</i> "tour operator" means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar	2.5	1. Provided that credit of input tax charged on goods and services used in supplying the service[, other

<sup>45</sup> Substituted vide notification No. 1/2018 – Union territory Tax (Rate) dt 25.01.2018. prior to substitution it read:

"(vii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v) and (vi) above.	Same rate of Union territory tax as applicable on supply of like goods involving transfer of title in goods	-"
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<sup>46</sup> Inserted

"(vii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v) and (vi) above.	Same rate of Union territory tax as applicable on supply of like goods involving transfer of title in goods	-"
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vide notification No. 31/2017 – Union territory Tax (Rate) dt 13.10.2017.

<sup>47</sup> Inserted vide notification No. 1/2018- Union territory Tax (Rate) dt 25.01.2018

		services) by any mode of transport, and includes any person engaged in the business of operating tours.		than the input tax credit of input service in the same line of business (i.e. tour operator service procured from another tour operator)] <sup>48</sup> has not been taken [Please refer to <i>Explanation</i> no. (iv)] 2. The bill issued for supply of this service indicates that it is inclusive of charges of accommodation and transportation required for such a tour and the amount charged in the bill is the gross amount charged for such a tour including the charges of accommodation and transportation required for such a tour.
		[(ii) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.	2.5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> no. (iv)]. <sup>49</sup>
		[(iii) Support services other than (i) and (ii) above.	9	-] <sup>50</sup>
24	<b>Heading 9986</b>	(i) Support services to agriculture, forestry,	Nil	-

<sup>48</sup> Inserted vide notification No. 1/2018- Union territory Tax (Rate) dt 25.01.2018

<sup>49</sup> Substituted vide notification No. 1/2018 – Union territory Tax (Rate) dt 25.01.2018. Prior to substitution it read:

“(ii) Support services other than (i) above	9	-”
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<sup>50</sup> Inserted vide notification No. 1/2018- Union territory Tax (Rate) dt 25.01.2018

		<p>fishing, animal husbandry.</p> <p><i>Explanation.</i> – “Support services to agriculture, forestry, fishing, animal husbandry” mean –</p> <p>(i) Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of—</p> <p>(a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;</p> <p>(b) supply of farm labour;</p> <p>(c) 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 the essential characteristics of agricultural produce but make it only marketable for the primary market;</p> <p>(d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;</p> <p>(e) loading, unloading, packing, storage or warehousing of agricultural produce;</p> <p>(f) agricultural extension services;</p> <p>(g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.</p> <p>[(h) services by way of fumigation in a warehouse of agricultural produce.]<sup>51</sup></p> <p>(ii) Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.</p> <p>(iii) Carrying out an intermediate production</p>		
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<sup>51</sup> Inserted vide notification No. 1/2018- Union territory Tax (Rate) dt 25.01.2018

		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, fibre, fuel, raw material or other similar products or agricultural produce.		
		[(ii) Service of exploration, mining or drilling of petroleum crude or natural gas or both.	6	-] <sup>52</sup>
		[(iii) Support services to mining, electricity, gas and water distribution other than (ii) above.	9	-] <sup>53</sup>
[25]	<b>Heading 9987</b>	(i) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.	2.5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> no. (iv)].
		(ii) Maintenance, repair and installation (except construction) services, other than (i) above.	9	-] <sup>54</sup>
26	<b>Heading 9988</b> (Manufacturing services on physical inputs (goods) owned by others)	(i) Services by way of job work in relation to- (a) Printing of newspapers; [(b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)] <sup>55</sup> ; [(c) all products falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);] <sup>56</sup> (d) Printing of books (including Braille books), journals and periodicals; [(da) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 2.5 per cent. or Nil] <sup>57</sup>	2.5	-

<sup>52</sup> Substituted vide notification No. 1/2018 – Union territory Tax (Rate) dt 25.01.2018. Prior to substitution it read:

“(ii) Support services to mining, electricity, gas and water distribution.	9	-”
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<sup>53</sup> Inserted vide notification No. 1/2018- Union territory Tax (Rate) dt 25.01.2018

<sup>54</sup> Substituted vide notification No. 1/2018-Union territory Tax (Rate) dt 25.01.2018. Prior to substitution it read:

“25	Heading 9987	Maintenance, repair and installation (except construction) services.	9	-”
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<sup>55</sup> Substituted vide notification No. 20/2017 – Union territory Tax (Rate) dt 22.08.2017. Prior to substitution it read “Textile yarns (other than of man-made fibres) and textile fabrics;”

<sup>56</sup> Substituted vide notification No. 31/2017 – Union territory Tax (Rate) dt 13.10.2017. Prior to substitution it read “Cut and polished diamonds; precious and semi-precious stones; or plain and studded jewellery of gold and other precious metals, falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);”

	<p>(e) Processing of hides, skins and leather falling under Chapter 41 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).</p> <p>[(ea) manufacture of leather goods or foot wear falling under Chapter 42 or 64 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) respectively;]<sup>58</sup></p> <p>[(f) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);</p> <p>(g) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), except dog and cat food put up for retail sale falling under tariff item 23091000 of the said Chapter;</p> <p>(h) manufacture of clay bricks falling under tariff item 69010010 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);]<sup>59</sup></p> <p>[(i) manufacture of handicraft goods.</p> <p><i>Explanation.-</i> The expression “handicraft goods” shall have the same meaning as assigned to it in the notification No. 32/2017 -Central Tax, dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1158 (E), dated the 15th September, 2017 as amended from time to time.]<sup>60</sup></p> <p>[***]<sup>61</sup></p>		
	<p>[(ia) Services by way of job work in relation to-</p> <p>(a) manufacture of umbrella; (b) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 6 per cent</p>	6	-] <sup>62</sup>

<sup>57</sup> Inserted vide notification No. 31/2017 – Union territory Tax (Rate) dt 13.10.2017

<sup>58</sup> Inserted vide notification No. 1/2018- Union territory Tax (Rate) dt 25.01.2018

<sup>59</sup> Inserted vide notification No. 31/2017 – Union territory Tax (Rate) dt 13.10.2017

<sup>60</sup> Inserted vide notification No. 46/2017-- Union territory Tax (Rate) dt. 14.11.2017

<sup>61</sup> Omitted *Explanation* vide Notf 20/2017 – Union territory Tax (Rate) dt 22.08.2017. The following was

omitted “*Explanation.-* “man made fibres” means staple fibres and filaments of organic polymers produced by manufacturing processes either,- (a) by polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process [for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)]; or (b) by dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates”

<sup>62</sup> Inserted vide notification No. 31/2017 – Union territory Tax (Rate) dt 13.10.2017

		[(ii) Services by way of any treatment or process on goods belonging to another person, in relation to- (a) printing of newspapers; (b) printing of books (including Braille books), journals and periodicals {(c) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 2.5 per cent. or Nil.} <sup>63</sup>	2.5	-] <sup>64</sup>
		[(iia) Services by way of any treatment or process on goods belonging to another person, in relation to printing of all goods falling under Chapter 48 or 49, which attract CGST @ 6per cent.	6	-] <sup>65</sup>
		[[ (iii) Tailoring services.	2.5	-] <sup>66</sup> ] <sup>67</sup>
		[(iv) Manufacturing services on physical inputs (goods) owned by others, other than (i), (ia), (ii), (iia) and (iii) above.	9	-] <sup>68</sup>
27	<b>Heading 9989</b>	[[ (i) Services by way of printing of all goods falling under Chapter 48 or 49 [including newspapers, books (including Braille books), journals and periodicals], which attract CGST @ 6 per cent. or 2.5per cent. or Nil, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	6	-] <sup>69</sup> ] <sup>70</sup>
		[(ii) Other manufacturing services; publishing, printing and reproduction services; materials recovery services, other than (i) above.	9	-] <sup>71</sup>
28	<b>Section 9</b>	<b>Community, Social and Personal Services</b>		

<sup>63</sup> Inserted vide notification No. 31/2017 – Union territory Tax (Rate) dt 13.10.2017

<sup>64</sup> Substituted vide notification No. 20/2017 – Union territory Tax (Rate) dt 22.08.2017. Prior to substitution it read in column (3) “Manufacturing services on physical inputs (goods) owned by others, other than (i) above”

<sup>65</sup> Inserted vide notification No. 31/2017 – Union territory Tax (Rate) dt 13.10.2017

<sup>66</sup> Substituted vide notification No. 1/2018 – Union territory Tax (Rate) dt 25.01.2018. Prior to substitution it read:

“(iii) Manufacturing services on physical inputs (goods) owned by others, other than (i) {, (ia), (ii) and (iia)} <sup>A</sup> above.	9	-”
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A. inserted vide notification No. 31/2017 – Union territory Tax (Rate) dt 13.10.2017. Prior to substitution it read “and (ii)”

<sup>67</sup> Inserted vide notification No. 20/2017 – Union territory Tax (Rate) dt 22.08.2017

<sup>68</sup> Inserted vide notification No. 1/2018- Union territory Tax (Rate) dt 25.01.2018

<sup>69</sup>Substituted vide notification No. 31/2017 – Union territory Tax (Rate) dt 13.10.2017. Prior to substitution it read “Services by way of printing of newspapers, books (including Braille books), journals and periodicals, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.”

<sup>70</sup>Inserted vide notification No. 20/2017 – Union territory Tax (Rate) dt 22.08. 2017

<sup>71</sup> Substituted vide notification No. 20/2017 – Union territory Tax (Rate) dt 22.08. 2017. Prior to substitution it read “Other manufacturing services; publishing, printing and reproduction services; materials recovery services.”



		<b>and other miscellaneous services</b>		
29	<b>Heading 9991</b>	Public administration and other services provided to the community as a whole; compulsory social security services.	9	-
30	<b>Heading 9992</b>	Education services.	9	-
31	<b>Heading 9993</b>	Human health and social care services.	9	-
[32]	<b>Heading 9994</b>	(i) Services by way of treatment of effluents by a Common Effluent Treatment Plant.	6	-
		(ii) Sewage and waste collection, treatment and disposal and other environmental protection services other than (i) above.	9	-] <sup>72</sup>
33	<b>Heading 9995</b>	Services of membership organisations.	9	-
34	<b>Heading 9996</b> (Recreational, cultural and sporting services)	(i) Services by way of admission or access to circus, Indian classical dance including folk dance, theatrical performance, drama [or planetarium] <sup>73</sup> .	9	-
		(ii) Services by way of admission to exhibition of cinematograph films where price of admission ticket is one hundred rupees or less.	9	-
		[(iii) Services by way of admission to amusement parks including theme parks, water parks, joy rides, merry-go rounds, go-carting and ballet.	9	-] <sup>74</sup>
		[(iiia) Services by way of admission to entertainment events or access to amusement facilities including exhibition of cinematograph films, casinos, race club, any sporting event such as Indian Premier League and the like.	14	-] <sup>75</sup>
		(iv) Services provided by a race club by way of totalisator or a license to bookmaker in such club.	14	-
		(v) Gambling.	14	-

<sup>72</sup> Substituted vide notification No. 1/2018-Union territory Tax (Rate) dt 25.01.2018. Prior to substitution it read:

"32	Heading 9994	Sewage and waste collection, treatment and disposal and other environmental protection services	9	-"
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<sup>73</sup> Inserted vide notification No. 20/2017 – Union territory Tax (Rate) dt 22.08.2017

<sup>74</sup> Substituted vide notification No. 1/2018 – Union territory Tax (Rate) dt 25.01.2018. Prior to substitution it read:

"(iii) Services by way of admission to entertainment events or access to amusement facilities including exhibition of cinematograph films, theme parks, water parks, joy rides, merry-go rounds, go-carting, casinos, race-course, ballet, any sporting event such as Indian Premier League and the like.	14	-"
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<sup>75</sup> Inserted vide notification No. 1/2018- Union territory Tax (Rate) dt 25.01.2018

		(vi) Recreational, cultural and sporting services other than (i), (ii), (iii), [(iiia),] <sup>76</sup> (iv) and (v) above.	9	-
35	<b>Heading 9997</b>	Other services (washing, cleaning and dyeing services; beauty and physical well-being services; and other miscellaneous services including services nowhere else classified).	9	-
36	<b>Heading 9998</b>	Domestic services.	9	-
37	<b>Heading 9999</b>	Services provided by extraterritorial organisations and bodies.	9	-

[2. In case of supply of service specified in column (3), in item (i); sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table above, involving transfer of land or undivided share of land, as the case may be, the value of such supply shall be equivalent to the total amount charged for such supply less the value of transfer of land or undivided share of land, as the case may be, and the value of such transfer of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

*Explanation.* –For the purposes of this paragraph, “total amount” means the sum total of,-

(a) consideration charged for aforesaid service; and

(b) amount charged for transfer of land or undivided share of land, as the case may be including by way of lease or sublease.]<sup>77</sup>

3. Value of supply of lottery shall be 100/112 of the face value or the price notified in the Official Gazette by the organising State, whichever is higher, in case of lottery run by State Government and 100/128 of the face value or the price notified in the Official Gazette by the organising State, whichever is higher, in case of lottery authorised by State Government.

4.*Explanation.*–For the purposes of this notification,-

(i) Goods includes capital goods.

<sup>76</sup> Inserted vide notification No. 1/2018- Union territory Tax (Rate) dt 25.01.2018

<sup>77</sup> Substituted vide notification No. 1/2018- Union territory Tax- (Rate) dt 25.01.2018. Prior to substitution it read:

“2. In case of supply of service specified in column (3) of the entry [at item (i), item (iv) [sub-item (b), sub-item (c) and sub-item (d)], item (v) [sub-item (b), sub-item (c) and sub-item (d)], item (vi) [sub-item (c)]]<sup>A</sup> against serial no. 3 of the Table above, involving transfer of property in land or undivided share of land, as the case may be, the value of supply of service and goods portion in such supply shall be equivalent to the total amount charged for such supply less the value of land or undivided share of land, as the case may be, and the value of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

*Explanation.*–For the purposes of paragraph 2, “total amount” means the sum total of,-

(a) consideration charged for aforesaid service; and

(b) amount charged for transfer of land or undivided share of land, as the case may be.”

A. Substituted vide notification No. 31/2017 – Union territory Tax (Rate) dt 13.10.2017. Prior to substitution it read “at item (i)”

(ii) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the context otherwise requires, shall mean respectively as “Chapter”, “Section” and “Heading” in the annexed scheme of classification of services (Annexure).

(iii) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of heading 9988.

(iv) Wherever a rate has been prescribed in this notification subject to the condition that credit of input tax charged on goods or services used in supplying the service has not been taken, it shall mean that,-

(a) credit of input tax charged on goods or services used exclusively in supplying such service has not been taken; and

(b) credit of input tax charged on goods or services used partly for supplying such service and partly for effecting other supplies eligible for input tax credits, is reversed as if supply of such service is an exempt supply and attracts provisions of sub-section (2) of section 17 of the Central Goods and Services Tax Act, 2017 and the rules made thereunder.

(v) "information technology software" means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of a computer or an automatic data processing machine or any other device or equipment.

(vi) “agricultural extension” means application of scientific research and knowledge to agricultural practices through farmer education or training.

(vii) “agricultural produce” means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further 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.

(viii) “Agricultural Produce Marketing Committee or Board” means any committee or board constituted under a State law for the time being in force for the purpose of regulating the marketing of agricultural produce.

[(ix) “Governmental Authority” means an authority or a board or any other body, - (i) set up by an Act of Parliament or a State Legislature; or (ii) established by any Government, with 90 per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.

(x) “Government Entity” means an authority or a board or any other body including a society, trust, corporation, i) set up by an Act of Parliament or State Legislature; or ii) established by any Government, with 90per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.]<sup>78</sup>

5. This notification shall come into force with effect from 1<sup>st</sup> day of July, 2017.

[F.No. 334/1/2017-TRU]

(Ruchi Bisht)  
Under Secretary to the Government of India

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<sup>78</sup> Inserted vide notification No. 31/2017 – Union territory Tax (Rate) dt 13.10.2017

**Disclaimer:** This updated version of the notification as amended upto 25<sup>th</sup> January, 2018 has been prepared for convenience and easy reference of the trade and business and has no legal binding or force. Notifications as published in the official Gazette of Government of India have the force of law.

[Updated version of the Notification No. 12/2017-Union Territory Tax (Rate)  
dated the 28<sup>th</sup> June, 2017 as amended upto 25<sup>th</sup> January, 2018]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 12/2017- Union Territory Tax (Rate)**

New Delhi, the 28<sup>th</sup> June, 2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 8 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of services of description specified in column (3) of the Table below from so much of the Union Territory Tax leviable thereon under sub-section (1) of section 7 of the said Act, as is in excess of the said tax calculated at the rate specified in the corresponding entry in column (4) of the said Table, unless specified otherwise, subject to the relevant conditions specified in the corresponding entry in column (5) of the said Table, namely:-

**Table**

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
1	Chapter 99	Services by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) by way of charitable activities.	Nil	Nil
2	Chapter 99	Services by way of transfer of a going concern, as a whole or an independent part thereof.	Nil	Nil
3	Chapter 99	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local	Nil	Nil

		authority or a Governmental authority [or a Government Entity] <sup>1</sup> by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.		
[3A]	Chapter 99	Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent. of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	Nil] <sup>2</sup>
4	Chapter 99	Services by Central Government, State Government, Union territory, local authority or governmental authority by way of any activity in relation to any function entrusted to a municipality under article 243 W of the Constitution.	Nil	Nil
5	Chapter 99	Services by a [Central Government, State Government, Union territory, local authority or Governmental Authority] <sup>3</sup> by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution.	Nil	Nil
6	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	Nil	Nil

<sup>1</sup> Inserted vide notification No. 2/2018 – Union Territory Tax (Rate) dt 25.01.2018.

<sup>2</sup> Inserted vide notification No. 2/2018 – Union Territory Tax (Rate) dt 25.01.2018.

<sup>3</sup> Substituted vide notification No. 32/2017-Union Territory Tax(Rate) dt 13.10.2017. Prior to substitution it read “governmental authority”.

		<p>provided to a person other than the Central Government, State Government, Union territory;</p> <p>(b) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(c) transport of goods or passengers; or</p> <p>(d) any service, other than services covered under entries (a) to (c) above, provided to business entities.</p>		
7	Chapter 99	<p>Services provided by the Central Government, State Government, Union territory or local authority to a business entity with an aggregate turnover of up to twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year.</p> <p><i>Explanation.-</i> For the purposes of this entry, it is hereby clarified that the provisions of this entry shall not be applicable to-</p> <p>(a) services,-</p> <p>(i) 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 Government, State Government, Union territory;</p> <p>(ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) of transport of goods or passengers; and</p> <p>(b) services by way of renting of immovable property.</p>	Nil	Nil
8	Chapter 99	<p>Services provided by the Central Government, State Government, Union territory or local authority to another Central Government, State Government, Union territory or local authority:</p> <p>Provided that nothing contained in this entry shall apply to</p>	Nil	Nil

		<p>services-</p> <p>(i) 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 Government, State Government, Union territory;</p> <p>(ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) of transport of goods or passengers.</p>		
9	Chapter 99	<p>Services provided by Central Government, State Government, Union territory or a local authority where the consideration for such services does not exceed five thousand rupees:</p> <p>Provided that nothing contained in this entry shall apply to-</p> <p>(i) 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 Government, State Government, Union territory;</p> <p>(ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) transport of goods or passengers:</p> <p>Provided further that in case where continuous supply of service, as defined in sub-section (33) of section 2 of the Central Goods and Services Tax Act, 2017, is provided by the Central Government, State Government, Union territory or a local authority, the exemption shall apply only where the consideration charged for such service does not exceed five thousand rupees in a financial year.</p>	Nil	Nil
[9A	Chapter 99	Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or	Nil	Provided that Director (Sports), Ministry of Youth Affairs and



		indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India.		Sports certifies that the services are directly or indirectly related to any of the events under FIFA U- 17 World Cup 2017] <sup>4</sup>
[9B]	Chapter 99	Supply of services associated with transit cargo to Nepal and Bhutan (landlocked countries).	Nil	Nil] <sup>5</sup>
[9C]	Chapter 99	Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants.	Nil	Nil] <sup>6</sup>
10	Heading 9954	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 Yojana.	Nil	Nil
11	Heading 9954	Services by way of pure labour contracts of construction, erection, commissioning, or installation of original works pertaining to a single residential unit otherwise than as a part of a residential complex.	Nil	Nil
[11A]	Heading 9961 or Heading 9962	[Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against	Nil	Nil] <sup>8</sup>

<sup>4</sup> Inserted vide notification No. 21/2017 – Union Territory Tax (Rate) dt 22.08.2017

<sup>5</sup> Inserted vide notification No. 30/2017 – Union Territory Tax (Rate) dt 29.09.2017

<sup>6</sup> Inserted vide notification No. 32/2017 – Union Territory Tax (Rate) dt 13.10.2017

		consideration in the form of commission or margin.] <sup>7</sup>		
[[**	**	**	**	**] <sup>9</sup> ] <sup>10</sup>
12	Heading 9963 or Heading 9972	Services by way of renting of residential dwelling for use as residence.	Nil	Nil
13	Heading 9963 or Heading 9972 or Heading 9995 or any other Heading of Section 9	Services by a person by way of- (a) conduct of any 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 under section 12AA of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) or a trust or an institution registered under sub clause (v) of clause (23C) of section 10 of the Income-tax Act or a body or an authority covered under clause (23BBA) of section 10 of the said Income-tax Act: Provided that nothing contained in entry (b) of this exemption shall apply to,- (i) renting of rooms where charges are one thousand rupees or more per day; (ii) renting of premises, community halls, kalyanmandapam or open area, and the like where charges are ten thousand rupees or more per day; (iii) renting of shops or other spaces for business or commerce where charges are	Nil	Nil

<sup>8</sup> Inserted vide notification No. 21/2017 – Union Territory Tax (Rate) dt 22.08.2017

<sup>7</sup> Substituted vide notification No. 47/2017 – Union Territory Tax (Rate) dt 14.11.2017. Prior to substitution it read: “Service provided by Fair Price Shops to Union Territory Government by way of sale of wheat, rice and coarse grains under Public Distribution System(PDS) against consideration in the form of commission or margin.”

<sup>9</sup> Inserted vide notification No. 21/2017 – Union Territory Tax (Rate) dt 22.08.2017

<sup>10</sup> Omitted SI No. 11B and relating entries vide notification No. 47/2017 – Union Territory Tax (Rate) dt 14.11.2017. The following was omitted:

“11B	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to State Governments or Union territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil”
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		ten thousand rupees or more per month.		
14	Heading 9963	Services by a hotel, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes, having declared tariff of a unit of accommodation below one thousand rupees per day or equivalent.	Nil	Nil
15	Heading 9964	Transport of passengers, with or without accompanied belongings, by – (a) air, 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; (b) non-air conditioned contract carriage other than radio taxi, for transportation of passengers, excluding tourism, conducted tour, charter or hire; or (c) stage carriage other than air-conditioned stage carriage.	Nil	Nil
16	Heading 9964	Services provided to the Central Government, by way of transport of passengers with or without accompanied belongings, by air, embarking from or terminating at a regional connectivity scheme airport, against consideration in the form of viability gap funding:  Provided that nothing contained in this entry shall apply on or after the expiry of a period of [three years] <sup>11</sup> from the date of commencement of operations of the regional connectivity scheme airport as notified by the Ministry of Civil Aviation.	Nil	Nil
17	Heading 9964	Service of transportation of passengers, with or without accompanied belongings, by— (a) railways in a class other than— (i) first class; or	Nil	Nil

<sup>11</sup> Substituted vide notification No. 2/2018-Union Territory Tax(Rate) dt 25.01.2018. Prior to substitution it read "one year".

		(ii) an air-conditioned coach; (b) metro, monorail or tramway; (c) inland waterways; (d) public transport, other than predominantly for tourism purpose, in a vessel between places located in India; and (e) metered cabs or auto rickshaws (including e-rickshaws).		
18	Heading 9965	Services by way of transportation of goods- (a) by road except the services of— (i) a goods transportation agency; (ii) a courier agency; (b) by inland waterways.	Nil	Nil
19	Heading 9965	Services by way of transportation of goods by an aircraft from a place outside India upto the customs station of clearance in India.	Nil	Nil
[19A]	Heading 9965	Services by way of transportation of goods by an aircraft from customs station of clearance in India to a place outside India.	Nil	Nothing contained in this serial number shall apply after the 30 <sup>th</sup> day of September, 2018.] <sup>12</sup>
[19B]	Heading 9965	Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India.	Nil	Nothing contained in this serial number shall apply after the 30 <sup>th</sup> day of September, 2018.] <sup>13</sup>
20	Heading 9965	Services by way of transportation by rail or a vessel from one place in India to another of the following goods – (a) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; (b) defence or military equipments; (c) newspaper or magazines registered with the Registrar of Newspapers; (d) railway equipments or materials; (e) agricultural produce; (f) milk, salt and food grain including flours, pulses and rice; and	Nil	Nil

<sup>12</sup> Inserted vide notification No. 2/2018 – Union Territory Tax (Rate) dt 25.01.2018.

<sup>13</sup> Inserted vide notification No. 2/2018 – Union Territory Tax (Rate) dt 25.01.2018.

		(g) organic manure.		
21	Heading 9965 or Heading 9967	<p>Services provided by a goods transport agency, by way of transport in a goods carriage of -</p> <p>(a) agricultural produce;</p> <p>(b) goods, where consideration charged for the transportation of goods on a consignment transported in a single carriage does not exceed one thousand five hundred rupees;</p> <p>(c) goods, where consideration charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred and fifty;</p> <p>(d) milk, salt and food grain including flour, pulses and rice;</p> <p>(e) organic manure;</p> <p>(f) newspaper or magazines registered with the Registrar of Newspapers;</p> <p>(g) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or</p> <p>(h) defence or military equipments.</p>	Nil	Nil
[21A]	Heading 9965 or Heading 9967	<p>Services provided by a goods transport agency to an unregistered person, including an unregistered casual taxable person, other than the following recipients, namely: -</p> <p>(a) any factory registered under or governed by the Factories Act, 1948(63 of 1948); or</p> <p>(b) any Society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or</p> <p>(c) any Co-operative Society established by or under any law for the time being in force; or</p> <p>(d) any body corporate established, by or under any law for the time being in force; or</p> <p>(e) any partnership firm whether registered or not under any law including association of persons;</p>	Nil	Nil] <sup>14</sup>

<sup>14</sup> Inserted vide notification No. 32/2017 – Union Territory Tax (Rate) dt 13.10.2017

		(f) any casual taxable person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.		
22	Heading 9966 or Heading 9973	Services by way of giving on hire – (a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or (b) to a goods transport agency, a means of transportation of goods. [(c) 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.] <sup>15</sup>	Nil	Nil
23	Heading 9967	Service by way of access to a road or a bridge on payment of toll charges.	Nil	Nil
[23A	Heading 9967	Service by way of access to a road or a bridge on payment of annuity.	Nil	Nil] <sup>16</sup>
24	Heading 9967 or Heading 9985	Services by way of loading, unloading, packing, storage or warehousing of rice.	Nil	Nil
25	Heading 9969	Transmission or distribution of electricity by an electricity transmission or distribution utility.	Nil	Nil
26	Heading 9971	Services by the Reserve Bank of India.	Nil	Nil
27	Heading 9971	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) <i>inter se</i> sale or purchase of foreign	Nil	Nil

<sup>15</sup> Inserted vide notification No. 2/2018 – Union Territory Tax (Rate) dt 25.01.2018.

<sup>16</sup> Inserted vide notification No. 32/2017 – Union Territory Tax (Rate) dt 13.10.2017

		currency amongst banks or authorised dealers of foreign exchange or amongst banks and such dealers.		
28	Heading 9971 or Heading 9991	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 (23 of 2013).	Nil	Nil
29	Heading 9971 or Heading 9991	Services of life insurance business provided or agreed to be provided 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 Central Government.	Nil	Nil
[29A	Heading 9971 or Heading 9991	Services of life insurance provided or agreed to be provided by the Naval Group Insurance Fund to the personnel of Coast Guard under the Group Insurance Schemes of the Central Government.	Nil	Nil] <sup>17</sup>
30	Heading 9971 or Heading 9991	Services by the Employees' State Insurance Corporation to persons governed under the Employees' State Insurance Act, 1948 (34 of 1948).	Nil	Nil
31	Heading 9971	Services provided by the Employees Provident Fund Organisation to the persons governed under the Employees Provident Funds and the Miscellaneous Provisions Act, 1952 (19 of 1952).	Nil	Nil
32	Heading 9971	Services provided by the Insurance Regulatory and Development Authority of India to insurers under the Insurance Regulatory and Development Authority of India Act, 1999 (41 of 1999).	Nil	Nil
33	Heading 9971	Services provided by the Securities and Exchange Board of India set up under the Securities and Exchange Board of India Act, 1992 (15 of 1992) by way of	Nil	Nil

<sup>17</sup> Inserted vide notification No. 2/2018 – Union Territory Tax (Rate) dt 25.01.2018.

		protecting the interests of investors in securities and to promote the development of, and to regulate, the securities market.		
34	Heading 9971	<p>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.</p> <p><i>Explanation.</i>— For the purposes of this entry, “acquiring bank” means any banking company, financial institution including non-banking financial company or any other person, who makes the payment to any person who accepts such card.</p>	Nil	Nil
35	Heading 9971 or Heading 9991	<p>Services of general insurance business provided under following schemes –</p> <p>(a) Hut Insurance Scheme;</p> <p>(b) Cattle Insurance under Swarnajaynti Gram Swarozgar Yojna (earlier known as Integrated Rural Development Programme);</p> <p>(c) Scheme for Insurance of Tribals;</p> <p>(d) Janata Personal Accident Policy and Gramin Accident Policy;</p> <p>(e) Group Personal Accident Policy for Self-Employed Women;</p> <p>(f) Agricultural Pumpset and Failed Well Insurance;</p> <p>(g) premia collected on export credit insurance;</p> <p>(h) [Restructured Weather Based Crop Insurance Scheme (RWCIS)]<sup>18</sup>, approved by the Government of India and implemented by the Ministry of Agriculture;</p>	Nil	Nil

<sup>18</sup> Substituted vide notification No. 21/2017 – Union Territory Tax (Rate) dt 22.08.2017. Prior to substitution it read “Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme”



		<p>(i) Jan Arogya Bima Policy;</p> <p>(j) [Pradhan Mantri Fasal Bima Yojana (PMFBY);]<sup>19</sup></p> <p>(k) Pilot Scheme on Seed Crop Insurance;</p> <p>(l) Central Sector Scheme on Cattle Insurance;</p> <p>(m) Universal Health Insurance Scheme;</p> <p>(n) Rashtriya Swasthya Bima Yojana;</p> <p>(o) Coconut Palm Insurance Scheme;</p> <p>(p) Pradhan Mantri Suraksha BimaYojna;</p> <p>(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 and Multiple Disabilities Act, 1999 (44 of 1999).</p>		
36	Heading 9971 or Heading 9991	<p>Services of life insurance business provided under following schemes-</p> <p>(a) Janashree Bima Yojana;</p> <p>(b) Aam Aadmi Bima Yojana;</p> <p>(c) Life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having maximum amount of cover of [two lakhs]<sup>20</sup> rupees;</p> <p>(d) Varishtha Pension BimaYojana;</p> <p>(e) Pradhan Mantri Jeevan JyotiBimaYojana;</p> <p>(f) Pradhan Mantri Jan DhanYogana;</p> <p>(g) Pradhan Mantri Vaya Vandan Yojana.</p>	Nil	Nil
[36A	Heading 9971 or Heading 9991	Services by way of reinsurance of the insurance schemes specified in serial number 35 or 36.	Nil	Nil] <sup>21</sup>
37	Heading	Services by way of collection of	Nil	Nil

<sup>19</sup> Substituted vide notification No. 21/2017 – Union Territory Tax (Rate) dt 22.08.2017. Prior to substitution it read “National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana)”

<sup>20</sup> Substituted vide notification No. 2/2018-Union Territory Tax(Rate) dt 25.01.2018. Prior to substitution it read “fifty thousand”.

<sup>21</sup> Inserted vide notification No. 2/2018 – Union Territory Tax (Rate) dt 25.01.2018.

	9971 or Heading 9991	contribution under the Atal Pension Yojana.		
38	Heading 9971 or Heading 9991	Services by way of collection of contribution under any pension scheme of the State Governments.	Nil	Nil
39	Heading 9971 or Heading 9985	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); or (c) business facilitator or a business correspondent to an insurance company in a rural area.	Nil	Nil
[39A]	Heading 9971	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).  <i>Explanation.-</i> For the purposes of this entry, the intermediary of financial services in IFSC is a person,- (i) who is permitted or recognised as such by the Government of India or any Regulator appointed for regulation of IFSC; or (ii) who is treated as a person resident outside India under the Foreign Exchange Management (International Financial Services Centre) Regulations,	Nil	Nil] <sup>22</sup>

<sup>22</sup> Inserted vide notification No. 2/2018 – Union Territory Tax (Rate) dt 25.01.2018.

		2015; or (iii) who is registered under the Insurance Regulatory and Development Authority of India (International Financial Service Centre) Guidelines, 2015 as IFSC Insurance Office; or (iv) who is permitted as such by Securities and Exchange Board of India (SEBI) under the Securities and Exchange Board of India (International Financial Services Centres) Guidelines, 2015.		
40	Heading 9971 or Heading 9991	Services provided to the Central Government, State Government, Union territory under any insurance scheme for which total premium is paid by the Central Government, State Government, Union territory.	Nil	Nil
41	Heading 9972	[Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty 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 50 per cent. or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area.] <sup>23</sup>	Nil	Nil
42	Heading 9973 or Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of allowing a business entity to operate as a telecom service provider or use radio frequency spectrum during the period prior to the 1 <sup>st</sup> April, 2016, on payment	Nil	Nil

<sup>23</sup> Substituted vide notification No. 32/2017 – Union Territory Tax (Rate) dt 13.10.2017. Prior to substitution it read “One time upfront amount (called as premium, salami, cost, price, development charges or by any other name) leviable in respect of the service, by way of granting long term (thirty years, or more) lease of industrial plots, provided by the State Government Industrial Development Corporations or Undertakings to industrial units.”

		of licence fee or spectrum user charges, as the case may be.		
43	Heading 9973	Services of leasing of assets (rolling stock assets including wagons, coaches, locos) by the Indian Railways Finance Corporation to Indian Railways.	Nil	Nil
44	Heading 9981	Services provided by an incubatee up to a total turnover of fifty lakh rupees in a financial year subject to the following conditions, namely:- (a) the total turnover had not exceeded fifty lakh rupees during the preceding financial year; and (b) a period of three years has not elapsed from the date of entering into an agreement as an incubatee.	Nil	Nil
45	Heading 9982 or Heading 9991	Services provided by- (a) an arbitral tribunal to – (i) any person other than a business entity; or (ii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year; [(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity;] <sup>24</sup> (b) a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services to- (i) an advocate or partnership firm of advocates providing legal services; (ii) any person other than a business entity; or (iii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year;	Nil	Nil

<sup>24</sup> Inserted vide notification No. 2/2018 – Union Territory Tax (Rate) dt 25.01.2018.

		<p>[(iv) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity;]<sup>25</sup></p> <p>(c) a senior advocate by way of legal services to-</p> <p>(i) any person other than a business entity; or</p> <p>(ii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year;</p> <p>[(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.]<sup>26</sup></p>		
46	Heading 9983	Services by a veterinary clinic in relation to health care of animals or birds.	Nil	Nil
47	Heading 9983 or Heading 9991	<p>Services provided by the Central Government, State Government, Union territory or local authority by way of-</p> <p>(a) registration required under any law for the time being in force;</p> <p>(b) testing, calibration, safety check or certification relating to protection or safety of workers, consumers or public at large, including fire license, required under any law for the time being in force.</p>	Nil	Nil
48	Heading 9983 or any other Heading of Chapter 99	Taxable services, provided or to be provided, by a Technology Business Incubator or a Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board of the Department of Science and Technology, Government of India or bio-incubators recognised by the Biotechnology Industry Research	Nil	Nil

<sup>25</sup> Inserted vide notification No. 2/2018 – Union Territory Tax (Rate) dt 25.01.2018.

<sup>26</sup> Inserted vide notification No. 2/2018 – Union Territory Tax (Rate) dt 25.01.2018.

		Assistance Council, under the Department of Biotechnology, Government of India.		
49	Heading 9984	Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India.	Nil	Nil
50	Heading 9984	Services of public libraries by way of lending of books, publications or any other knowledge-enhancing content or material.	Nil	Nil
51	Heading 9984	Services provided by the Goods and Services Tax Network to the Central Government or State Governments or Union territories for implementation of Goods and Services Tax.	Nil	Nil
52	Heading 9985	Services by an organiser to any person in respect of a business exhibition held outside India.	Nil	Nil
53	Heading 9985	Services by way of sponsorship of sporting events organised - (a) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, State, zone or Country; (b) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat; (c) by the Central Civil Services Cultural and Sports Board; (d) as part of national games, by the Indian Olympic Association; or (e) under the Panchayat Yuva Kreedha Aur Khel Abhiyaan Scheme.	Nil	Nil
[53A]	Heading 9985	Services by way of fumigation in a warehouse of agricultural produce.	Nil	Nil] <sup>27</sup>
54	Heading 9986	Services relating to cultivation of plants and rearing of all life forms of animals,	Nil	Nil

<sup>27</sup> Inserted vide notification No. 2/2018 – Union Territory Tax (Rate) dt 25.01.2018.

		<p>except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of—</p> <p>(a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;</p> <p>(b) supply of farm labour;</p> <p>(c) 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 the essential characteristics of agricultural produce but make it only marketable for the primary market;</p> <p>(d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;</p> <p>(e) loading, unloading, packing, storage or warehousing of agricultural produce;</p> <p>(f) agricultural extension services;</p> <p>(g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce;</p> <p>[(h) services by way of fumigation in a warehouse of agricultural produce.]<sup>28</sup></p>		
55	Heading 9986	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, fibre, fuel, raw material or other similar products or agricultural produce.	Nil	Nil
56	Heading 9988	Services by way of slaughtering of animals.	Nil	Nil

<sup>28</sup> Inserted vide notification No. 2/2018 – Union Territory Tax (Rate) dt 25.01.2018.

57	Heading 9988 or any other Heading of Section 8 and Section 9	Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.	Nil	Nil
58	Heading 9988 or Heading 9992	Services provided by the National Centre for Cold Chain Development under the Ministry of Agriculture, Cooperation and Farmer's Welfare by way of cold chain knowledge dissemination.	Nil	Nil
59	Heading 9999	Services by a foreign diplomatic mission located in India.	Nil	Nil
60	Heading 9991	Services by a specified organisation in respect of a religious pilgrimage facilitated by [***] <sup>29</sup> the Government of India, under bilateral arrangement.	Nil	Nil
61	Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of issuance of passport, visa, driving licence, birth certificate or death certificate.	Nil	Nil
62	Heading 9991 or Heading 9997	Services provided by the Central Government, State Government, Union territory or local authority by way of tolerating non-performance of a contract for which consideration in the form of fines or liquidated damages is payable to the Central Government, State Government, Union territory or local authority under such contract.	Nil	Nil
63	Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of assignment of right to use natural	Nil	Nil

<sup>29</sup> Omitted vide notification No. 2/2018 – Union Territory Tax (Rate) dt 25.01.2018. The following was omitted “the Ministry of External Affairs,”



		resources to an individual farmer for cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products.		
64	Heading 9991 or Heading 9973	Services provided by the Central Government, State Government, Union territory or local authority by way of assignment of right to use any natural resource where such right to use was assigned by the Central Government, State Government, Union territory or local authority before the 1 <sup>st</sup> April, 2016: Provided that the exemption shall apply only to tax payable on one time charge payable, in full upfront or in instalments, for assignment of right to use such natural resource.	Nil	Nil
65	Heading 9991	Services provided by the Central Government, State Government, Union territory 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.	Nil	Nil
[65A]	Heading 9991	Services by way of providing information under the Right to Information Act, 2005 (22 of 2005).	Nil	Nil] <sup>30</sup>
66	Heading 9992	Services provided - (a) by an educational institution to its students, faculty and staff; [(aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee;] <sup>31</sup> (b) to an educational institution, by way of, - (i) transportation of students, faculty and staff; (ii) catering, including any mid-day	Nil	Nil

<sup>30</sup> Inserted vide notification No. 2/2018 – Union Territory Tax (Rate) dt 25.01.2018.

<sup>31</sup> Inserted vide notification No. 2/2018 – Union Territory Tax (Rate) dt 25.01.2018.

		<p>meals scheme sponsored by the Central Government, State Government or Union territory;</p> <p>(iii) security or cleaning or house-keeping services performed in such educational institution;</p> <p>(iv) services relating to admission to, or conduct of examination by, such institution; [***]<sup>32</sup></p> <p>[(v) supply of online educational journals or periodicals:]<sup>33</sup></p> <p>Provided that nothing contained in [sub-items (i), (ii) and (iii) of item (b)]<sup>34</sup> shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent.</p> <p>[Provided further that nothing contained in sub-item (v) of item (b) shall apply to an institution providing services by way of,-</p> <p>(i) pre-school education and education up to higher secondary school or equivalent; or</p> <p>(ii) education as a part of an approved vocational education course.]<sup>35</sup></p>		
67	Heading 9992	<p>Services provided by the Indian Institutes of Management, as per the guidelines of the Central Government, to their students, by way of the following educational programmes, except Executive Development Programme: -</p> <p>(a) two-year full time Post Graduate Programmes in Management for the Post Graduate Diploma in Management, to which admissions are made on the basis of Common Admission Test (CAT)</p>	Nil	Nil

<sup>32</sup> Omitted vide notification No. 2/2018 – Union Territory Tax (Rate) dt 25.01.2018. The following was omitted “upto higher secondary”.

<sup>33</sup> Inserted vide notification No. 2/2018 – Union Territory Tax (Rate) dt 25.01.2018.

<sup>34</sup> Substituted vide notification No. 2/2018 – Union Territory Tax (Rate) dt 25.01.2018. Prior to substitution it read “entry (b)”

<sup>35</sup> Inserted vide notification No. 2/2018 – Union Territory Tax (Rate) dt 25.01.2018.

		<p>conducted by the Indian Institute of Management;</p> <p>(b) fellow programme in Management;</p> <p>(c) five years integrated programme in Management.</p>		
68	Heading 9992 or Heading 9996	<p>Services provided to a recognised sports body by-</p> <p>(a) an individual as a player, referee, umpire, coach or team manager for participation in a sporting event organised by a recognized sports body;</p> <p>(b) another recognised sports body.</p>	Nil	Nil
69	Heading 9992 or Heading 9983 or Heading 9991	<p>Any services provided by, _</p> <p>(a) the National Skill Development Corporation set up by the Government of India;</p> <p>(b) a Sector Skill Council approved by the National Skill Development Corporation;</p> <p>(c) an assessment agency approved by the Sector Skill Council or the National Skill Development Corporation;</p> <p>(d) a training partner approved by the National Skill Development Corporation or the Sector Skill Council,</p> <p>in relation to-</p> <p>(i) the National Skill Development Programme implemented by the National Skill Development Corporation; or</p> <p>(ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or</p> <p>(iii) any other Scheme implemented by the National Skill Development Corporation.</p>	Nil	Nil
70	Heading 9983 or Heading	Services of assessing bodies empanelled centrally by the Directorate General of Training, Ministry of Skill Development and Entrepreneurship by way of	Nil	Nil

	9985 or Heading 9992	assessments under the Skill Development Initiative Scheme.		
71	Heading 9992	Services provided by training providers (Project implementation agencies) under Deen Dayal Upadhyaya Grameen Kaushalya Yojana implemented by the Ministry of Rural Development, Government of India by way of offering skill or vocational training courses certified by the National Council for Vocational Training.	Nil	Nil
72	Heading 9992	Services provided to the Central Government, State Government, Union territory administration under any training programme for which total expenditure is borne by the Central Government, State Government, Union territory administration.	Nil	Nil
73	Heading 9993	Services provided by the cord blood banks by way of preservation of stem cells or any other service in relation to such preservation.	Nil	Nil
74	Heading 9993	Services by way of- (a) health care services by a clinical establishment, an authorised medical practitioner or para-medics; (b) services provided by way of transportation of a patient in an ambulance, other than those specified in (a) above.	Nil	Nil
75	Heading 9994	Services provided by operators of the common bio-medical waste treatment facility to a clinical establishment by way of treatment or disposal of bio-medical waste or the processes incidental thereto.	Nil	Nil
76	Heading 9994	Services by way of public conveniences such as provision of facilities of bathroom, washrooms, lavatories, urinal	Nil	Nil

		or toilets.		
77	Heading 9995	Service 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 – (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 [seven thousand five hundred] <sup>36</sup> rupees 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.	Nil	Nil
78	Heading 9996	Services by an artist by way of a performance in folk or classical art forms of- (a) music, or (b) dance, or (c) theatre, if the consideration charged for such performance is not more than one lakh and fifty thousand rupees: Provided that the exemption shall not apply to service provided by such artist as a brand ambassador.	Nil	Nil
79	Heading 9996	Services by way of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo.	Nil	Nil
[79A]	Heading 9996	Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Sites and Remains Act 1958 (24 of 1958) or any of the State Acts, for the time being in force.	Nil	Nil] <sup>37</sup>
80	Heading 9996	Services by way of training or coaching in recreational activities relating to- (a) arts or culture, or (b) sports by charitable entities	Nil	Nil

<sup>36</sup> Substituted vide notification No. 2/2018 – Union Territory Tax (Rate) dt 25.01.2018. Prior to substitution it read “five thousand”

<sup>37</sup> Inserted vide notification No. 47/2017 – Union Territory Tax (Rate) dt 14.11.2017

		registered under section 12AA of the Income-tax Act.		
81	Heading 9996	[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 any sporting event other than a recognised sporting event; (c) recognised sporting event; (d) planetarium, where the consideration for right to admission to the events or places as referred to in items (a), (b), (c) or (d) above is not more than Rs 500 per person.] <sup>38</sup>	Nil	Nil
[82	Chapter 9996	Services by way of right to admission to the events organised under FIFA U-17 World Cup 2017.	Nil	Nil] <sup>39</sup>

2. Definitions. - For the purposes of this notification, unless the context otherwise requires, -

(a) “advertisement” means any form of presentation for promotion of, or bringing awareness about, any event, idea, immovable property, person, service, goods or actionable claim through newspaper, television, radio or any other means but does not include any presentation made in person;

(b) “advocate” has the same meaning as assigned to it in clause (a) of sub-section (1) of section 2 of the Advocates Act, 1961 (25 of 1961);

(c) “agricultural extension” means application of scientific research and knowledge to agricultural practices through farmer education or training;

(d) “agricultural produce” means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further processing is done or such processing is done as is usually done

<sup>38</sup> Substituted vide notification No. 2/2018 – Union Territory Tax (Rate) dt 25.01.2018. Prior to substitution it read “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 any sporting event other than a recognised sporting event;

(c) recognised sporting event,

where the consideration for admission is not more than Rs 250 per person as referred to in (a), (b) and (c) above.”.

<sup>39</sup> Inserted vide notification No. 25/2017 – Union Territory Tax (Rate) dt 21.09.2017

by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market;

(e) “Agricultural Produce Marketing Committee or Board” means any committee or board constituted under a State law for the time being in force for the purpose of regulating the marketing of agricultural produce;

(f) “aircraft” has the same meaning as assigned to it in clause (1) of section 2 of the Aircraft Act, 1934 (22 of 1934);

(g) “airport” has the same meaning as assigned to it in clause (b) of section 2 of the Airports Authority of India Act, 1994 (55 of 1994.);

(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 (52 of 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;

(i) “arbitral tribunal” has the same meaning as assigned to it in clause (d) of section 2 of the Arbitration and Conciliation Act, 1996 (26 of 1996);

(j) “authorised dealer of foreign exchange” shall have the same meaning assigned to “Authorised person” in clause (c) of section 2 of the Foreign Exchange Management Act, 1999 (42 of 1999);

(k) “authorised medical practitioner” means a medical practitioner registered with any of the councils of the recognised system of medicines established or recognised by law in India and includes a medical professional having the requisite qualification to practice in any recognised system of medicines in India as per any law for the time being in force;

(l) “banking company” has the same meaning as assigned to it in clause (a) of section 45A of the Reserve Bank of India Act, 1934 (2 of 1934);

(m) “brand ambassador” means a person engaged for promotion or marketing of a brand of goods, service, property or actionable claim, event or endorsement of name, including a trade name, logo or house mark of any person;

(n) “business entity” means any person carrying out business;

(o) “business facilitator or business correspondent” means an intermediary appointed under the business facilitator model or the business correspondent model by a banking company or an insurance company under the guidelines issued by the Reserve Bank of India;

(p) “Central Electricity Authority” means the authority constituted under section 3 of the Electricity (Supply) Act, 1948 (54 of 1948);

(q) “Central Transmission Utility” shall have the same meaning as assigned to it in clause (10) of section 2 of the Electricity Act, 2003 (36 of 2003);

(r) “charitable activities” means activities relating to -

(i) public health by way of, -

(A) care or counselling of

(I) terminally ill persons or persons with severe physical or mental disability;

(II) persons afflicted with HIV or AIDS;

(III) persons addicted to a dependence-forming substance such as narcotics drugs or alcohol; or

(B) public awareness of preventive health, family planning or prevention of HIV infection;

(ii) advancement of religion , spirituality or yoga;

(iii) advancement of educational programmes or skill development relating to,-

(A) abandoned, orphaned or homeless children;

(B) physically or mentally abused and traumatized persons;

(C) prisoners; or

(D) persons over the age of 65 years residing in a rural area;

(iv) preservation of environment including watershed, forests and wildlife;

(s) “clinical establishment” means a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;

(t) “contract carriage” has the same meaning as assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);



(u) “courier agency” means any person engaged in the door-to-door transportation of time-sensitive documents, goods or articles utilising the services of a person, either directly or indirectly, to carry or accompany such documents, goods or articles;

(v) “Customs station” shall have the same meaning as assigned to it in clause (13) of section 2 of the Customs Act, 1962 (52 of 1962);

(w) “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air-conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit;

(x) “distributor or selling agent” means an individual or a firm or a body corporate or other legal entity under law so appointed by the Organising State through an agreement to market and sell lotteries on behalf of the Organising State;

(y) “educational institution” means an institution providing services by way of,-

(i) pre-school education and education up to higher secondary school or equivalent;

(ii) education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force;

(iii) education as a part of an approved vocational education course;

(z) “electricity transmission or distribution utility” means the Central Electricity Authority; a State Electricity Board; the Central Transmission Utility or a State Transmission Utility notified under the Electricity Act, 2003 (36 of 2003); or a distribution or transmission licensee under the said Act, or any other entity entrusted with such function by the Central Government or, as the case may be, the State Government;

(za) “e-rickshaw” means a special purpose battery powered vehicle of power not exceeding 4000 watts, having three wheels for carrying goods or passengers, as the case may be, for hire or reward, manufactured, constructed or adapted, equipped and maintained in accordance with such specifications, as may be prescribed in this behalf;

(zb) “general insurance business” has the same meaning as assigned to it in clause (g) of section 3 of the General Insurance Business (Nationalisation) Act, 1972 (57 of 1972);

(zc) “general public” means the body of people at large sufficiently defined by some common quality of public or impersonal nature;

(zd) “goods carriage” has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(ze) “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called;

[(zf) “Governmental Authority” means an authority or a board or any other body, - (i) set up by an Act of Parliament or a State Legislature; or (ii) established by any Government, with 90per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.]<sup>40</sup>

[(zfa) “Government Entity” means an authority or a board or any other body including a society, trust, corporation, (i) set up by an Act of Parliament or State Legislature; or (ii) established by any Government, with 90per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.”]<sup>41</sup>

(zg) “health care services” means any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or 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;

(zh) “incubatee” means an entrepreneur located within the premises of a Technology Business Incubator or Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board (NSTEDB) of the Department of Science and Technology, Government of India and who has entered into an agreement with the Technology Business Incubator or the Science and Technology Entrepreneurship Park to enable himself to develop and produce hi-tech and innovative products;

(zi) “inland waterway” means national waterways as defined in clause (h) of section 2 of the Inland Waterways Authority of India Act, 1985 (82 of 1985) or other waterway on any inland water, as defined in clause (b) of section 2 of the Inland Vessels Act, 1917 (1 of 1917);

(zj) “insurance company” means a company carrying on life insurance business or general insurance business;

(zk) “interest” means interest payable in any manner in respect of any moneys borrowed or debt incurred (including a deposit, claim or other similar right or obligation) but does not include any service fee or other charge in respect of the moneys borrowed or debt incurred or in respect of any credit facility which has not been utilised;

(zl) “intermediary” has the same meaning as assigned to it in sub-section (13) of section 2 of the Integrated Goods and Services Tax Act, 2017;

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<sup>40</sup> Substituted vide notification No. 32/2017 – Union Territory Tax (Rate) dt 13.10.2017. Prior to substitution it read ““governmental authority” has the same meaning as assigned to it in the Explanation to clause (16) of section 2 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017);”

<sup>41</sup> Inserted vide notification No. 32/2017 – Union Territory Tax (Rate) dt 13.10.2017.

(zm) “legal service” means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority;

(zn) “life insurance business” has the same meaning as assigned to it in clause (11) of section 2 of the Insurance Act, 1938 (4 of 1938);

(zo) “life micro-insurance product” shall have the same meaning as assigned to it in clause (e) of regulation 2 of the Insurance Regulatory and Development Authority (Micro-insurance) Regulations, 2005;

(zp) “metered cab” means any contract carriage on which an automatic device, of the type and make approved under the relevant rules by the State Transport Authority, is fitted which indicates reading of the fare chargeable at any moment and that is charged accordingly under the conditions of its permit issued under the Motor Vehicles Act, 1988 (59 of 1988) and the rules made thereunder (but does not include radio taxi);

(zq) “national park” has the same meaning as assigned to it in clause (21) of the section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972);

(zr) “online information and database access or retrieval services” shall have the same meaning as assigned to it in clause (17) of the section 2 of the Integrated goods and Services Tax Act, 2017 (13 of 2017);

(zs) “original works” means- all new constructions;

(i) all types of additions and alterations to abandoned or damaged structures on land that are required to make them workable;

(ii) erection, commissioning or installation of plant, machinery or equipment or structures, whether pre-fabricated or otherwise;

(zt) “print media” means,—

(i) ‘book’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;

(ii) ‘newspaper’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867);

(zu) “port” has the same meaning as assigned to it in clause (q) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963) or in clause (4) of section 3 of the Indian Ports Act, 1908 (15 of 1908);

(zv) “radio taxi” means a taxi including a radio cab, by whatever name called, 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 Service;

(zw) “recognised sporting event” means any sporting event,-

(i) organised by a recognised sports body where the participating team or individual represent any district, state, zone or country;

(ii) organised -

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

(B) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat;

(C) by Central Civil Services Cultural and Sports Board;

(D) as part of national games, by Indian Olympic Association; or

(E) under Panchayat Yuva Kreedha Aur Khel Abhiyaan (PYKKA) Scheme;

(zx) “recognised sports body” means –

(i) the Indian Olympic Association;

(ii) Sports Authority of India;

(iii) a national sports federation recognised by the Ministry of Sports and Youth Affairs of the Central Government, and its affiliate federations;

(iv) national sports promotion organisations recognised by the Ministry of Sports and Youth Affairs of the Central Government;

(v) the International Olympic Association or a federation recognised by the International Olympic Association; or

(vi) a federation or a body which regulates a sport at international level and its affiliated federations or bodies regulating a sport in India;

(zy) “religious place” means a place which is primarily meant for conduct of prayers or worship pertaining to a religion, meditation, or spirituality;

(zz) “renting in relation to immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property;

(zza) “Reserve Bank of India” means the bank established under section 3 of the Reserve Bank of India Act, 1934 (2 of 1934);

(zzb) “residential complex” means any complex comprising of a building or buildings, having more than one single residential unit;

(zzc) “rural area” means the area comprised in a village as defined in land revenue records, excluding-

the area under any municipal committee, municipal corporation, town area committee, cantonment board or notified area committee; or any area that may be notified as an urban area by the Central Government or a State Government;

(zzd) “senior advocate” has the same meaning as assigned to it in section 16 of the Advocates Act, 1961 (25 of 1961);

(zze) “single residential unit” means a self-contained residential unit which is designed for use, wholly or principally, for residential purposes for one family;

(zzf) “special category States” shall mean the States as specified in sub-clause (g) of clause (4) of article 279A of the Constitution,

(zzg) “specified organisation” shall mean,-

(i) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or

(ii) ‘Committee’ or ‘State Committee’ as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002);

(zzh) “stage carriage” shall have the same meaning as assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(zzi) “State Electricity Board” means the Board constituted under section 5 of the Electricity (Supply) Act, 1948 (54 of 1948);

(zzj) “State Transmission Utility” shall have the same meaning as assigned to it in clause (67) of section 2 of the Electricity Act, 2003 (36 of 2003);

(zzk) “state transport undertaking” has the same meaning as assigned to it in clause (42) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);

(zzl) “tiger reserve” has the same meaning as assigned to it in clause (e) of section 38K of the Wild Life (Protection) Act, 1972 (53 of 1972);

(zzm) “tour operator” means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours;

(zzn) “trade union” has the same meaning as assigned to it in clause (h) of section 2 of the Trade Unions Act, 1926 (16 of 1926);

(zzo) “vessel” has the same meaning as assigned to it in clause (z) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963);

(zzp) “wildlife sanctuary” means a sanctuary as defined in the clause (26) of the section 2 of The Wild Life (Protection) Act, 1972 (53 of 1972);

(zzq) “zoo” has the same meaning as assigned to it in the clause (39) of the section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972).

3. *Explanation.*- For the purposes of this notification,-

(i) Reference to “Chapter”, “Section” or “Heading”, wherever they occur, unless the context otherwise requires, shall mean respectively as “Chapter”, “Section” and “Heading” in the scheme of classification of services.

(ii) Chapter, Section, Heading, Group, or Service Code mentioned in Column (2) of the Table are only indicative.

[(iii) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.]<sup>42</sup>

4. This notification shall come into force on the 1<sup>st</sup> day of July, 2017.

[F. No.334/1/2017 -TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

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<sup>42</sup> Inserted vide notification No. 21/2017 – Union Territory Tax (Rate) dt 22.08.2017

**Disclaimer:** This updated version of the notification as amended upto 25th January, 2018 has been prepared for convenience and easy reference of the trade and business and has no legal binding or force. Notifications as published in the official Gazette of Government of India have the force of law.

[Updated version of the Notification No. 13/2017-Union Territory Tax (Rate)  
dated the 28<sup>th</sup> June, 2017 as amended upto 25th January, 2018]

**Government of India  
Ministry of Finance  
(Department of Revenue)**

**Notification No. 13/2017- Union Territory Tax (Rate)**

**New Delhi, the 28<sup>th</sup> June, 2017**

GSR.....(E).-In exercise of the powers conferred by sub- section (3) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government on the recommendations of the Council hereby notifies that on categories of supply of services mentioned in column (2) of the Table below, supplied by a person as specified in column (3) of the said Table, the whole of union territory tax leviable under section 7 of the said Union Territory Goods and Services Tax Act, shall be paid on reverse charge basis by the recipient of the such services as specified in Column (4) of the said Table:-

**Table**

<b>Sl. No.</b>	<b>Category of Supply of Services</b>	<b>Supplier of service</b>	<b>Recipient of Service</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1	Supply of Services by a goods transport agency (GTA) [who has not paid Union territory tax at the rate of 6%] <sup>1</sup> in respect of transportation of goods by road to- (a) any factory registered under or governed by the Factories Act, 1948(63 of 1948);or (b) any society registered under the Societies Registration Act, 1860	Goods Transport Agency (GTA)	(a) Any factory registered under or governed by the Factories Act, 1948(63 of 1948); or (b) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or (c) any co-operative society established by or under any law; or

<sup>1</sup> Inserted vide notification No. 22/2017 – Union Territory Tax (Rate) dt 22.08.2017

	<p>(21 of 1860) or under any other law for the time being in force in any part of India; or</p> <p>(c) any co-operative society established by or under any law; or</p> <p>(d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act; or</p> <p>(e) any body corporate established, by or under any law; or</p> <p>(f) any partnership firm whether registered or not under any law including association of persons; or</p> <p>(g) any casual taxable person.</p>		<p>(d) any person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act; or</p> <p>(e) any body corporate established, by or under any law; or</p> <p>(f) any partnership firm whether registered or not under any law including association of persons; or</p> <p>(g) any casual taxable person; located in the taxable territory.</p>
2	<p>[Services provided by an individual advocate including a senior advocate or firm of advocates by way of legal services, directly or indirectly.</p> <p><i>Explanation.</i>- “legal service” means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority.]<sup>2</sup></p>	An individual advocate including a senior advocate or firm of advocates.	Any business entity located in the taxable territory.
3	Services supplied by an arbitral tribunal to a business entity.	An arbitral tribunal.	Any business entity located in the taxable territory.
4	Services provided by way of sponsorship to any body corporate or partnership firm.	Any person	Any body corporate or partnership firm located in the taxable territory.

<sup>2</sup> Substituted vide corrigendum to notification 13/2017-Union Territory Tax(Rate), dated 25.09.2017. Prior to substitution it read: “Services supplied by an individual advocate including a senior advocate by way of representational services before any court, tribunal or authority, directly or indirectly, to any business entity located in the taxable territory, including where contract for provision of such service has been entered through another advocate or a firm of advocates, or by a firm of advocates, by way of legal services, to a business entity.”



5	Services supplied by the Central Government, State Government, Union territory or local authority to a business entity excluding, - (1) renting of immovable property, and (2) services specified below- (i) 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 Central Government, State Government or Union territory or local authority; (ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) transport of goods or passengers.	Central Government, State Government, Union territory or local authority	Any business entity located in the taxable territory.
[5A]	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Central Goods and Services Tax Act, 2017 (12 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Central Goods and Services Tax Act, 2017 read with clause (vi) of section 21 of Union Territory Goods and Services Act, 2017] <sup>3</sup>
6	Services supplied by a director of a company or a body corporate to the said company or the body corporate.	A director of a company or a body corporate	The company or a body corporate located in the taxable territory.
7	Services supplied by an insurance agent to any person carrying on insurance business.	An insurance agent	Any person carrying on insurance business, located in the taxable territory.
8	Services supplied by a recovery agent to a banking company or a financial institution or a non-banking financial company.	A recovery agent	A banking company or a financial institution or a non-banking financial company, located in the taxable territory.

<sup>3</sup> Inserted vide notification No. 3/2018- Union Territory Tax (Rate) dt 25.01.2018

9	Supply of services by an author, music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of section 13 of the Copyright Act, 1957 relating to original literary, dramatic, musical or artistic works to a publisher, music company, producer or the like.	Author or music composer, photographer, artist, or the like	Publisher, music company, producer or the like, located in the taxable territory.
[10]	Supply of services by the members of Overseeing Committee to Reserve Bank of India	Members of Overseeing Committee constituted by the Reserve Bank of India	Reserve Bank of India.] <sup>4</sup>

*Explanation.*- For purpose of this notification,-

(a) The person who pays or is liable to pay freight for the transportation of goods by road in goods carriage, located in the taxable territory shall be treated as the person who receives the service for the purpose of this notification.

(b) “Body Corporate” has the same meaning as assigned to it in clause (11) of section 2 of the Companies Act, 2013.

(c) the business entity located in the taxable territory who is litigant, applicant or petitioner, as the case may be, shall be treated as the person who receives the legal services for the purpose of this notification.

(d) the words and expressions used and not defined in this notification but defined in the Central Goods and Services Tax Act, the Integrated Goods and Services Tax Act, and the Union Territory Goods and Services Tax Act shall have the same meanings as assigned to them in those Acts.

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<sup>4</sup> Inserted vide notification No. 33/2017 – Union Territory Tax (Rate) dt 13.10.2017

[(e) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.]<sup>5</sup>

[(f) “insurance agent” shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).]<sup>6</sup>

2. This notification shall come into force on the 1<sup>st</sup> day of July, 2017.

[F. No. 334/1/2017- TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

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<sup>5</sup> Inserted vide notification No. 22/2017 – Union Territory Tax (Rate) dt 22.08.2017

<sup>6</sup> Inserted vide notification No. 3/2018- Union Territory Tax (Rate) dt 25.01.2018

**Disclaimer:** This updated version of the notification as amended upto 25<sup>th</sup> January, 2018 has been prepared for convenience and easy reference of the trade and business and has no legal binding or force. Notifications as published in the official Gazette of Government of India have the force of law.

[Updated version of the Notification No. 14/2017-Union Territory Tax (Rate)  
dated the 28<sup>th</sup> June, 2017 as amended upto 25<sup>th</sup> January, 2018]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 14/2017-Union Territory Tax (Rate)**

New Delhi, the 28<sup>th</sup> June, 2017

G.S.R.....(E).- In exercise of the powers conferred by clause (i) of section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), read with sub-section (2) of section 7 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council hereby notifies that the following activities or transactions undertaken by the Central Government or State Government or any local authority in which they are engaged as public authority, shall be treated neither as a supply of goods nor a supply of service, namely:-

“Services by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution.”

2. This notification shall come into force with effect from the 1<sup>st</sup> day of July, 2017.

[F. No.334/1/2017 -TRU]

(Ruchi Bisht)  
Under Secretary to the Government of India

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[Updated version of the Notification No. 15/2017-Union Territory Tax (Rate)  
dated the 28<sup>th</sup> June, 2017 as amended upto 25<sup>th</sup> January, 2018]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 15/2017-Union Territory Tax (Rate)**

New Delhi, the 28<sup>th</sup> June, 2017

G.S.R.....(E).- In exercise of the powers conferred by clause (xiv) of section 21 of the Union Territory Goods and Services Tax, 2017 (14 of 2017), read with sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council hereby notifies that no refund of unutilised input tax credit shall be allowed under clause (xiv) of section 21 of the said Union Territory Goods and Services Tax Act, read with sub-section (3) of section 54 of the said Central Goods and Services Tax Act, in case of supply of services specified in sub-item (b) of item 5 of Schedule II of the Central Goods and Services Tax Act, 2017.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of July, 2017.

[F. No.334/1/2017 -TRU]

(Ruchi Bisht)  
Under Secretary to the Government of India

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[Updated version of the Notification No. 16/2017-Union Territory Tax (Rate)  
dated the 28<sup>th</sup> June, 2017 as amended upto 25<sup>th</sup> January, 2018]

Government of India  
Ministry of Finance  
(Department of Revenue)

**Notification No. 16/2017-Union Territory Tax (Rate)**

New Delhi, the 28<sup>th</sup> June, 2017

**G.S.R.....(E).**-In exercise of the powers conferred by clause (xiv) of section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), read with section 55 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby specifies :

- (i) United Nations or a specified international organisation; and
- (ii) Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein,

for the purposes of the said section subject to the following conditions:-

- (a) United Nations or a specified international organisation shall be entitled to claim refund of union territory tax paid on the supplies of goods or services or both received by them subject to a certificate from United Nations or that specified international organisation that the goods and services have been used or are intended to be used for official use of the United Nations or the specified international organisation.
- (b) Foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein shall be entitled to claim refund of union territory tax paid on the supplies of goods or services or both received by them subject to, -
  - (i) that the foreign diplomatic mission or consular post in India, or diplomatic agents or career consular officers posted therein, are entitled to refund of union territory tax, as stipulated in the certificate issued by the Protocol Division of the Ministry of External Affairs, based on the principle of reciprocity;

(ii) that in case of supply of services, the head of the foreign diplomatic mission or consular post, or any person of such mission or post authorised by him, shall furnish an undertaking in original, signed by him or the authorised person, stating that the supply of services received are for official purpose of the said foreign diplomatic mission or consular post; or for personal use of the said diplomatic agent or career consular officer or members of his/her family;

(iii) that in case of supply of goods, concerned diplomatic mission or consulate or an officer duly authorized by him will produce a certificate that,—

(I) the goods have been put to use, or are in the use, as the case may be, of the mission or consulate;

(II) the goods will not be supplied further or otherwise disposed of before the expiry of three years from the date of receipt of the goods; and

(III) in the event of non-compliance of clause (I), the diplomatic or consular mission will pay back the refund amount paid to them;

(iv) in case the Protocol Division of the Ministry of External Affairs, after having issued a certificate to any foreign diplomatic mission or consular post in India, decides to withdraw the same subsequently, it shall communicate the withdrawal of such certificate to the foreign diplomatic mission or consular post;

(v) the refund of the whole of the union territory tax granted to the foreign diplomatic mission or consular post in India for official purpose or for the personal use or use of their family members shall not be available from the date of withdrawal of such certificate.

*Explanation.* - For the purposes of this notification, unless the context otherwise requires, “specified international organisation” means an international organisation declared by the Central Government in pursuance of section 3 of the United Nations (Privileges and Immunities Act) 1947 (46 of 1947), to which the provisions of the Schedule to the said Act apply.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of July, 2017

[F. No. 334/1/2017-TRU]

(Ruchi Bisht)  
Under Secretary to the Government of India

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[Updated version of the Notification No. 17/2017-Union Territory Tax (Rate)  
dated the 28<sup>th</sup> June, 2017 as amended upto 25<sup>th</sup> January, 2018]

**Government of India  
Ministry of Finance  
(Department of Revenue)  
Notification No. 17/2017-Union Territory Tax (Rate)  
New Delhi, the 28<sup>th</sup> June, 2017**

G.S.R.....(E).- In exercise of the powers conferred by sub-section (5) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Central Government, on the recommendations of the Council, hereby notifies that in case of the following categories of services, the tax on intra-State supplies shall be paid by the electronic commerce operator –

- (i) services by way of transportation of passengers by a radio-taxi, motorcab, maxicab and motor cycle;
- (ii) services by way of providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, except where the person supplying such service through electronic commerce operator is liable for registration under clause (vi) of section 21 of the Union Territory Goods and Services Tax Act, 2017 read with sub-section (1) of section 22 of the said Central Goods and Services Tax Act.
- [(iii) services by way of house-keeping, such as plumbing, carpentering etc, except where the person supplying such service through electronic commerce operator is liable for registration under clause (vi) of section 21 of the Union Territory Goods and Services Tax Act, 2017 read with sub-section (1) of section 22 of the said Central Goods and Services Tax Act.]<sup>1</sup>

*Explanation.-* For the purposes of this notification,-

- (a) “radio taxi” means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS);
- (b) “maxicab”, “motorcab” and “motor cycle” shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988).

2. This notification shall come into force with effect from the 1<sup>st</sup> day of July, 2017

[F.No. 334/1/2017-TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

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<sup>1</sup> Inserted vide notification No. 23/2017-Union Territory Tax(Rate) dated 22.08.2017