



PMCell – MM

Oil and Natural Gas Corporation Ltd
Corporate Materials Management
2nd Floor, Tower-A, Pandit Deendayal Upadhyaya Urja Bhawan,
5, Nelson Mandela Marg, Vasant Kunj, New Delhi -110 070
Tel – (011)26752004 Fax – (011) 26129091

Circular No. 26/2017

No: MAT/PMC/13(117)GST/2017

Dated: 21.06.2017

Sub: Changes required in POs & Systems for implementation of GST.

Vide letter No. DLH/Indirect Tax/GST/Outward/17-18, ED-CCF has summarized the immediate actions required to be taken in respect of the ongoing POs/Contracts, consequent upon implementation of GST Law w.e.f. 01.07.2017. Copy of the said communication of ED-CCF is attached hereto for information and necessary action at work centers.

In addition to the aforesaid actions suggested by ED-CCF, following guidelines may also be followed for adoption of GST.

- (i) The tax code in ICE shall be modified for cases where delivery is falling due after 30.06.2017 and after issuance of directives from the Govt. notifying the tax rates.
- (ii) Tender committee shall be held for modifying the tax code and deciding as to who will bear the CD/GST/IGST liability (Partly or Fully).
- (iii) Octroi/Assam Entry Tax shall not be applicable in such cases & accordingly suitable amendment in PO shall have to be made in this regard.
- (iv) Wherever GST credit shall be available, Supplier/Contractor shall be required to offer revised rates taking into account eligibility of credit under GST to the Supplier/Contractor. Supplier/contractor shall also be asked to submit an undertaking to the effect that while working out the revised rates provisions of anti-profiteering law have been adhered to and benefits have been passed on to the ONGC.
- (v) For cases where orders have been issued on lump sum basis (inclusive of all taxes / duties), then applicable VAT/CST/CD/ED/Service Tax shall be replaced by the applicable GST. In case applicable VAT/CST/CD/ED/Service Tax cannot be ascertained then as a special case breakup (with tariff Sl. No. of the goods under relevant Tariff Act) of the same may be obtained from the supplier/contractor for replacing the same with applicable GST/IGST.
- (vi) Amendments in provisions pertaining change in taxes of PO/Contracts shall be governed by "Change in Law" clause or the relevant provisions on payment of taxes/Duties.

Regarding updation of HSN codes in Material Master, guidelines shall be issued separately in due course.

Above guidelines should be meticulously followed by all concerned.



(Ashwini Nagia)
ED-Chief MM Services

Distribution: (Through ONGC's intranet website 'ongcreports.net').

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Copy to:

1. EO to CMD, ONGC, PDU Urja Bhawan, Vasant Kunj, New Delhi.
2. CEA to Director(T&FS) / Director (Offshore) / Director (HR) / Director (Exploration)/Director (Onshore) / Director (Finance), ONGC,PDU Urja Bhawan, Vasant Kunj, New Delhi.
3. CVO, ONGC,PDU Urja Bhawan, Vasant Kunj, New Delhi.

	OIL AND NATURAL GAS CORPORATION LTD. OFFICE OF EXECUTIVE DIRECTOR - CHIEF CORPORATE FINANCE (CORPORATE INDIRECT TAX DEPARTMENT) 3 rd Floor, Tower-A, Zone-II, Plot No. 5A, Nelson Mandela Road, Vasant Kunj NEW DELHI - 110070	
	DLH/Indirect Tax/GST/Outward/17-18	Date: 16 th June, 2017
From	: ED-CCF, ONGC, New Delhi	
To	: ED-Chief MM, ONGC, New Delhi	
CC	: EO to Director (Finance), ONGC, New Delhi	
Sub	: Changes required in POs & Systems for implementation of GST	

In view of proposed GST Law which is to be implemented from 01.07.2017, a meeting was held in Scope Minar alongwith M/s PwC Technical Team to deliberate on various issues. A detailed discussion alongwith way forward was discussed. Accordingly, the immediate action required to be taken by Corporate MM is summarized below:

- (a) **Import of specified Goods:** Presently, there is no tax incidence in case of import of specified goods (*i.e. the goods covered under List-34 of Customs N/N 12/2012-Cus dated 17.03.2012 as amended*). Under GST regime, the 5% GST would be leviable imports. Therefore, the conditions in the PO for customs duty (i.e. IGST) would be required to be changed from Nil to 5.15% (including Edu. Cesses). *The basic document released by GST Council to levy concessional rate of 5% GST on specified goods required for petroleum operation is enclosed (Annexure-I).*
- (b) **Import of non-specified Goods:** Presently, such import is subject to levy of Customs Duty at merit rate (BCD, CVD, SAD & Edu. Cess). Under GST regime, such import would attract BCD, IGST & Edu. Cess. Therefore, the conditions in the PO for customs duty (i.e. IGST) would be required to be changed. *The basic document released by GST Council indicating merit rates for goods under GST is enclosed (Annexure-II).*
- (c) **Domestic procurement of specified goods through ICB:** Presently, there is no excise duty on such procurements; however, depending upon nature of transaction the VAT/CST is applicable. Under GST regime, the 5% GST/IGST would be leviable. Therefore, the conditions in the PO for payment of 5% GST/IGST instead of applicable VAT/CST would be required to be changed. *The basic document released by GST Council to levy concessional rate of 5% GST on specified goods required for petroleum operation is enclosed (Annexure-I).*
- (d) **Domestic procurement of non-specified goods:** Presently, such procurements would be subject to levy of Excise Duty and/or VAT/CST depending upon procurement from manufacturer/dealer. Under GST regime, the merit rate of GST/IGST would be leviable instead of Excise Duty and/or VAT/CST. Therefore, the conditions in the PO for payment of merit rate of GST/IGST instead of applicable Excise Duty and/or

VAT/CST would be required to be changed. *The basic document released by GST Council indicating merit rates for goods under GST is enclosed (Annexure-II).*

- (e) **Procurement of Services:** On procurement of services, presently, service tax is applicable. Under GST regime, such transactions would attract GST/IGST. Further, the supplier would be eligible for Input credit. Therefore, such issue would be required to be deliberated in TC. *The basic document released by GST Council indicating merit rates for services under GST is enclosed (Annexure-III).*
- (f) **Procurement of Works Contract/LSTK Services:** Presently, such contracts involve payment of service tax in offshore and the service tax & VAT in onshore. The inputs required for execution of such contracts may be subject to excise duty, CST/VAT as the case may be. Under GST regime, the GST would be applicable. *The basic document released by GST Council indicating merit rates for services under GST is enclosed (Annexure-III).*
- (g) **HSN Codes:** Presently, the existing POs are without any HSN Code. However, under GST regime as per PwC Technical Team such HSN codes are mandatory for reconciliation of details of invoices uploaded at GSTN by vendor. *The basic document released by GST Council indicating merit rates for goods alongwith HSN Code under GST is enclosed (Annexure-II).*

In view of the above, you are requested to kindly:

- (i) advise all the work centres to make the necessary changes in the POs issued to vendors and the tax conditions in the POs in system before 30.06.2017 in respect of all the pending POs. Similar changes would be required in the ongoing tenders & the new tenders.
- (ii) get the Material Master updated with HSN codes with the help of T&S Office who are well conversant with the HSN Code. The required assistance would be provided by Corporate Indirect Tax Department.

Matter most urgent.

A.R. Patel
(A.R. Patel)

IGST Exemptions/Concessions under GST

[As per discussions in the GST Council Meeting held on 18th/19th May, 2017]

I. Multilateral/Bilateral Commitments – Imports by Privileges Persons, Organizations, Authorities and Foreigners

S. No	Present Customs Notification No. and date	Gist of the notification
1	3/57-Customs, dated 08.01.1957	1. Goods imported by Diplomatic missions in India and their families , their personal and household effects, etc are exempted from import duties.
2	121/2003-Customs, dated 01.08.2003	All the equipments and consumable samples imported into India, by the Inspection Team of the Organization of Prohibition of Chemical Weapons, subject to the condition, inter alia, that such equipments shall be exported within six months of their import.
3	46/74-Customs, dated 25.05.1974	Exemption to Pedagogic materials imported by educational institutions, etc. in pursuance of the Customs Convention on the temporary importation of pedagogic material, subject to the condition that the goods are re-exported within 6 months from the date of importation.
4	84/71-Customs, dated 11.09.1971	Exemption to temporary import of Scientific equipments etc. by non-profit making scientific and educational institutions in pursuance of the Customs Convention on the temporary importation of scientific equipment, subject to the condition that the goods are re-exported within 6 months from the date of importation.
5	157/90-Customs, dated 28.03.1990	Exemption to specified goods imported for display or use at specified event such as meetings, exhibition, fairs or similar show or display, etc. which is being held in public interest and is sponsored or approved by the GoI or the ITPO [Schedule II events] or events organised by other organisations [Schedule III events] subject to the condition, inter alia, that the goods are imported under ATA Carnet for temporary admission and the said goods are re-exported within a period of 6 months from the date of importation.
6	148/94-Customs, dated 13.07.1994	Exemption to: <ol style="list-style-type: none"> (a) Foodstuffs, medicines, medical stores of perishable nature, clothing and blankets, imported by a charitable organization as free gift to it from abroad and meant for free distribution to the poor and the needy, (b) Goods imported by the Red Cross Society for purposes of relief to distressed persons, (c) Drugs, medicines and medical equipments required for the treatment of the victims of the Bhopal Gas Leak Disaster,

IGST Exemptions/Concessions under GST

[As per discussions in the GST Council Meeting held on 18th/19th May, 2017]

		<p>(d) Goods imported by the Cooperative for Assistance and Relief Everywhere Incorporated (CARE) under the Agreement between the President of India and CARE. Supplies and equipments imported shall be re-exported when no longer required for the purposes and cannot be sold to a third party,</p> <p>(e) Goods imported into India for relief and rehabilitation purposes, in accordance with the terms of any agreement in force between the GoI and any foreign Government. These goods cannot be sold or otherwise disposed of in India except with the prior approval or subject to conditions as may be prescribed by the GoI.</p> <p>(f) Articles of food and edible material supplied as free gifts to the GoI by the agencies approved by the UNO or the EEC,</p> <p>(g) Articles donated to the GoI for use of defence personnel or donated to the National Defence Fund and dispatched by the Indian Mission in the country where they were donated,</p> <p>(h) Goods gifted or supplied free of cost under a bilateral agreement between the GoI and a Foreign Government.</p>
7	154/94 -Customs, dated 13.07.1994	<p>Exemption to:</p> <p>(a) Samples in accordance with the <u>International Convention to facilitate the importation of Commercial Samples and Advertising material drawn up at Geneva</u> and dated the 7th day of November, 1952,</p> <p>(b) Price lists supplied free of charge in accordance with the Convention mentioned above,</p> <p>(c) <u>Commercial samples upto Rs.3 lakh in value in case of gem and jewellery industry and Rs.1 lakh in case of any other industry, and not exceeding 50 units in number in a year,</u> imported as personal baggage by bona fide commercial travellers or businessmen or imported by post or air,</p> <p>(d) Prototypes of engineering goods imported as samples for executing or for use in connection with securing export orders subject to mutilation / re-export,</p> <p>(e) Bonafide commercial samples and prototypes of value upto Rs.10,000 and supplied free of charge.</p>
8	104/94 -Customs, dated 16.03.1994	Exemption to containers of durable nature subject to <u>re-export within 6 months</u> from the date of their importation.
9	22/2003 -Customs, dated 04.02.2003	<p>Exemption to:</p> <p>a) paper money; and</p> <p>b) wool, woollen fabrics and woollen apparels received as gifts by the Indian Red Cross.</p>

IGST Exemptions/Concessions under GST

[As per discussions in the GST Council Meeting held on 18th/19th May, 2017]

10	151/94-Customs, dated 13.07.1994	<p>Exemption to:</p> <p>(a) Fuel in the tanks of the aircrafts of an Indian Airline or of the Indian Air Force subject to the condition, inter alia, that the quantity of the said fuel is equal to the quantity of the same type of fuel which was taken out of India in the tanks of the aircrafts of the same Indian Airline or of the Indian Air Force, and on which the duty of Customs, or Central Excise had been paid; and the rate of duty of customs (including the additional duty leviable under the said section 3) or the rate of duty of Central Excise, as the case may be, leviable on such fuel is the same at the time of the arrivals and departures of such aircrafts;</p> <p>(b) Lubricating oil, imported in the engines of any aircraft registered in India or of any aircraft of the Indian Air Force;</p> <p>(c) Specified goods imported by the United Arab Airlines which will be carried on individual aircraft for use in hangars and which are flown back on the same aircraft;</p> <p>(d) Aircraft equipment, engines and spare parts imported by the Air India International or the Indian Airlines having been borrowed by the aforesaid airlines for fitment to their aircraft from foreign airlines outside India or from the foreign manufacturers of the prime equipment subject to the condition, that the said goods are being imported for fitment and re-export; and the said goods are re-exported within one month from the date of their importation into India.</p>
11	130/2010-Customs, dated 23.12.2010	Exemption to printed ticket stocks, airway bills, any printed material which bears the insignia of the importing airline printed thereon including baggage tags, publicity material for distribution free of charge when imported into India by a designated airline.
12	10/2014-Customs, dated 12.05.2014	Exemption to specified goods, when imported into India for display or use at any specified event specified subject to the condition, inter alia, that the specified event is being held in public interest and is sponsored or approved by the Government of India or the India Trade Promotion Organization ; and that <u>the said goods are imported under an FICCI/TAITRA Carnet</u> issued in accordance with the Agreement between the India-Taipei Association in Taipei and the Taipei Economic and Cultural Center in India on the FICCI/TAITRA Carnet for the Temporary Admission of Goods signed on 20th March, 2013 and the Carnet is guaranteed by the Federation

IGST Exemptions/Concessions under GST

[As per discussions in the GST Council Meeting held on 18th/19th May, 2017]

		of Indian Chamber of Commerce and Industry in India (hereinafter referred to as FICCI).
13	106/58 -Customs, dated 29.03.1958	Exemption to goods imported by the Vice President of India on appointment or during his tenure of office. a) Articles for personal use; b) Food, drink, tobacco for consumption of Vice-President's household c) articles for furnishing d) motor cars for Vice-President's use
14	207/89 -Customs, dated 17.07.1989	Exemption to foodstuffs and provisions (excluding fruit products, alcohol and tobacco) when imported into India by a person residing in India , not being a citizen of India subject to the condition, inter alia, that the CIF value of such goods imported in a year does not exceed Rs.1 lakh.
15	39/96 -Customs, dated 23.07.1996	Exemption to imports relating to defence and internal security forces. a) Medals and decorations imported directly by the GoI in the Ministry of Defence. b) Personal effects of the persons on duty out of India with the naval, military or air forces or with the Indian Navy or Central Para Military Forces if imported for delivery to the next of kin of such person if he dies or is wounded, is missing or is taken prisoner of war. c) Bona fide gifts from donors abroad when imported for the maintenance of war graves by an institution subject to certification by the Ministry of Defence. d) Imported stores purchased out of bonded stocks lying in a warehouse intended to be supplied free by the Government for the use of the crew of a ship of the Coast Guard Organization. e) Goods imported for trial, demonstration or training before any authority under the MoD or MHA in the GoI subject to certification by MoD or MHA and subject to the condition that the goods are re-exported within a period of 2 years from the date of importation. f) Goods imported by the National Technical Research Organization (NTRO). This exemption is valid till 31.12.2018.
16	153/94 -Customs, dated 13.07.1994	Exemption to: 1. Articles of foreign origin for <u>repairs and return</u>, 2. Theatrical equipment including costumes for use by a foreign theatrical company or dancing troupe <u>and re-exported thereafter.</u> 3. Photographic, filming, sound-recording and radio equipments, raw films, video tapes and sound recording tapes imported in public interest and has been sponsored by the GoI and subject to certification by the Ministry of I&B and <u>subsequent re-export,</u>

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		4. Mountaineering equipments, materials, clothing, foodstuffs and provisions (excluding alcoholic drinks, cigarettes and tobacco), medical stores, imported by a mountaineering expedition and subject to re-export ,
17	51/96 -Customs, dated 23.07.1996	Exemption to research equipments imported by: (a) Public funded research institutions or a university or an Indian Institute of Technology or Indian Institute of Science, Bangalore or Regional Engineering College, other than a hospital, (b) Research institutions, other than a hospital, (c) Departments and laboratories of the Central Government and State Government, other than a hospital, (d) Regional Cancer Center (Cancer Institute), subject to, inter alia, registration with the DSIR.
18	8/2016 -Custms, dated 05.02.2016	Exemption to goods imported for display or use at specified event [fair, exhibition] subject to re-export within 6 months from the date of clearance of the imported goods.
19	326/83 -Customs, dated 23.12.1983	Exemption to: (a) Articles of gift received from any foreign government by Union or State Ministers and specified public servants and imported as baggage , (b) Articles of gift imported into India by a foreign dignitary, visiting India for any official purposes, as part of his baggage and to be gifted to Union or State Ministers and specified public servants.
20	146/94 -Customs, dated 13.07.1994	Exemption to: (a) Challenge Cups and Trophies awarded to an Indian team in connection with its participation in a tournament outside India and brought by it into India for being kept with an Official Sports Association , (b) Medals and trophies awarded to members of Indian teams for their participation in international tournaments or competitions outside India , (c) Prizes won by any member of an Indian Team if the team has participated in any international tournament or competition in relation to any sport or game, with the approval of the GoI in the Department of Youth Affairs and Sports, (d) Trophy when imported into India by the National Sports Federation recognized by the Central Government or any Sports Body for being awarded to the winning team in the international tournament including bilateral tournament and World Cup event to be held in India.

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21	43/96 -Customs, dated 23.07.1996	Exemption to specified goods on which a manufacturing process was undertaken in India and which were exported out of India for carrying out further manufacturing process of coating, electroplating or polishing or a combination of one or more of these processes, as the case may be, when re-imported into India after completion of the said processes, from the customs duty leviable on the value of goods which were exported i.e. customs duty is leviable on the value of the fair cost of the said processes carried out abroad (whether such cost is actually incurred or not) and insurance and freight, both ways.
22	259/58 -Customs, dated 11.10.1958	Exemption to Challenge cups and trophies: (a) Which have been won by any unit of the Defence Forces in India or by a particular member or members of such unit in a competition; or (b) Which are being re-imported and which before being exported has been won by any such unit or member or members of a unit in a competition; or (c) Which have been sent by donors resident abroad for presentation to or competition among such units or members of such units.
23	271/58 -Customs, dated 25.10.1958 [Since superseded by Notification No. 17/2017-Cus dated 21-04-2017]	Exemption to articles re-imported by or along with a unit of the Army, the Navy or the Air force or a Central Para Military Force on the occasion of its return to India after a tour of service abroad subject to satisfaction of the Commissioner of Customs that these articles were exported by or along with such unit on the occasion of its departure from India on such tour.
24	174/66 -Customs, dated 24.09.1966	Goods not produced or manufactured in India, which are private personal property and which prior to their import into India have been exported therefrom and re-imported within three years from the date of export.
25	158/95 -Customs, dated 14.11.1995	Exemption to: (a) Goods manufactured in India and parts of such goods whether of Indian or foreign manufacture and re-imported into India for repairs or for reconditioning. (b) Goods manufactured in India and re-imported for reprocessing or refining or remaking. Subject to the condition, inter alia, that goods are re-imported within <u>one / three years from the date of export [10 years in the case of Nepal and Bhutan]</u> ; that goods are re-exported within 6 months of re-import, etc.
26	241/82 -Customs, dated 04.11.1982	Exemption to goods [on their re-import] not produced or manufactured in India and on which the duty of customs leviable has been paid at the time of their importation into

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[As per discussions in the GST Council Meeting held on 18th/19th May, 2017]

		<p>India and which were exported out of India for the execution of a contract approved by the Reserve Bank of India in connection with any commercial and industrial (including constructional) activities.</p> <p>In the case of goods on which any alterations, renovations, additions or repairs have been executed subsequent to their export, IGST will be payable on the value equal to the cost of such alterations, renovations, additions or repairs while the goods were abroad.</p>
27	94/96 -Customs, dated 16.12.1996	<p>Exemption to:</p> <ol style="list-style-type: none"> a) re-import of goods exported under claim of any export scheme [drawback, rebate, bond, DEEC or EPCG, DEPB], b) re-import of goods sent abroad for repairs etc. c) re-import of cut and polished precious and semi-precious stones sent abroad for some treatment [para 4A.20.1 of the FTP] d) Import of parts components of aircrafts replaced or removed during the course of maintenance in a SEZ. <p>For (a), for goods exported prior to 1st of July, the repayment will go to Centre in CVD account. For exports after 1st July, the IGST paid will be apportioned.</p>
28	134/94 -Customs, dated 22.06.1994	<p>Exemption to specified goods, when imported into India for carrying out repairs, reconditioning, reengineering, testing, calibration or maintenance (including service), subject to the condition, inter alia, that</p> <ol style="list-style-type: none"> a) the repairs, reconditioning, reengineering, testing, calibration or maintenance (including service) as the case may be, is undertaken in accordance with the provisions of section 65 of the Customs Act, 1962 (52 of 1962), and b) the goods repaired, reconditioned, reengineered, tested, calibrated or maintained (including service) as the case may be, are exported and are not cleared outside the Unit.
29	26/2011 -Customs, dated 01.03.2011	<p>Exemption to:</p> <ol style="list-style-type: none"> (a) Works of art including statuary and pictures intended for public exhibition in a museum or art gallery; (b) Works of art namely memorials of a public character intended to be put up in a public place including, materials used or to be used in their construction, whether worked or not; (c) Antiques intended for public exhibition in a public museum or national institution;

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30	273/58 -Customs, dated 25.10.1958	Exemption to re-import of unclaimed postal articles which were originally posted in India and re-imported as unclaimed, refused or redirected.
31	117/61 -Customs, dated 13.10.61	Exemption to engines and parts of aircraft, when re-imported into India after having been exported, from the customs duty leviable on the value of goods which were exported [customs duty is leviable on the cost of repair], which includes the charges paid for the materials as well as for labour, insurance and freight) in the following cases:- (a) Engines and certain specified parts which fail abroad and are re-imported. (b) Engines or certain specified parts sent abroad as a stand-by for replacement of a defective one and subsequently brought back to India in the same condition without being installed on an aircraft. (c) Engines and certain specified parts lent by an Indian company to a foreign Company.
32	26/62 -Customs, dated 19.02.1962	Exemption to catering cabin equipments and food and drink on re-importation by the aircrafts of the Indian Airlines Corporation from foreign flights subject to the condition that the goods were not taken on board at any foreign port or place.
33	26/62-Customs, dated 19.02.1962	Exemption to catering cabin equipments and food and drink on re-importation by the aircrafts of the Indian Airlines

II. Exemption for goods in transit to and from Nepal Bhutan [land locked countries] Notification No 38/96 –Customs.

S. No.	Gist of the notification
1	Goods imported; a) from foreign country for the purpose of exports to Bhutan or Nepal; b) from Bhutan or Nepal into India for exports to foreign Country.

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[As per discussions in the GST Council Meeting held on 18th/19th May, 2017]

III. Miscellaneous exemptions - Notification No. 12/2012-Customs.

S. No.	Chapter/ Heading /Subheading / tariff item	Description of goods	IGST Rate
414.	85 or any other Chapter	Television equipment, cameras and other equipment for taking films, imported by a foreign film unit or television team	Nil
415.	85 or any other Chapter	Photographic, filming, sound recording and radio equipment, raw films, video tapes and sound re- cording tapes of foreign origin, if imported into India after having been exported therefrom	Nil
418.	85 or any other Chapter	Goods imported for being tested in specified test centres	Nil
448A	8802 (except 8802 60 00 that is space craft)	All goods [aircrafts, helicopters etc.]	Nil
449.	88 or any other Chapter	The following goods, namely :- (a) Satellites and payloads; (b) Scientific and technical instruments, apparatus, equipments (including computers and computer software), accessories, parts, components, spares, tools, mock ups and modules, raw materials and consumables required for launch vehicles and for satellites and payloads (c) Ground equipment brought for testing of (a)	Nil
518.	Any Chapter	Used <i>bona fide</i> personal and household effects belonging to a deceased person	Nil
519.	Any Chapter	Goods imported through postal parcels, packets and letters, the CIF value of which is not more than one thousand rupees per consignment	Nil
520.	Any Chapter	Archaeological specimens, photographs, plaster casts or antiquities, intended for exhibition for public benefit in a museum managed by the Archaeological Survey of India or by a State Government	Nil
357A.	84 or any other Chapter	Goods specified in List 34 required in connection with: (a) petroleum operations undertaken under petroleum exploration licenses or mining leases, granted by the Government of India or any State Government to the Oil and Natural Gas Corporation or Oil India	5% This will apply to domestic supplies also.

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		Limited on nomination basis, (b) petroleum operations undertaken under specified contracts (c) petroleum operations undertaken under specified contracts under the New Exploration Licensing Policy (d) petroleum operations undertaken under specified contracts under the Marginal Field Policy (MFP) (e) coal bed methane operations undertaken under specified contracts under the Coal Bed Methane Policy.	
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IV. Exemption from IGST on imports by a SEZ unit or SEZ developer for authorized operations

V. Exemption from IGST from bonafide passenger baggage and transfer of residence

S. No	Chapter/Heading	Item covered
1	9803	Exemption from IGST 1. on goods imported by a passenger or a member of a crew in his baggage. [Does not apply to motor vehicles, alcoholic beverages, tobacco and tobacco products] 2. on goods imported by a person of India origin on his return to India [Transfer of Residence Notification No 26/2016-Customs] 3. on one lap top imported by a passenger of 18 years or more age [Notification No. 11/2004-Customs]

REVISED GST RATE FOR CERTAIN GOODS[As per discussions in the 16th GST Council Meeting held on 11th June, 2017]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of goods	Earlier GST rate approved by the GST Council	Revised GST Rate approved by the GST Council
1.	0506, 0507 90	Bones and horn cores, bone grist, bone meal, etc.; hoof meal, horn meal, etc.	5%	0%
2.	0801	Cashew nut	12%	5%
3.	0801	Cashew nut in shell	12%	5% [under reverse charge]
4.	0806	Raisin	12%	5%
5.	1104	Cereal grains hulled	5%	0%
6.	1702	Palmyra jaggery	18%	0%
7.	20 [All goods]	Preparations of vegetables, fruits, nuts or other parts of plants, including pickle, murabba, chutney, jam, jelly	18%/12%	12%
8.	2103, 2103 00, 2103 90 90	Ketchup & Sauces [other than curry paste; mayonnaise and salad dressings; mixed condiments and mixed seasonings], Mustard sauces	18%	12%
9.	2103 90 10, 2103 90 30, 2103 90 40	Curry paste; mayonnaise and salad dressings; mixed condiments and mixed seasonings	28%	18%
10.	2106	Bari made of pulses including mungodi	18%	12%
11.	2201 90 10	Ice and snow	12%	5%
12.	2501	Salt, all types	5%	0%
13.	27	Bio gas	12%	5%
14.	28	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002	12%	0%
15.	30	Insulin	12%	5%
16.	29, 30, 3302	(i) Menthol and menthol crystals, (ii) Peppermint (Mentha Oil), (iii) Fractionated / de-terpenated mentha oil (DTMO), (iv) De-mentholised oil (DMO), (v) Spearmint oil, (vi) Mentha piperita oil	18%	12%

REVISED GST RATE FOR CERTAIN GOODS

[As per discussions in the 16th GST Council Meeting held on 11th June, 2017]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of goods	Earlier GST rate approved by the GST Council	Revised GST Rate approved by the GST Council
17.	3304 20 00	Kajal [other than kajal pencil sticks]	28%	Nil
18.	3304 20 00	Kajal pencil sticks	28%	18%
19.	3307	Agarbatti	12%	5%
20.	3407	Dental wax	28%	18%
21.	3822	All diagnostic kits and reagents	18%	12%
22.	3926	Plastic beads	28%	12%
23.	3926 90 99	Plastic Tarpaulin	28%	18%
24.	4202	(i) School satchels and bags other than of leather or composition leather; (ii) Toilet cases [4202 12 10]; (iii) Hand bags and shopping bags of artificial plastic material [4202 22 10], of cotton [4202 22 20], of jute [4202 22 30], vanity bags [4202 22 40]; (iv) Handbags of other materials excluding wicker work or basket work [4202 29 10].	28%	18%
25.	4820	Exercise books and note books	18%	12%
26.	4823	Kites	12%	5%
27.	4903	Children's' picture, drawing or colouring books	12%	Nil
28.	57	Coir mats, matting and floor covering	12%	5%
29.	65 [All goods]	Headgear and parts thereof	28%	18%
30.	6703	Human hair, dressed, thinned, bleached or otherwise worked	28%	0%
31.	68	Fly ash blocks	28%	12%
32.	6810 11 90	Pre cast Concrete Pipes	28%	18%
33.	6906	Salt Glazed Stone Ware Pipes	28%	18%
34.	7015 10	Glasses for corrective spectacles and flint buttons	18%	12%
35.	71	Rough precious and semi-precious stones	3%	0.25%
36.	7607	Aluminium foil	28%	18%

REVISED GST RATE FOR CERTAIN GOODS

[As per discussions in the 16th GST Council Meeting held on 11th June, 2017]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of goods	Earlier GST rate approved by the GST Council	Revised GST Rate approved by the GST Council
37.	8215	Spoons, forks, ladles, skimmers, cake servers, fish knives, tongs	18%	12%
38.	8308	All goods, including hooks and eyes	28%	18%
39.	84	Pawan Chakki that is Air Based Atta Chakki	28%	5%
40.	84	Fixed Speed Diesel Engines	28%	12%
41.	4011	Rear Tractor tyres and rear tractor tyre tubes	28%	18%
42.	8708	Rear Tractor wheel rim, tractor centre housing, tractor housing transmission, tractor support front axle	28%	18%
43.	8423 & 9016	Weighing Machinery [other than electric or electronic weighing machinery]	28%	18%
44.	8443	Printers [other than multifunction printers]	28%	18%
45.	8482	Ball bearing, Roller Bearings, Parts & related accessories	28%	18%
46.	8504	Transformers Industrial Electronics	28%	18%
47.	8504	Electrical Transformer	28%	18%
48.	8504	Static Convertors (UPS)	28%	18%
49.	8521	Recorder	28%	18%
50.	8525	CCTV	28%	18%
51.	8525 60	Two-way radio (Walkie talkie) used by defence, police and paramilitary forces etc.	28%	12%
52.	8528	Set top Box for TV	28%	18%
53.	8528	Computer monitors not exceeding 17 inches	28%	18%
54.	8539	Electrical Filaments or discharge lamps	28%	18%
55.	8544	Winding Wires	28%	18%
56.	8544	Coaxial cables	28%	18%
57.	8544 70	Optical Fiber	28%	18%
58.	8472	Perforating or stapling machines (staplers), pencil sharpening machines	28%	18%
59.	8715	Baby carriages	28%	18%
60.	9002	Intraocular lens	18%	12%
61.	9004	Spectacles, corrective	18%	12%

REVISED GST RATE FOR CERTAIN GOODS

[As per discussions in the 16th GST Council Meeting held on 11th June, 2017]

S. No.	Chapter / Heading / Sub-heading / Tariff item	Description of goods	Earlier GST rate approved by the GST Council	Revised GST Rate approved by the GST Council
62.	9017	Instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers)	28%	18%
63.	9403	Bamboo furniture	28%	18%
64.	9504	Playing cards, chess board, carom board and other board games, like ludo, etc. [other than Video game consoles and Machines]	28%	12%
65.	9506	Swimming pools and padding pools	28%	18%
66.	9603 10 00	Muddhas made of sarkanda and phool bahari jhadoo	5%	0%
67.	9704	Postage or revenue stamps, stamp-post marks, first-day covers, etc.	12%	5%
68.	9705	Numismatic coins	12%	5%
69.	4823 90 11, 8472, 9101, 9102, 9021	Braille paper, braille typewriters, braille watches, hearing aids and other appliances to compensate for a defect or disability [These goods are covered in List 32 appended to notification No.12/2012-Customs, dated 17.03.2012 and are already at 5% GST rate (Chapter 90)]	-	5%

SCHEDULE OF GST RATES FOR SERVICES AS APPROVED BY GST COUNCIL

The fitment of rates of services were discussed on 19 May 2017 during the 14th GST Council meeting held at Srinagar, Jammu & Kashmir. The Council has broadly approved the GST rates for services at Nil, 5%, 12%, 18% and 28% as listed below. The information is being uploaded immediately after the GST Council's decision and it will be subject to further vetting during which the list may undergo some changes. The decisions of the GST Council are being communicated for general information and will be given effect to through gazette notifications which shall have force of law.

Sl. No.	DESCRIPTION OF SERVICES	GST RATE
1.	Transport of goods by rail	5% with ITC of input services
2.	Transport of passengers by rail (other than sleeper class)	5% with ITC of input services
3.	Services of goods transport agency (GTA) in relation to transportation of goods [other than used household goods for personal use]	5% No ITC
4.	Services of goods transport agency in relation to transportation of used household goods for personal use.	5% No ITC
5.	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% with ITC of input services
6.	Renting of motorcab (If fuel cost is borne by the service recipient, then 18% GST will apply)	5% No ITC
7.	Transport of passengers, by- (i) Air conditioned contract/stage carriage other than motorcab; (ii) a radio taxi.	5% No ITC
8.	Transport of passengers by air in economy class	5% with ITC of input services
9.	Transport of passengers, with or without accompanied belongings, by air, embarking from or terminating in a Regional Connectivity Scheme Airport.	5% with ITC of input services
10.	Supply of tour operators' services	5% No ITC
11.	Leasing of aircrafts under Schedule II [5 (f)] by a scheduled airlines for scheduled operations	5% with ITC of input services
12.	Selling of space for advertisement in print media	5% With Full ITC
13.	Services by way of job work in relation to printing of newspapers;	5% With Full ITC
14.	Transport of goods in containers by rail by any person other than Indian Railways	12% With Full ITC
15.	Transport of passengers by air in other than economy class	12% With Full ITC
16.	Supply of Food/drinks in restaurant not having facility of air-conditioning or central heating at any time during the year and not having licence to serve liquor.	12% With Full ITC
17.	Renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having room tariff Rs.1000 and above but less than Rs.2500 per room per day	12% With Full ITC
18.	Services provided by foreman of chit fund in relation to chit	12% with ITC of input services
19.	Construction of a complex, building, civil structure or a part thereof, intended for sale to a buyer, wholly or partly. [The value of land is included in the amount charged from the service recipient]	12% With Full ITC but no refund of overflow of ITC
20.	Temporary transfer or permitting the use or enjoyment of any	12%

	Intellectual Property (IP) to attract the same rate as in respect of permanent transfer of IP;	with full ITC
21.	Supply of Food/drinks in restaurant having licence to serve liquor	18% With Full ITC
22.	Supply of Food/drinks in restaurant having facility of air-conditioning or central heating at any time during the year	18% With Full ITC
23.	Supply of Food/drinks in outdoor catering	18% With Full ITC
24.	Renting of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes where room tariff of Rs 2500/ and above but less than Rs 5000/- per room per day	18% With Full ITC
25.	Bundled service by way of supply of food or any other article of human consumption or any drink, in a premises (including hotel, convention center, club, pandal, shamiana or any other place, specially arranged for organizing a function) together with renting of such premises	18% With Full ITC
26.	Services by way of admission or access to circus, Indian classical dance including folk dance, theatrical performance, drama	18% With Full ITC
27.	Composite supply of Works contract as defined in clause 119 of section 2 of CGST Act	18% With Full ITC
28.	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 IPL and the like;	28% With Full ITC
29.	Services provided by a race club by way of totalisator or a licensed bookmaker in such club;	28% With Full ITC
30.	Gambling;	28% With Full ITC
31.	Supply of Food/drinks in <u>air-conditioned</u> restaurant in 5-star or above rated Hotel	28% With Full ITC
32.	Accommodation in hotels including 5 star and above rated hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, where room rent is Rs 5000/- and above per night per room	28% With Full ITC
33.	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 (supply of service) to attract the same GST rate and compensation cess as applicable on supply of similar goods which involves any transfer of title in goods (supply of goods)	Same rate of GST and compensation cess as on supply of similar goods
34.	Any transfer of right in goods or of undivided share in goods without the transfer of title thereof (supply of services) to attract the same GST rate and compensation cess as applicable on supply of similar goods which involves any transfer of title in goods (supply of goods).	Same rate of GST and compensation cess as on supply of similar goods
35.	Supply consisting of transfer of title in goods under an agreement which stipulates that property in goods shall pass at a future date upon payment of full consideration as agreed (supply of goods): value of leasing services shall be included in the value of goods supplied.	GST and compensation cess as on supply of similar goods
36.	All other services not specified elsewhere	18% With Full ITC

Service Tax Exemptions to be continued in GST as decided by GST Council

Sl. No.	Services
1.	Services by Government or a local authority excluding the following services — (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 Government; (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; or (iv) any service, other than services covered under clauses (i) to (iii) above, provided to business entities.
2.	Services by the Reserve Bank of India
3.	Services by a foreign diplomatic mission located in India
4.	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- (i) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing or (ii) supply of farm labour; (iii) 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; (iv) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use; (v) loading, unloading, packing, storage or warehousing of agricultural produce; (vi) agricultural extension services; (vii) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.
5.	Service by way of access to a road or a bridge on payment of toll charges
6.	Transmission or distribution of electricity by an electricity transmission or distribution utility
7.	Services by way of renting of residential dwelling for use as residence
8.	Services by way of— (i) 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); (ii) inter se sale or purchase of foreign currency amongst banks or authorised dealers of foreign exchange or amongst banks and such dealers;
9.	Services by way of transportation of goods (i) by road except the services of— (A) a goods transportation agency; or (B) a courier agency; (ii) by inland waterways;
10.	Services provided to the United Nations or a specified international organization. Exemption may be notified by way of issuing notification under section 55 of CGST/SGST Act.
11.	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;
12.	Services by a veterinary clinic in relation to health care of animals or birds;
13.	Services by an entity registered under section 12AA of the Income tax Act, 1961 (43 of 1961) by way of charitable activities; [Charitable activities may be defined as presently in notification No 25/2012-ST.
14.	Services by a specified organisation in respect of a religious pilgrimage facilitated by the Ministry of External Affairs of the Government of India, under bilateral arrangement;
15.	Services provided by- a. an arbitral tribunal to - (i) any person other than a business entity; or (ii) a business entity with a turnover up to rupees twenty lakh (ten lakh rupees in a special category state) in the preceding financial year; (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 a turnover up to rupees twenty lakh (ten lakh rupees in a special category state) in the preceding financial year; or

	(c) a senior advocate by way of legal services to- (i) any person other than a business entity; or (ii) a business entity up to rupees twenty lakh (ten lakh rupees in a special category state) in the preceding financial year;
16.	Services provided,- (a) by an educational institution to its students, faculty and staff; (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 Government; (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; upto higher secondary. Provided that nothing contained in clause (b) of this entry 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
17.	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 residential 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 Indian Institute of Management; (b) fellow programme in Management; (c) five year integrated programme in Management.
18.	Services provided to a recognized sports body by- (a) an individual as a player, referee, umpire, coach or team manager for participation in a sporting event organized by a recognized sports body; (b) another recognised sports body;
19.	Services by an artist by way of a performance in folk or classical art forms of (i) music, or (ii) dance, or (iii) 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;
20.	Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India;
21.	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;
22.	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
23.	Services of life insurance business provided by way of annuity under the National Pension System regulated by Pension Fund Regulatory and Development Authority of India (PFRDA) under the Pension Fund Regulatory And Development Authority Act, 2013 (23 of 2013)
24.	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
25.	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 been elapsed from the date of entering into an agreement as an incubatee;
26.	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 GST; or (c) up to an amount of five thousand 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;
27.	Services by an organiser to any person in respect of a business exhibition held outside India;
28.	Services by way of slaughtering of animals;
29.	Services received from a provider of service located in a non-taxable territory by – (a) Government, a local authority, a governmental authority or an individual in relation to any purpose other than commerce, industry or any other business or profession; (b) an entity registered under section 12AA of the Income tax Act, 1961 (43 of 1961) for the purposes of providing charitable activities; or (c) a person located in a non-taxable territory; Provided that the exemption shall not apply to – (i) online information and database access or retrieval services received by persons specified in clause (a) or clause (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 clause (c);
30.	Services of public libraries by way of lending of books, publications or any other knowledge-enhancing content or material;
31.	Services by Employees' State Insurance Corporation to persons governed under the Employees' Insurance Act, 1948 (34 of 1948);
32.	Services by way of transfer of a going concern, as a whole or an independent part thereof;
33.	Services by way of public conveniences such as provision of facilities of bathroom, washrooms, lavatories, urinal or toilets;
34.	Services by government, 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.
35.	Services received by the Reserve Bank of India, from outside India in relation to management of foreign exchange reserves;
36.	Services provided by a tour operator to a foreign tourist in relation to a tour conducted wholly outside India.
37.	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;
38.	Services by way of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo;
39.	Services provided by Government or a local authority to a business entity with a turnover up to rupees twenty lakh (ten lakh rupees in a special category state) in the preceding financial year. Explanation.- For the purposes of this entry, it is hereby clarified that the provisions of this entry shall not be applicable to (a) services at S. No. 1 (i), (ii) and (iii); and (b) services by way of renting of immovable property;
40.	Services provided by Employees Provident Fund Organisation (EPFO) to persons governed under the Employees Provident Funds and Miscellaneous Provisions Act, 1952 (19 of 1952);
41.	Services provided by Insurance Regulatory and Development Authority of India (IRDA) to insurers under the Insurance Regulatory and Development Authority of India Act, 1999 (41 of 1999);
42.	Services provided by Securities and Exchange Board of India (SEBI) 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;
43.	Services provided by National Centre for Cold Chain Development under Ministry of Agriculture, Cooperation and Farmer's Welfare by way of cold chain knowledge dissemination;

44.	Services by way of transportation of goods by an aircraft from a place outside India upto the customs station of clearance in India.
45.	Services provided by Government or a local authority to another Government or local authority: Provided that nothing contained in this entry shall apply to services at S. No. 1 (i), (ii) and (iii) above
46.	Services provided by Government or a local authority by way of issuance of passport, visa, driving licence, birth certificate or death certificate.
47.	Services provided by Government or a 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 Government or the local authority under such contract;
48.	Services provided by Government or a 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;
49.	Services provided by Government or a 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;
50.	Services by Government, a local authority or a governmental authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution: this shall be continued by way of notification under section 7(2)(b) of CGST/SGST Acts.
51.	Services provided by Government or a local authority by way of assignment of right to use any natural resource where such right to use was assigned by the Government or the local authority before the 1st April, 2016: Provided that the exemption shall apply only to service tax payable on one time charge payable, in full upfront or in installments, for assignment of right to use such natural resource;
52.	Services provided by Government or a local authority by way of allowing a business entity to operate as a telecom service provider or use radiofrequency spectrum during the period prior to 1st April, 2016, on payment of licence fee or spectrum user charges, as the case may be;
53.	Services provided by Government 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 (MOT).
54.	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. Explanation. — 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
55.	Services of leasing of assets (rolling stock assets including wagons, coaches, locos) by Indian Railways Finance Corporation to Indian Railways
56.	Services provided by any person for official use of a foreign diplomatic mission or consular post in India or for personal use or for the use of the family members of diplomatic agents or career consular officers posted therein. This exemption is available on reciprocal basis based on a certificate issued by MEA (Protocol Division): this shall be continued by way of notification under section 55 of CGST/SGST Acts.
57.	Taxable services, provided or to be provided, by a Technology Business Incubator (TBI) or a Science and Technology Entrepreneurship Park (STEP) recognized by the National Science and Technology Entrepreneurship Development Board (NSTEDB) of the Department of Science and Technology, Government of India or bio-incubators recognized by the Biotechnology Industry Research Assistance Council, under Department of Biotechnology, Government of India;
58.	Taxable service provided by State Government Industrial Development Corporations/ Undertakings to industrial units by way of granting long term (thirty years, or more) lease of industrial plots from so much of tax leviable thereon, as is leviable on the one time upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable for such lease.
59.	Services provided to the 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 (VGF).

	Provided that nothing contained in this entry shall apply on or after the expiry of a period of 1 year from the date of commencement of operations of the regional connectivity scheme airport as notified by the Ministry of Civil Aviation
60.	Services provided by cord blood banks by way of preservation of stem cells or any other service in relation to such preservation;
61.	Services by way of training or coaching in recreational activities relating to,- (i) arts or culture. or (ii) sports by charitable entities registered under section 12AA of Income tax Act, 1961;
62.	Any services provided by, - (i) the National Skill Development Corporation set up by the Government of India; (ii) a Sector Skill Council approved by the National Skill Development Corporation; (iii) an assessment agency approved by the Sector Skill Council or the National Skill Development Corporation; (iv) a training partner approved by the National Skill Development Corporation or the Sector Skill Council in relation to (a) the National Skill Development Programme implemented by the National Skill Development Corporation; or (b) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or (c) any other Scheme implemented by the National Skill Development Corporation.
63.	Services of assessing bodies empanelled <u>centrally</u> by Directorate General of Training, Ministry of Skill Development and Entrepreneurship by way of assessments under Skill Development Initiative (SDI) Scheme
64.	Services provided by training providers (Project implementation agencies) under Deen Dayal Upadhyaya Grameen Kaushalya Yojana under the Ministry of Rural Development by way of offering skill or vocational training courses certified by National Council For Vocational Training.
65.	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 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;
66.	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 / enhancement under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana (PMAY);
67.	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;
68.	Services of general insurance business provided under following schemes - (a) Hut Insurance Scheme; (b) Cattle Insurance under Swarnajayanti 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) Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme, approved by the Government of India and implemented by the Ministry of Agriculture; (i) Jan Arogya Bima Policy; (j) National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana); (k) Pilot Scheme on Seed Crop Insurance; (l) Central Sector Scheme on Cattle Insurance; (m) Universal Health Insurance Scheme;

	<p>(n) Rashtriya Swasthya Bima Yojana; or (o) Coconut Palm Insurance Scheme; (p) Pradhan Mantri Suraksha BimaYojna; (q) Niramaya Health Insurance Scheme implemented by 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); or (r) Any other insurance scheme of the State Government as may be notified by Government of India on the recommendation of GSTC.</p>
69.	<p>Services of life insurance business provided under following schemes –</p> <p>(a) Janashree Bima Yojana (JBY); or (b) Aam Aadmi Bima Yojana (AABY); (c) Life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having maximum amount of cover of fifty thousand rupees; (d) Varishtha Pension BimaYojana; (e) Pradhan Mantri Jeevan JyotiBimaYojana; (f) Pradhan Mantri Jan DhanYogana; (g) Pradhan Mantri Vaya Vandana Yojana; and (h) Any other insurance scheme of the State Government as may be notified by Government of India on the recommendation of GSTC.</p>
70.	Services by way of collection of contribution under Atal Pension Yojana (APY).
71.	Services by way of collection of contribution under any pension scheme of the State Governments.
72.	<p>Service of transportation of passengers, with or without accompanied belongings, by—</p> <p>(i) railways in a class other than— (A) first class; or (B) an air-conditioned coach; (ii) metro, monorail or tramway; (iii) inland waterways; (iv) public transport, other than predominantly for tourism purpose, in a vessel between places located in India; and (v) metered cabs or auto rickshaws (including E-rickshaws);</p>
73.	<p>Services by a person by way of-</p> <p>(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 Income-tax Act:</p> <p>Provided that nothing contained in (b) of this exemption shall apply to,- (i) renting of rooms where charges are Rs 1000/- or more per day; (ii) renting of premises, community halls, kalyanmandapam or open area, etc where charges are Rs 10,000/- or more per day; (iii) renting of shops or other spaces for business or commerce where charges are Rs 10,000/-or more per month.</p>
74.	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 less than one thousand rupees per day or equivalent;
75.	<p>Services by way of transportation by <u>rail or a vessel</u> 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; (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</p>
76.	<p>Services provided by a <u>goods transport agency</u>, by way of transport in a goods carriage of,-</p> <p>(a) agricultural produce; (b) goods, where gross amount 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 gross amount charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred 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 equipment's;</p>
77.	<p>Services by the following persons in respective capacities -</p> <p>(a) business facilitator or a business correspondent to a banking company with respect to accounts in its rural area branch;</p> <p>(b) any person as an intermediary to a business facilitator or a business correspondent with respect to services mentioned in clause (g); or</p> <p>(c) business facilitator or a business correspondent to an insurance company in a rural area;</p>
78.	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;
79.	Services by way of loading, unloading, packing, storage or warehousing of rice;
80.	<p>Services by way of right to admission to, -</p> <p>(a) circus, dance, or theatrical performance including drama or ballet;</p> <p>(b) award function, concert, pageant, musical performance or any sporting event other than a recognized sporting event;</p> <p>(c) recognised sporting event;</p> <p>where the consideration for admission is not more than Rs 250 per person in (i), (ii) and (iii) above.</p>
81.	<p>Services provided by Government or a local authority where the gross amount charged for such services does not exceed Rs.5000/.</p> <p>Provided that nothing contained in this entry shall apply to services S. No. 1 (i), (ii) and (iii) above: Provided further that in case where continuous supply of service, as defined in sub-section (33) of section 2 of the CGST Act, 2017, is provided by the Government or a local authority, the exemption shall apply only where the gross amount charged for such service does not exceed Rs. 5000/- in a financial year; [This may be continued by way of an omnibus threshold exemption from payment of GST under section 9 (4) of CGST/SGST Act in respect of supplies upto Rs 10,000/-].</p>
82.	<p>(i) Health care services by a clinical establishment, an authorised medical practitioner or para-medics;</p> <p>(ii) Services provided by way of transportation of a patient in an ambulance, other than those specified in (i) above;</p>
83.	<p>New Exemption:</p> <p>Services provided by the Goods and Services Tax Network (GSTN) to the Central Government or State Governments/Union Territories for implementation of Goods and Services Tax (GST)</p>