

PRASAR BHARATI
(India's Public Service Broadcaster)
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GST CIRCULAR NO. 1

F.No.PB-7(14)(1)/2016-Fin/ GST / 730 - 38

Dated 12.07.2017

**Sub: Guidelines for smooth implementation of Goods and Services Tax
(GST) in Prasar Bharati – reg.**

The Goods and Services Tax (GST) has been introduced w.e.f. 01st July, 2017 by the Government of India in all the States and Union Territories of India except Jammu and Kashmir, after subsuming more than 17 taxes and cesses that were prevalent in the field of indirect taxation. In J&K, it has been introduced w.e.f. 08.07.2017. The following indirect taxes levied in India are subsumed in GST:

- (i) Taxes currently levied and collected by the Centre:
 - (i) Central Excise duty;
 - (ii) Duties of Excise (Medicinal and Toilet Preparations);
 - (iii) Additional Duties of Excise (Goods of Special Importance);
 - (iv) Additional Duties of Excise (Textiles and Textile Products);
 - (v) Additional Duties of Customs (commonly known as CVD);
 - (vi) Special Additional Duty of Customs (SAD);
 - (vii) Service Tax; and
 - (viii) Central Surcharges and Cesses so far as they relate to supply of goods and services
- (ii) State taxes that would be subsumed under the GST are:
 - (i) State VAT;
 - (ii) Central Sales Tax;
 - (iii) Luxury Tax;
 - (iv) Entry Tax (all forms);
 - (v) Entertainment and Amusement Tax (except when levied by the local bodies);
 - (vi) Taxes on advertisements;
 - (vii) Purchase Tax;
 - (viii) Taxes on lotteries, betting and gambling; and
 - (ix) State Surcharges and Cesses so far as they relate to supply of goods and services.

From 01st July 2017, the following indirect Acts under GST regime will be applicable:

- (i) Central Goods and Services Tax (CGST) Act;
- (ii) State Goods and Services Tax (SGST) Acts;
- (iii) Union Territory Goods and Services Tax (UTGST) Act;
- (iv) Integrated Goods and Services Tax (IGST) Act;
- (v) Goods and Services Tax (Compensation To States) - Till date, no guideline for applicability has been issued on it; and

- (vi) Applicability of Basic Custom Duty (BCD) will remain the same as per the tariff fixed by the Central Government from time to time.

There are three commodities which do not fall under the GST regime. The existing taxes will continue to be levied on the same. These are:

- (i) Alcohol for human consumption;
- (ii) Petroleum Products viz. Petroleum crude, motor spirit (petrol), high speed diesel, natural gas and aviation turbine fuel; and
- (iii) Electricity.

Further, there are certain activities/ items, classified under Schedule III of CGST Act as "Neither goods nor services", will also not attract GST. These are:

- (i) Services by an employee to the employer in relation to his employment;
- (ii) Court/Tribunal Services including District Court, High Court and Supreme Court;
- (iii) Duties performed by:
 - The Members of Parliament, State Legislature, Panchayats, Municipalities and other local authorities;
 - Any person who holds a post under the provisions of the Constitution;
 - Chairperson/Member/Director in a body established by the government or a local body and who is not an employee of the same.
- (iv) Services of funeral, burial, crematorium or mortuary including transportation of the deceased
- (v) Sale of land and sale of building. However, construction of a new building is subject to GST (being works contract).
- (vi) Actionable claims (other than lottery, betting and gambling).

Goods and Services Tax is a destination based tax. GST will impact all business entities and customers in India. Prasar Bharati is also one of them. For proper compliance to GST, these guidelines, covering main areas, are being issued so that smooth transition from non-GST regime to GST regime can be made over.

2. Registration under GST:

2.1 As per GST Acts and Rules made thereunder, in case an organisation is supplying goods or providing services from more than one State/ UT, separate GST registration have to be obtained for each State/ UT where goods and / or services are being supplied to the customers. Since Prasar Bharati is having its offices in all the States and Union Territories across India except Dadra & Nagar Haveli, Prasar Bharati is being taking registration in all the States and all Union Territories except Dadra & Nagar Haveli.

2.2 Further, GST Acts provide that if an organisation desires to get registered itself business verticals-wise in a State, the organisation may very well do so. In view of the said provision, the Core Committee for implementation of GST in Prasar Bharati, constituted with the approval of CEO, PB, has decided that the registration will be taken separately for both verticals i.e. All India Radio and Doordarshan which shall, in turn, will be under the control of respective Directorate.

2.3 Now in Prasar Bharati in GST era, there will be two separate registrations for Doordarshan and All India Radio in each State and UT except Dadra & Nagar Haveli (as and when allowed by Government). For proper compliance to GST, it has been decided by the Core Committee

to appoint a Nodal Officer for GST in each State/ UT in both the verticals. The Nodal officers for both the verticals in each State / UT have been nominated by the concerned Directorate.

- 2.4 The duties and responsibilities of the Nodal Officers are given in **Annexure-1**.
- 2.5 It has been decided to take the assistance of existing CA firm M/s DCG & Co., Chartered Accountants for the initial three months for smooth implementation of GST in Prasar Bharati. The scope of work of the CA firm is outlined below:
- (a) Business vertical wise registration of the units wherever registration is not taken by Prasar Bharati.
 - (b) Smooth migration from non-GST era to GST regime
 - (c) Training to Nodal Officers.
 - (d) Handholding for one month for AIR and DD
 - (e) Filing of applicable GST returns 1 and 3 on GSTN.
- 2.6 It is requested that both the Directorates may kindly furnish the requisite details for registration of the concerned business vertical in each State alongwith name, designation and contract number (office and mobile both) of the Nodal Officers appointed in States/ UTs to Shri Deepak Arora, Partner of M/s DCG & Co, CA firm through email on fcadeepakarora@gmail.com with a copy to DD (Tax & Audit), Prasar Bharati Secretariat on apdubeyddpb@gmail.com.
- 2.7 For resolution of queries and doubts related to GST, the field units may send their doubts / queries to Shri Deepak Arora on e-mail id pbgstdelhi@gmail.com. The contact number of Shri Deepak Arora is +91 85869-86166.

3. **Application of Taxes**

- 3.1 Under the GST regime, the following taxes will be levied on supply / transactions of goods and / or services:

A. For intra State supply:

- (i) Central Goods and Services Tax (CGST);
- (ii) State Goods and Services Tax (SGST) or Union Territory Goods and Services Tax (UTGST), as the case may be;

Intra State supply/ transactions refer to those transactions where the supplier and the recipient both belong to the same State/ Union Territory. For all intra State supplies CGST (50% of the applicable GST rate) and SGST (50% of the applicable GST rate) (in case of State)/ UTGST (50% of the applicable GST rate) (in case of Union Territory) will be charged equally.

B. For inter-State supply/ transactions:

- (i) Integrated Goods and Services Tax (IGST): In case the supplier and the recipient belong to different States/ UTs, IGST will be charged in place of CGST and SGST / UTGST. The rate of tax will be the same as charged in Intra State transaction on that goods/ service

Note: Intra State supply and inter-State supply will be recognised by the place of business of the seller and place of supply given to purchaser mentioned on the invoice.

The same is illustrated below:

Sl. No.	Location of the Supplier	Place of supply given to recipient	Type of Transaction	Applicable taxes
1	Delhi	Delhi	Intra-State	<ul style="list-style-type: none"> • CGST (50% of the applicable GST rate) • Delhi GST (50% of the applicable GST rate)
2	Delhi	Gujarat	Inter-State	IGST (100% of the applicable GST rate)

C. Further, the government may levy Compensation Cess (CC) on the abovementioned taxes. However, no cess is recommended/ prescribed by GST council till date.

3.2 The GST is applicable on supply of goods / services. Each and every registration under GST will be treated as distinct entity and any movement of goods among these distinct entities will attract GST. If the goods are moved from or services are provided by one distinct entity to another, even within the same organisation whether intra-State or inter-State, it will attract GST. Earlier, there was no tax on such stock transfers but now these transactions / movements are also taxable. Hence, efforts shall be made to minimise such stock transfers to the extent possible.

3.3 There are 5 slabs of the tax rates in GST. These are 0%, 5%, 12%, 18% and 28%. The taxable goods are codified as Harmonized System of Nomenclature (HSN) code and services are codified as Service Accounting Codes (SAC). The SAC of the services for which liability of Prasar Bharati may arise in the GST regime are as under:

Sl. No.	Description of Goods / Service	Type of Code	Code*	Rate of GST
1	Turntables (Record-Decks), Record-Players, Cassette-players and other Sound Reproducing Apparatus, not incorporating a sound recording device coin or Disc-operated Record-players	HSN	85191000	18% with ITC
2	Cinematographic film, Exposed and Developed, whether or not incorporating sound track or consisting only of sound track of a width of 35mm or more: Feature Films: made wholly in black and white and a length exceeding 4,000 M	HSN	37061012	18% with ITC
3	Broadcasting Service	SAC	00440165	18% with ITC
4	Commercial Training and Coaching	SAC	00440229	18% with ITC
5	Other Taxable Services-Other than ones mentioned	SAC	00441480	18% with ITC
6	Advertising Agency	SAC	00440013	18% with ITC
7	Rent a Cab Operators	SAC	00440048	5% with-out ITC

Here, ITC stands for input tax credit.

* likely to change.

4. **Items on which liability of payment of GST will arise for payment by Prasar Bharati:**
Under the GST regime, Prasar Bharati is liable to make payment of the following:

- (a) Output liability – any supply of goods and services either held for sale or held as asset will come under the purview of GST. It may kindly be noted that any transfer of goods (such as CDs) or assets (such as transmitters, studio equipments, computers etc.) from one registered person to another even within Prasar Bharati will also attract GST which will be charged based on the location of supplier and place of supply.

For ex. In case, *Doordarshan Directorate purchases some studio equipment centrally and transfer the same to various units say DDK Lucknow, DDK Delhi and any AIR unit in Delhi. In this case, the supply to DDK Lucknow will be charged as Inter-State supply (IGST) and supply to AIR Unit in Delhi will be charged as Intra-State supply (CGST and UTGST) because these units will be under distinct registered person even under the umbrella of same organisation. Transfer to DDK Delhi will not attract GST because DDK Delhi will be under the same registration number. However, it has to be ensured that all the Doordarshan units within a State have been disclosed as additional places of business either at the time of taking registration or later on added under registration and goods are transferred under delivery challan.*

Transfer of CDs for sale by Archive Division to various units across India will also attract GST. Therefore, frequent transfer of goods from one unit to another should be minimised to the extent possible.

- (b) In case of central purchases/ supply received:
- i. the invoice shall be issued in the name of the office where goods need to be delivered;
 - ii. The delivery shall be made directly to the station/ location where goods need to be consumed / used; and
 - iii. The payment may be made from a central place, if desired.
- (c) Purchase from unregistered dealers/ person: In case, Prasar Bharati receives supplies of those goods and / or services which are taxable under GST from unregistered persons then GST shall be paid by the Prasar Bharati on reverse charge basis as recipient.
- (d) Supplies received under Reverse Charge Mechanism (RCM): The Government has notified some goods and services on which the tax shall be paid on reverse charge basis by the recipient. The list of the services on reverse charge mechanism is given in **Annexure 2**. Prasar Bharati has to pay the GST on these services on reverse charge mechanism whether the supplier of input services is registered under GST or not. In the said list, it has been mentioned that 100% GST has to be deposited by the recipient. Out of these services, there are some services on which Prasar Bharati will not get any Input Tax credit. The same shall be verified from the list of services given in **Annexure 3** before claiming Input Tax Credit (ITC).
- (e) Import from non-taxable territory: In case the goods are supplied or services are provided or agreed to be provided by any person who is located in a non-taxable territory to any unit of Prasar Bharati which is located in taxable territory then GST shall be paid on reverse charge mechanism in the form of IGST.

For ex. in case, Prasar Bharati receives goods from China or any other country, then Prasar Bharati will liable to pay the applicable rate of IGST on crossing the custom frontier in India.

Note:

1. Prasar Bharati is receiving licence fee on staff quarters. Under GST regime, the Service by way of renting of residential dwelling for use as residence is exempt, hence, amount of license fee will not attract any GST.
2. Value of supply of goods or services: For the purpose of levying GST, unless the Government on the recommendations of GST Council notified otherwise, the value of supply of goods or services or both, is the price actually paid or payable for the said supply of goods or services or both where the supplier and the recipient of the supply are not related and the price is the sole consideration for the supply.

It shall include-

- (i) any taxes, duties, cesses, fees and charges levied under any law for the time being in force other than any GST Act, if charged separately by the supplier;
- (ii) any amount that the supplier is liable to pay but which has been incurred by the recipient and not included in the price actually paid or payable;
- (iii) incidental expenses, including commission and packing, charged by the supplier to the recipient and any amount charged for anything done by the supplier at the time of, or before delivery of goods or supply of services;
- (iv) interest or late fee or penalty for delayed payment of any consideration; and
- (v) subsidies directly linked to the price excluding subsidies provided by the Central Government and State Governments. *(For the purposes, the amount of subsidy shall be included in the value of supply of the supplier who receives the subsidy.)*

But it does not include any discount which is given before or at the time of the supply and such discount has been duly recorded in the invoice issued in respect of such supply. The discount given after the supply has been effected, may also not be included if such discount is in terms of an agreement entered into at or before the time of such supply and specifically linked to relevant invoices and attributable input tax credit on discount on the basis of document issued by the supplier has been reversed by the recipient of the supply.

3. Place of supply:

Sl. No.	Description of goods/ services or particulars	Place of supply
A. Place of supply of Goods in case of export and import		
1	Goods imported into India	Location of the importer.
2	Goods exported from India	Location outside India.
B. Place of supply of Goods in case of domestic sale		
1	In case where supply involve movement of goods	Location where movement terminates for delivery.
2	In case where supply does not involve movement of goods	Location of goods at the time of delivery. <i>For ex. Authorized manager of M/S ABC has come to Rajasthan and taken delivery of the goods from M/S XYZ then he transports these goods to Gujarat. In this case, the place of supply will be Rajasthan.</i>
3	In case goods are supplied on the	Deemed place of supply is principal place

	instruction of third party	of business of third party. <i>For instance, M/S ABC of Gujarat has directed M/S XYZ of Rajasthan to deliver goods to Mr. P in Kerala. Then the place of supply will be treated as place of business of M/S ABC i.e. Gujarat as goods are moved on their direction.</i>
4	Where the goods are assembled or installed at site	Place of supply shall be the location of such installation or assembly. <i>For ex. M/s ABC has ordered a machine to be installed in their plant in Gujarat from M/S XYZ of Rajasthan. In this case, the place of supply will be Gujarat irrespective where the goods are delivered.</i>
5	Where the goods are supplied on a board of the conveyance such as vessel, aircraft, train or motor vehicle	Place of supply shall be the location at which such goods are taken on board. <i>For ex. M/S XYZ of Rajasthan has delivered water bottles to a Mumbai bound flight at the Jaipur airport. In this case, the place of supply will be Jaipur i.e. Rajasthan.</i>
C. Place of supply of services where both supplier and recipient are in India		
(i) General rules except those cases where specific guidelines exist		
1	Recipient is registered person	Location of such registered recipient. <i>For ex. M/S XYZ of Rajasthan has provided work contract services to M/S ABC of Gujarat. Here, the place of supply will be Gujarat.</i>
2	Recipient is Unregistered Person	Location of such unregistered recipient if address of recipient on supplier's record exist, the location of the recipient otherwise location of supplier.
(ii) Specific rules relating to Prasar Bharati business activities (If the location of supplier of services and the location of the recipient of services is in India)		
1	(a) directly in relation to an immovable property, including services provided by architects, interior decorators, surveyors, engineers and other related experts or estate agents, any service provided by way of grant of rights to use immovable property or for carrying out or co-ordination of construction work; or (b) by way of lodging accommodation by a hotel, inn, guest house, home stay, club or campsite, by whatever	Location at which the immovable property or boat or vessel, as the case may be, is located or intended to be located. However, if the location of the immovable property or boat or vessel is located or intended to be located outside India, the place of supply shall be the location of the recipient. <i>Note: If immovable property or boat or vessel is located in more than one State or Union Territory, the supply of services shall be treated as made in each of the</i>

	<p>name called, and including a house boat or any other vessel; or</p> <p>(c) by way of accommodation in any immovable property for organising any marriage or reception or matters related thereto, official, social, cultural, religious or business function including services provided in relation to such function at such property; or</p> <p>(d) any services ancillary to the services referred to in clauses (a), (b) and (c),</p>	<p><i>respective States or Union Territories, in proportion to the value for services separately collected or determined in terms of the contract or agreement entered into in this regard.</i></p>
2	Training and performance appraisal	If the recipient of service is a registered person then location of such person otherwise location where the services are actually performed.
3	Services in relation to Admission to a cultural, artistic, sporting, scientific, educational, entertainment event or amusement park or any other place and services ancillary thereto	The place where the event is actually held or where the park or such other place is located.
4	Organisation of a cultural, artistic, sporting, scientific, educational or entertainment event including supply of services in relation to a conference, fair, exhibition, celebration or similar events; or ancillary services thereto or assigning of sponsorship to such events	<p>If the recipient of services is registered person then location of such person otherwise the place where the event is actually held.</p> <p>However, if the event is held outside India, the place of supply shall be the location of the recipient.</p> <p><i>Note: Where the event is held in more than one State or Union Territory, the place of supply of such services shall be taken as being in each of the respective States or Union Territories in proportion to the value for services separately collected or determined in terms of the contract or agreement entered into in this regard.</i></p>
5	Telecommunication services including broadcasting, cable and direct to home television services	<p>By way of cable or dish antenna: Location where the cable connection or dish antenna is installed for receipt of services.</p> <p>In other cases: if address of the recipient exists on supplier's record, the address of the recipient otherwise location of the supplier of services.</p>
6	Advertisement services to the Central Government, a State	The place of supply shall be taken as being in each of such States or Union

Government, a statutory body or a local authority meant for the States or Union Territories identified in the contract or agreement	Territories and the value of such supplies specific to each State or Union Territory shall be in proportion to the amount attributable to services provided by way of dissemination in the respective States or Union Territories as may be determined in terms of the contract or agreement entered into in this regard.
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5. Input Tax Credit (ITC):

5.1 Prasar Bharati shall be entitled to take credit of input tax charged on any supply of goods or services or both made to it which are used or intended to be used in the course or furtherance of its business and the said amount shall be credited to the electronic credit ledger of Prasar Bharati.

5.2 Prasar Bharati can avail ITC only if the following conditions are fulfilled:

- (a) Goods and/ or services are used/ intended to be used in the course or furtherance of the business of Prasar Bharati.
- (b) The Goods or services or both must have been received. If goods are delivered by the supplier to concerned registered person/ recipient or any other person / unit on direction of such registered person whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title of goods or otherwise shall be deemed that the registered person has received the goods.
- (c) Prasar Bharati should possess the Tax Invoice or debit note issued by a supplier registered under GST.
- (d) The tax has been paid by supplier or by Prasar Bharati in case where liability arises under reverse charge mechanism as per the provisions of the GST Acts, either in cash or through utilisation of input tax credit admissible in respect of the said supply.
- (e) If the goods or services or both are supplied by a registered person then supplier should disclose the same in his GSTR-1 and 3 filed on GSTN portal.
- (f) If the goods against an invoice are received in lots or instalments, all lots or instalment of goods must have been delivered/ received.
- (g) Prasar Bharati must make the payment towards input supply of goods or services or both along with tax payable thereon within a period of one hundred and eighty days from the date of issue of invoice by the supplier.
- (h) The depreciation on the tax component of the cost of capital goods and plant and machinery under the provisions of the Income-tax Act, 1961, has not been charged.
- (i) The goods or services or both are not used for any other purpose other than business. If any good is used partly for business purpose and partly for other purpose the ITC should be restricted to level of the input tax as is attributable to the purposes of business.
- (j) The output supply should be taxable supply under GST. In case, the goods or services or

both are used by the Prasar Bharati partly for effecting taxable supplies including zero-rated supplies and partly for effecting exempt supplies, the amount of credit shall be restricted to so much of the input tax as is attributable to the said taxable supplies including zero-rated supplies.

5.3 Since in the GST regime, each registered entity/ person is a separate entity, no input tax credit can be transferred to or utilised by any other person other the registered person himself. For ex. DD Delhi can-not transfer its credit to AIR Delhi unit or any other unit of DD or AIR situated in any other State or UT.

5.4 **Procedure and methodology for availing Input Tax Credit:** For the purpose of discharge of liability towards CGST, SGST/ UTGST and IGST, the Input tax credit can be utilised in the following manner:

Mandatory Sequence of utilisation of ITC	Type of input tax credit		
	CGST ITC	SGST/ UTGST ITC	IGST ITC
First	CGST	SGST/ UTGST	IGST
Second	IGST	IGST	CGST
Third	---	---	SGST

Note:

1. CGST credit can be utilised for discharging liability towards CGST and SGST credit can be utilised for discharging liability towards SGST. Cross utilisation of these is not allowed.
2. The credit shall be utilised only the aforementioned sequence only. Credit in any other sequence will not be allowed.
3. An illustration for methodology of availing Input Tax Credit is given below For ex.

Dealer	CGST ITC	SGST ITC	IGST ITC	CGST	SGST	IGST	IGST Credit used for SGST	SGST credit used for IGST	Cash Paid (C-Centre S-State)
A	100	100	-	-	-	240	-	100	40 C
A1	-	-	200	-	-	240	-	-	40 C
A2	100	100	100	-	-	400	-	100	100 C
A3	125	125	250	100	100	400	-	25	100 C
Net Transfer from State to Centre								225	

5.5 In case it has been discovered as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities that any omission or incorrect particulars had been made in filing of return due to which tax liability has been arisen then no ITC will be available on that discovered amount of tax even though in normal circumstances it was allowed so. Hence, due care shall be taken while submitting returns and other particulars with tax authorities.

5.6 In case the capital goods, the capital goods are used exclusively for the furtherance of business of taxable goods or services or both then ITC on the input supply is allowed in

totality. However, in case the capital goods are used both for taxable and exempt supplies then the following provisions will apply:

- (i) Such amount of input tax credit on capital goods shall be credited to Electronic Credit Ledger i.e. ITC ledger.
- (ii) The useful life of the capital goods will be considered as 5 years from the date of purchase.
- (iii) Now the total amount of input tax credited to Electronic Credit Ledger w.r.t. whole useful life of such common capital good shall be distributed over the useful life.

Credit for a tax period = Input tax credited to Electronic Credit Ledger/ 60

- (iv) The above amount shall be calculated for all such common capital goods for every month.
- (v) The amount of credit to be added to output tax liability attributable to exempt supplies out of input tax for common use of capital good shall be

Credit attributable to exempt supplies = $\frac{\text{Value of exempt supplies}}{\text{Total Turnover}} \times \text{Credit for a tax period}$

- (vi) Remaining amount after deducting credit attributable towards exempt supplies will be allowed as ITC.
- (vii) All the above calculations must be done separately for CGST, SGST, UTGST and IGST.

5.7 Prasar Bharati shall not be entitled to take input tax credit in respect of any supply of goods or services or both to him after the expiry of one year from the date of issue of tax invoice relating to such supply.

5.8 The ITC will not be available in respect of the following namely:

- (a) If invoice or debit note for supply of goods or services or both is received after the due date of filing of GSTR-3 return for September of next financial year or filing of relevant annual return for the year to which such invoice or invoice relating to such debit note pertains, whichever is earlier.
- (b) In case the place of supply is outside the State or Union Territory where the entity is registered even if another unit under the same organisation is registered in the State/ UT where supply is received. For ex. Mr. A from DD directorate, Delhi visits Mumbai and stays in a hotel. In such case, since the place of supply is Maharashtra which is outside the State of Delhi where Directorate DD, Delhi is registered, no ITC is available for the GST charged by Hotel in the invoice.
- (c) Motor Vehicles and other conveyances if not used in further supply of such vehicles or conveyances or transportation of passengers or transportation of goods or imparting training on driving, flying, navigating such vehicles or conveyances.
- (d) The following Supply of goods/ services or both:
 - (i) Food & beverages, outdoor catering, beauty treatment, health services, cosmetic & plastic surgery except where an inward supply of goods or services or both of a particular category is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply;
 - (ii) Membership of a club, health & fitness centre.
 - (iii) Work contract services for construction of immovable property other than P&M and where it is an input service for further supply of Work Contract Service.

- (iv) Goods or services or both received for construction of an immovable property (other than plant or machinery) on his own account including when such goods or services or both are used in the course or furtherance of business.
- (v) Rent-a-cab, life insurance & health insurance.
- (vi) Travel benefits extended to employee on vacation such as leave or LTC.
- (vii) Where tax has been paid under composition scheme.
- (viii) Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples.
- (ix) Goods or services used for personal consumption.
- (x) Tax component of capital goods on which dep. has been claimed.

Note:

1. *If any repair and maintenance of immovable property used in the course or furtherance of business is incurred and charged to revenue expenditure, the ITC on that input supply is allowed.*
2. For the purposes of Input Tax Credit and Registration, the "plant and machinery" means apparatus, equipment, and machinery fixed to earth by foundation or structural support that are used for making outward supply of goods or services or both and includes such foundation and structural supports but excludes -
 - (i) land, building or any other civil structures;
 - (ii) telecommunication towers; and
 - (iii) pipelines laid outside the factory premises.

6. Input Tax Credit Reversal:

The Input Tax Credit in the following cases will not be available to Prasar Bharati and if already availed then the same will be reversed:

- 6.1 If payment is not made within one hundred and eighty days then the input tax credit availed by Prasar Bharati shall be added to its output tax liability, along with interest thereon. However, in future on making payment of the value of supply alongwith tax thereon to the supplier, the Input Tax Credit can be again claimed but Prasar Bharati will not get credit of amount paid as interest on ITC reversal as mentioned above.
- 6.2 In case, the Input tax credit is availed without observing the essential conditions for availment of ITC then the same will be reversed.

7. Transitional Provisions:

- 7.1 If invoice is issued on or before the 30.06.2017, the old taxes i.e. VAT, Service tax, excise duty, octroi etc. will be applicable and payable as per the extant provision of the applicable Act prior to 01.07.2017.
- 7.2 In case of inputs or input services received on or after 01.07.2017 but the duty or tax in respect of which has been paid by the supplier under the subsumed taxes i.e. service tax/ VAT/ Excise duty etc., the Prasar Bharati may take the ITC under GST subject to the condition that the invoice or any other duty or tax paying document of the same was recorded in the books of account of vendor/ supplier within a period of thirty days from the appointed day i.e. 01.07.2017 and Prasar Bharati shall furnish a statement for credit that has been taken on this account.

- 7.3 The due date of filing of return of service tax for the period 01.04.2017 to 30.06.2017 is 15th August 2017 as notified vide notification number 18/ 2017. The same can be revised within 45 days of filing the original return.
- 7.4 The service tax return filed will help in availing the input tax credit. The CENVAT credit remained un-availed as on 30.06.2017 may be carried forward or transferred in GST regime and the said credit will be added in Electronic Credit ledger of CGST subject to the following conditions:
- (i) The said amount of credit is admissible as input tax credit under applicable GST Act; or
 - (ii) Prasar Bharati should furnished all the returns required under the old relevant laws for the period of six months immediately preceding the appointed date i.e. 01.07.2017; or
 - (iii) The said amount of credit does not relate to goods manufactured and cleared under any exemption notifications notified by the Government.
 - (iv) The inputs or goods against which CENVAT credit was lying un-availed on 30.06.2017, should be used or intended to be used for making taxable supplies under GST.
 - (v) The invoices or other prescribed documents evidencing payment of duty under the subsumed law in respect of such inputs are in possession of Prasar Bharati.
 - (vi) The invoices or other prescribed documents against which CENVAT credit was lying un-availed on 30.06.2017, were issued not earlier than twelve months immediately preceding the appointed day i.e. 01.07.2017.
 - (vii) The supplier of services is not for any abatement under GST.
 - (viii) Prasar Bharati must declare the credit to be carried forward in three month i.e. by 30.09.2017 positively to avail the ITC in GST regime.
- Note: It may be noted that no ITC shall be allowed against un-availed Education cess and Krishi Kalyan Cess balance lying under CENVAT credit as on 30.06.2017.*
- 7.5 Similarly, subject to the fulfilling of the conditions mentioned in para 7.4 above, in case of State VAT, wherever credit is lying un-availed may also be carried forward under GST regime and the said credit will be added in Electronic Credit ledger of SGST.
- 7.6 Since Prasar Bharati is supplier of services the proviso of section 140(3) is not applicable on it regarding taking credit of invalid/ non-tax invoices issued in one year preceding the appointed date i.e. 01.07.2017.
- 7.7 Since Prasar Bharati was having directorate-wise centralized registrations under service tax Act, the centralised credit of un-availed CENVAT may be transferred to any registered unit of Prasar Bharati for which the centralised registration was obtained. For, ex.
- (i) DD directorate wants to transfer the credit to DDK Lucknow, it can do so if the centralise registration for service tax taken by DD Directorate was covering DDK Lucknow also.
 - (ii) DD Directorate wants to transfer credit to CSU Mumbai under AIR, it cannot transfer because under Service tax, the centralize registration of DD was not covering CSU Mumbai.
- 7.8 It may be noted that in case of CENVAT/ VAT credit availed as ITC was reversed due to non payment within three months, such credit can be reclaimed subject to the condition that the Prasar Bharati shall make payment of the consideration for that supply of services by 30th September 2017.

7.9 If inputs received at a place of business had been removed as such or removed after being partially processed to a job worker for further processing, testing, repair, reconditioning or any other purpose in accordance with the provisions of subsumed laws prior to 01.07.2017 and such inputs are returned to the said place on or after 01.07.2017, no tax shall be payable if such inputs, after completion of the job work or otherwise, are returned to the said place by 31st December 2017 otherwise the ITC claimed earlier will liable to be recovered alongwith interest, fine and penalty. For ex. if a computer has been sent for repair out of place of business before 01.07.2017, the same must be returned at place of business by 31.12.2017 otherwise ITC claimed earlier will be reversed.

7.10 In case, the MRP of any product needs upward revision due to GST, it can be done subject to the fulfilling following conditions:

- (i) Publish an advertisement in two newspapers about the new MRP;
- (ii) Put a revised sticker on the packaging;
- (iii) Both new and old MRP must be shown on the packaging; and
- (iv) Such stock shall be cleared by 30th September 2017.

7.11 In case, the MRP of any product needs downward revision due to GST, all conditions mentioned under clause 7.10 except 7.10(i) are required to be fulfilled.

7.12 If any stock of MRP based goods or services or both is lying with any person other than end user and Prasar Bharati, the Prasar Bharati shall issue to the recipient a supplementary invoice or debit/ credit note as the case may be, within thirty days of such price revision. Such supplementary invoice or debit/ credit note shall be deemed to have been issued in respect of an outward supply made under GST. Further, Prasar Bharati may reduce its tax liability on account of issue of credit note if the recipient of the credit note has reduced his input tax credit corresponding to such reduction of tax liability.

7.13 If any case or proceeding of appeal or review or reference or claim is pending relating to refund or credit under the subsumed laws then the CENVAT credit, duty, tax, interest or any other amount paid under the existing law, shall be disposed of in accordance with the provisions of existing law and any amount eventually accrued, if any, shall be paid in cash. Any claim of refund of CENVAT credit is rejected, the same will be lapsed.

8. Issue of Invoice and related provisions:

8.1 Every registered person supplying taxable goods shall issue a tax invoice before or at the time of

- (i) removal of goods for supply to the recipient, where the supply involves movement of goods; or
- (ii) delivery of goods or making available thereof to the recipient, in any other case,

8.2 Every registered person supplying taxable services shall issue a tax invoice before or after the provision of service but within a prescribed period of 30 days from the date of provisioning of service.

8.3 The tax invoice for supply of goods/ provisioning of services shall show the following particulars compulsorily:

- (i) GSTIN/ UIN of supplier and recipient and PAN of seller
- (ii) Name and address of the supplier and recipient

- (iii) Invoice number having consecutive serial number only. It may be any combination of alphabets and / or numerals subject to maximum 16 digits. It should be unique for a financial year.
- (iv) Date of issue of invoice
- (v) Place of goods/service provided from
- (vi) Place of delivery/ supply
- (vii) Description of the good(s) or services.
- (viii) HSN code (in case of sale of goods) or SAC code (in case of Service). 4 digits of HSN code must be written of invoice by Prasar Bharati.
- (ix) Quantity and measurement units of the goods.
- (x) Total Value of goods or services
- (xi) Discount, if any
- (xii) Taxable value of goods or services
- (xiii) Rate of Tax (CGST, SGST/UTGST or IGST)
- (xiv) Amount of Tax Charged in respect of taxable goods or service and whether tax is payable on reverse charge
- (xv) In case of debit/ credit notes, detail of amount of tax credited / debited
- (xvi) "Revised Invoice" or "Supplementary Invoice", wherever applicable alongwith the invoice number and date of the original invoice.
- (xvii) Signature of the supplier or his authorised representative.

8.4 Notwithstanding anything contained in clause 8.1 and 8.2 above-

- (i) In case of new registration under the GST regime: A registered person may, within one month from the date of issuance of certificate of registration, issue a revised invoice against the invoice already issued during the period beginning with the effective date of registration till the date of issuance of certificate of registration to him.
- (ii) If the value of taxable supply is less than two hundred rupees for each supply, then a consolidated invoice of each such supply made during the day may be issued instead of issuing individual tax invoice for each such supply.
- (iii) In case of supply of exempted goods or services or both or paying tax under composition rate scheme, a Bill of Supply shall be issued instead of tax invoice.
- (iv) If the value of exempted supply is less than two hundred rupees for each supply, then a consolidated 'Bill of Supply' of each such supply made during the day may be issued instead of issuing individual Bill of Supply for each such supply.
- (v) In case advance payment with respect to any supply of goods or services or both is received then a receipt voucher shall be issued evidencing receipt of such payment. In such cases if subsequently no supply is made and no tax invoice is issued in pursuance thereof, a refund voucher against such payment shall be issued.
- (vi) In case of receipt of goods or services from unregistered person or receipt of those services which are covered under Reverse Charge Mechanism (RCM), an invoice in respect of such goods or services or both received from the supplier who is not registered on the date of receipt of goods or services or both is to be issued by the recipient of the goods or services or both as the case may be. Further, a payment voucher shall also be issued at the time of making payment to the supplier.

8.5 In case of continuous supply of goods, where successive statements of accounts or successive payments are involved, the invoice shall be issued before or at the time each such statement is issued or each such payment is received.

- 8.6 Subject to the advance payment received from the recipient, in case of continuous supply of services, the following is to be adopted for issue of invoice:
- (i) where the payment is linked to the completion of an event, the invoice shall be issued on or before the date of completion of that event;
 - (ii) where the due date of payment is ascertainable from the contract, the invoice shall be issued on or before the due date of payment;
 - (iii) where the due date of payment is not ascertainable from the contract, the invoice shall be issued before or at the time when the supplier of service receives the payment;
- 8.7 In a case where the supply of services ceases under a contract before the completion of the supply, the invoice shall be issued at the time when the supply ceases and such invoice shall be issued to the extent of the supply made before such cessation.
- 8.8 It may be noted that the expression "tax invoice" shall include any revised invoice issued by the supplier in respect of a supply made earlier.
- 8.9 The supplier of goods or services or both may issue a credit note to the recipient where-
- (i) a tax invoice has been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to exceed the correct taxable value or tax payable in respect of such supply; or
 - (ii) the goods supplied are returned by the recipient; or
 - (iii) the goods or services or both supplied are found to be deficient.
- 8.10 The credit note so issued shall be declared by the issuer of credit note in the return of the month which should not be later than September following the end of the financial year in which supply was made, or the date of furnishing of the relevant annual return whichever is earlier and the tax liability shall be adjusted accordingly.
- 8.11 The supplier of goods or services or both may issue a debit note to the recipient where a tax invoice has been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to be less than the taxable value or tax payable in respect of such supply. (*Debit note shall include 'supplementary invoice(s)'*.)
- 8.12 Any registered person who issues a debit note in relation to a supply of goods or services or both shall declare the details of such debit note in the return filed by him for the month during which such debit note has been issued and the tax liability shall be adjusted.
- 8.13 All invoices issued on or after 01.07.2017, shall be issued as per the provisions of GST Acts even if the services were provided prior to 01.07.2017.
- 8.14 The draft formats of invoice in case of supplies received from unregistered person and under reverse charge mechanism, debit note, credit note, receipt voucher, payment voucher, refund voucher are being issued shortly.
- 8.15 The invoice shall be prepared in triplicate, in the case of supply of goods, in the following manner, namely,-
- (a) The original copy being marked as ORIGINAL FOR RECIPIENT;
 - (b) The duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and
 - (c) The triplicate copy being marked as TRIPLICATE FOR SUPPLIER.

8.16 The invoice shall be prepared in duplicate, in the case of the supply of services, in the following manner, namely,-

- (a) The original copy being marked as ORIGINAL FOR RECIPIENT; and
- (b) The duplicate copy being marked as DUPLICATE FOR SUPPLIER.

9. Maintenance of Accounts and records relating to GST:

9.1 The Nodal Officer of each State/ Union Territory shall invariably keep and maintain, at principal place of business, true and correct account of-

- (a) inward and outward supply of goods or services or both;
- (b) stock of goods;
- (c) input tax credit availed;
- (d) output tax payable and paid; and
- (e) such other particulars as may be prescribed by the Government from time to time.

Further, DDOs should also keep and maintain the accounts relating to their place of business.

9.2 Under the GST regime, accounts of Prasar Bharati are liable to get audited by the Chartered Accountants or Cost Accountant for which separate instructions will be issued in the due course.

9.3 These accounts, as mentioned above, shall be retained until the expiry of seventy-two months from the due date of furnishing of annual return for the year pertaining to such accounts and records.

9.4 In case an appeal or revision or any other proceedings is pending before any Appellate Authority or Revisional Authority or Appellate Tribunal or Court, the books of account and other records pertaining to the subject matter of such appeal or revision or proceedings or investigation shall be retained for a period of one year after final disposal of such appeal or revision or proceedings or investigation, or for the period specified in 9.3 above, whichever is later.

10. Review of existing contracts and agreements:

10.1 Under the GST regime, various concepts as compared to old laws and rules thereunder have been changed by the Government. Now GST has been made a destination based tax structure whereas the subsumed indirect taxes were having a origination based tax structure. Now, all existing contracts and agreements need to be reviewed in view of the provisions of GST Acts and rules made thereunder so that the contracts and agreements will be in sync with the provisions of GST.

11. Activities to be treated as supply even if made without consideration:

- (a) Permanent transfer or disposal of business assets where input tax credit has been availed on such assets.
- (b) Supply of goods or services or both between related persons or between distinct persons within Prasar Bharati, when made in the course or furtherance of business. However, gifts not exceeding fifty thousand rupees in value in a financial year by an employer to an employee shall not be treated as supply of goods or services or both.
- (c) Supply of goods
 - (i) by a principal to his agent where the agent undertakes to supply such goods on behalf of the principal; or

- (ii) by an agent to his principal where the agent undertakes to receive such goods on behalf of the principal.
- (d) Import of services by a taxable person from a related person or from any of his other establishments outside India, in the course or furtherance of business.

12. Filing of Returns:

12.1 Under the GST Regime, there is no concept of revised return. The rectification of errors will be done in the month in which the error(s) is detected and the same will be reported in the return of that particular month.

12.2 Under the GST regime, Prasar Bharati, for each registration, need to file monthly (three nos.) and Annual (one no.) returns in respect of goods and services received and supplied. The details of the same are as under:

Name of Return	Type	Due date	Particulars/ description	Remarks
GSTR-1	Monthly	10 th of the following month	<p>Statement of outward supplies:</p> <ul style="list-style-type: none"> Each invoice-wise record has to be uploaded except where individual invoice [Business to Customers (B2C) only] amount is less than Rs.2.5 lakh and Consolidated information of B2C supplies is sufficient. This return will be filed by each registered person i.e. each Nodal Officer. However, for the initial months upto Sept. 2017, the work of filing returns has been given to M/s DSC & Co, CA firm. 	<p>Each Nodal Officer (NO) need to supply the requisite consolidated information as per format enclosed to M/s DSC & Co as per the schedule given below:</p> <p>01 to 15 day – by 20th of the month 16 to last day of month– by 05th of the following month.</p>
GSTR-2	Monthly	15 th of the following month	<p>Statement of inward supplies:</p> <ul style="list-style-type: none"> It will become base for claiming ITC. Return (i.e. GSTR 2A) will be auto populated based on the GSTR-1 filed by other registered persons. The details of reverse charge receipts from unregistered persons and imports need to be fed manually. If any invoice is not uploaded by the input supplier or any mismatch is there then the same may be get corrected in return and persuasion with supplier shall be made for rectification. ITC may be claimed provisionally however the same will be reversed if supplier has not made correction in the next month's return. 	<p>M/s DSC & Co. will provide the details to each State Nodal Officer to verify. The Nodal Officer will verify the details given in GSTR-2 with the help of DDOs and revert with the feedback received from DDOs as per timeline given below:</p> <p>CA firm to NO- 11th of the following month. NO to DDO-12th of the following month. DDO to NO- 13th of the following month NO to CA firm- 14th of the following month</p>
GSTR-3	Monthly	20 th of the	<ul style="list-style-type: none"> Auto-populated based on GSTR-1 	This return will be filed by

		following month	and GSTR-2 covering -Outward supplies -All B2B inter and intra State supplies -All B2C inter-State supplies above the value of Rs. 2.5 lacs -Exports -Revision of tax of previous periods -Inward Supplies -Inter and intra State supplies received -Imports -Amendment to tax of previous periods -Credit to ITC Ledger • Tax liability to be discharged will be populated and the same needs to be paid at the time of filing GSTR 3 return.	the M/s DSC & Co on behalf of each Nodal Officer initially for three months.
GSTR-9	Annual	31 st December of the next financial year	This is the annual return which will contain various reconciliation and complete sale/purchase data for the previous Financial year.	The return will be filed by each Nodal Officer after get audited accounts from CA / Cost Accountants for which separate guidelines will be issued in due course.

12.3 The returns are based on each transaction / invoice. The system is designed to match Input Tax Credit and other details (import, export) etc. GSTR-1 has to be filed by the each registered person.

12.4 GSTR 2 for input supply and GSTR 3 for final monthly liability will be auto populated on the basis of GSTR-1 filed by other registered persons.

12.5 In case of mismatch, the input tax credit will be automatically reversed by the GSTN system.

12.6 If any omission or incorrect particulars therein, other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, is discovered then the same shall be rectified in the return to be furnished for the month during which such omission or incorrect particulars are noticed, subject to payment of interest as per GST Acts.

12.7 No rectification of any omission or incorrect particulars shall be allowed after the due date for furnishing of return for the month of September or second quarter following the end of the financial year, or the actual date of furnishing of relevant annual return, whichever is earlier.

13. List of Exempted Services

A list of Exempted Services is placed at **Annexure-4**.


14. Other related points:

14.1 Make sure that our registration number i.e. GSTIN has been mentioned by the vendor from whom goods / service has been taken otherwise Prasar Bharati will not be able to avail input tax credit.

- 14.2 Now value of supply includes late fee or interest, packing charges, insurance charges and other incidental/ ancillary charges also.
- 14.3 All capital goods except exempted goods will also be covered under GST.
- 14.4 If any registered person is receiving goods or services or both from unregistered persons then the GST under RCM is payable, however, if total taxable input supplies from unregistered persons in a day are less than Rs.5000 then no need to pay CGST on the same but SGST portion shall be payable.
- 14.5 The specific instructions for DDOs are being issued separately.
- 14.6 The purchases made from the unregistered persons will become costly (as unregistered dealer will not get any Input Tax Credit on the purchase made by them) hence the procurement of taxable goods and services shall be made from registered persons to the extent possible.

This circular may be circulated to all field units. The circular is also available on Prasar Bharati website.

Encl: Annexure 1 to 4


12/7/2017
(C.K. Jain)
DDG (Fin)

To

DG: DD
DG: AIR

Copy for information & necessary action to:

1. ADG (F) Doordarshan Doordarshan Bhawan, New Delhi.
2. ADG (F) AIR Akashvani Bhavan New Delhi
3. D.D.G. (Technical) for uploading on the website.
4. Pr. Accounts Officer, PB Sectt. New Delhi
5. PAO AIR & Doordarshan, Akashvani Bhavan New Delhi

Copy for information to:

1. PPS to CEO
2. PS to Member (Fin)

Responsibilities of Nodal Officers:

Under the GST regime, a separate registration has to be taken for each State and each registration will be treated a separate entity. Prasar Bharati has decided to take separate registration for both business vertical in each state. Under GST regime, the role of State Nodal Officer has become very crucial. The major responsibilities of State's Nodal Officer are outlined below:

- a) Get filled the Vendor Registration Form from all the clients and suppliers through DDOs/Field offices within the State under his vertical so that complete data of vendor can be maintained State-wise.
- b) Coordination with all DDOs/ field units/ stations/ Kendras which are under his registration for GST related work.
- c) Circulate his State's GSTIN among all suppliers.
- d) Ensure through DDOs and field units that his State's GSTIN has been updated by all supplier and clients of goods and services in their records and verify that the State GSTIN number has been shown on each invoice issued by the supplier so that the smooth Input Tax Credit can be availed.
- e) Ensure that no invoice has been entertained by any DDO under his vertical which is issued on or after 01.07.2017 but tax has been charged under subsumed tax laws i.e. Service tax/ excise/ VAT etc.
- f) As per CGST Act, in case total taxable input supplies from unregistered persons in a day are less than Rs.5000 then no need to pay CGST on the same but SGST portion shall be payable. For this purpose, Nodal Officer will liable to accumulate day-wise input supplies received from unregistered person and verify that whether there is any instance where supplies from any one or from all suppliers exceeds Rs.5000 a day.
- g) Ensure that DDOs under his vertical are submitting all information and correctly within prescribed time line.
- h) Nodal Officer has to maintain the copies of invoices and bill of supply for each inward and outward supply shown in GSTR 1 and GSTR 2. The copies of bills either be maintained and sent in electronic form or in physical form.
- i) Maintain the proper accounts and records for the prescribed time under GST Acts as mentioned in clause 11 of circular.
- j) Filing of monthly returns and annual return. However, the work for filing of monthly returns GSTR 1 and GSTR 3 has been handed over to CA firm M/s DSC & Co. for the initial period of 3 months upto Sept. 2017. The Nodal Officer has to coordinate with him. He will be responsible for provision of all related information for submission of these returns to CA firm as per time line given in circular above.
- k) The Nodal Officer will be responsible for consolidating the data required for GSTR 2 after receiving from all field units and DDOs. He should ensure that all inward supplies where ITC is allowed have been taken into account and liability on inward supplies under RCM has been calculated correctly.
- l) All invoices issued to clients during the month which must be sent to Mr Deepak Arora our GST Consultant by the 5th of the following month through email or in physical format positively.
- m) The Nodal Officer will reconcile all purchases made during the previous month from the registered dealers with the GSTR-2 auto-populated on GST portal and added the purchases made during the previous month in case the same are not appearing in the GSTR-2. As the GSTR-2 is the return will be filed by all the States by the 15th of the following month by each Nodal Officers, therefore he has to ensure that all the purchases made during the month must appear in the GSTR-2, because in case some purchases are not uploaded in this return it will be direct loss to the Prasar Bharati. Hence each Nodal

Officer has to verify the tax credit updated in GSTR-2 and ensure 100% accurate in this regards.

- n) He will be responsible for raising invoices required to be generated for the supplies received from unregistered dealers, Import(s) and other services under RCM.
- o) Liaison and coordinate with the Tax Authorities, concerned Directorate, field units and CA firm in relation to GST work.
- p) Payment of Tax payment under GST through his DDO.s
- q) He will be responsible for audit by auditors appointed by Prasar Bharati for this purpose.
- r) Ensure that the provisions of GST Acts and rules thereunder are duly complied with.

SERVICES UNDER REVERSE CHARGE 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%. The list of services that will be under reverse charge as approved by the GST Council is given 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.	Service	Provider of service	Percentage of service tax payable by service provider	Recipient of Service	Percentage of service tax payable by any person other than the service provider
1.	Taxable services provided or agreed to be provided by any person who is located in a non-taxable territory and received by any person located in the taxable territory other than non-assessee online recipient (OIDAR)	Any person who is located in a non-taxable territory	Nil	Any person located in the taxable territory other than non-assessee online recipient (Business Recipient)	100%
2.	Services provided or agreed to be provided by a goods transport agency (GTA) in respect of transportation of goods by road	Goods Transport Agency (GTA)	Nil	(a) any factory registered under or governed by the Factories Act, 1948; (b) any society registered under the Societies Registration Act, 1860 or under any other law for the time being in force in	100%

SERVICES UNDER REVERSE CHARGE AS APPROVED BY GST COUNCIL

Sl. No.	Service	Provider of service	Percentage of service tax payable by service provider	Recipient of Service	Percentage of service tax payable by any person other than the service provider
3.	Services provided or agreed to be provided by an individual advocate or firm of advocates by way of legal services, directly or indirectly	An individual advocate or firm of advocates	Nil	any part of India; (c) any co-operative society established by or under any law; (d) any person registered under CGST/SGST/UTGST Act; (e) any body corporate established, by or under any law; or (f) any partnership firm whether registered or not under any law including association of persons. (g) Casual taxable person	100%
4.	Services provided or agreed to be provided by an arbitral tribunal	An arbitral tribunal	Nil	Any business entity.	100%

SERVICES UNDER REVERSE CHARGE AS APPROVED BY GST COUNCIL

Sl. No.	Service	Provider of service	Percentage of service tax payable by service provider	Recipient of Service	Percentage of service tax payable by any person other than the service provider
5.	Sponsorship services	Any person	Nil	Anybody corporate or partnership firm.	100%
6.	<p>Services provided or agreed to be provided by Government or local authority excluding,-</p> <p>(1) renting of immovable property, and</p> <p>(2) services specified below-</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 Government;</p> <p>(ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an</p>	Government or local authority	Nil	Any business entity.	100%

SERVICES UNDER REVERSE CHARGE AS APPROVED BY GST COUNCIL

Sl. No.	Service	Provider of service	Percentage of service tax payable by service provider	Recipient of Service	Percentage of service tax payable by any person other than the service provider
8.	airport; (iii) transport of goods or passengers. Services provided or agreed to be provided 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	Nil	A company or a body corporate.	100%
9.	Services provided or agreed to be provided by an insurance agent to any person carrying on insurance business	An insurance agent	Nil	Any person carrying on insurance business.	100%
10.	Services provided or agreed to be provided by a recovery agent to a banking company or a financial institution or a non-banking financial company	A recovery agent	Nil	A banking company or a financial institution or a non-banking financial company.	100%
11.	Services by way of transportation of goods by a vessel from a place outside	A person located in non-taxable	Nil	Importer as defined under clause (26) of section 2 of the Customs Act, 1962.	100%

SERVICES UNDER REVERSE CHARGE AS APPROVED BY GST COUNCIL

Sl. No.	Service	Provider of service	Percentage of service tax payable by service provider	Recipient of Service	Percentage of service tax payable by any person other than the service provider
	India up to the customs station of clearance in India	territory to a person located in non-taxable territory			
17.	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	Author or music composer, photographer, artist, etc	NIL	Publisher, Music company, Producer	100%
18	Radio taxi or Passenger Transport Services provided through electronic commerce operator	Taxi driver or Rent a cab operator	Nil	Any person	100% by Electronic Commerce Operator

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

SCHEDULE OF GST RATES FOR SERVICES AS APPROVED BY GST COUNCIL

		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 Intellectual Property (IP) to attract the same rate as in respect of permanent transfer of IP;	12% 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

SCHEDULE OF GST RATES FOR SERVICES AS APPROVED BY GST COUNCIL

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	Same rate of GST and compensation cess as on supply

SCHEDULE OF GST RATES FOR SERVICES AS APPROVED BY GST COUNCIL

	applicable on supply of similar goods which involves any transfer of title in goods (supply of goods)	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.	<p>Services by Government or a local authority excluding the following services—</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 Government;</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; or</p> <p>(iv) any service, other than services covered under clauses (i) to (iii) above, provided to business entities.</p>
2.	Services by the Reserve Bank of India
3.	Services by a foreign diplomatic mission located in India
4.	<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>(i) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing or supply of farm labour;</p> <p>(ii) 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>(iii) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;</p> <p>(iv) loading, unloading, packing, storage or warehousing of agricultural produce;</p> <p>(v) agricultural extension services;</p> <p>(vi) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.</p>
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

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

Sl. No.	Services
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;

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

Sl. No.	Services
	<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 a turnover up to rupees twenty lakh (ten lakh rupees in a special category state) in the preceding financial year; or</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 up to rupees twenty lakh (ten lakh rupees in a special category state) in the preceding financial year;</p>
16.	<p>Services provided,-</p> <p>(a) by an educational institution to its students, faculty and staff;</p> <p>(b) to an educational institution, by way of,-</p> <p>(i) transportation of students, faculty and staff;</p> <p>(ii) catering, including any mid-day meals scheme sponsored by the Government;</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;</p> <p>upto higher secondary.</p> <p>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</p>
17.	<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 residential Post Graduate Programmes in Management for the Post Graduate</p>

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

Sl. No.	Services
	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)

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

Sl. No.	Services
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

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

Sl. No.	Services
	(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

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

Sl. No.	Services
	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:

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

Sl. No.	Services
	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 1 st 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 posed 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.

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

Sl. No.	Services
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

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

Sl. No.	Services
	<p>Council</p> <p>in relation to</p> <p>(a) the National Skill Development Programme implemented by the National Skill Development Corporation; or</p> <p>(b) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or</p> <p>(c) any other Scheme implemented by the National Skill Development Corporation.</p>
63.	<p>Services of assessing bodies empanelled centrally by Directorate General of Training, Ministry of Skill Development and Entrepreneurship by way of assessments under Skill Development Initiative (SDI) Scheme</p>
64.	<p>Services provided by training providers (Project implementation agencies) under Deen Dayal Upadhyaya Gramteen Kaushalya Yojana under the Ministry of Rural Development by way of offering skill or vocational training courses certified by National Council For Vocational Training.</p>
65.	<p>Services by way of sponsorship of sporting events organised,-</p> <p>(a) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, State, zone or Country;</p> <p>(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;</p> <p>(c) by Central Civil Services Cultural and Sports Board;</p> <p>(d) as part of national games, by Indian Olympic Association; or</p> <p>(e) under Panchayat Yuva Kreedda Aur Khel Abhiyaan (PYKKA) Scheme;</p>
66.	<p>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);</p>
67.	<p>Services by way of pure labour contracts of construction, erection, commissioning, or installation of</p>

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

Sl. No.	Services
68.	<p>original works pertaining to a single residential unit otherwise than as a part of a residential complex; 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) 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;</p> <p>(i) Jan Arogya Bima Policy;</p> <p>(j) National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana);</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; or</p> <p>(o) Coconut Palm Insurance Scheme;</p> <p>(p) Pradhan Mantri Suraksha Bima Yojana;</p> <p>(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</p> <p>(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>

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

Sl. No.	Services
	<p>(a) Janashree Bima Yojana (JBY); or</p> <p>(b) Aam Aadmi Bima Yojana (AABY);</p> <p>(c) Life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having maximum amount of cover of fifty thousand 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 Vandana Yojana; and</p> <p>(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;</p> <p>(ii) metro, monorail or tramway;</p> <p>(iii) inland waterways;</p> <p>(iv) public transport, other than predominantly for tourism purpose, in a vessel between places located in India; and</p> <p>(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;</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</p>

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

Sl. No.	Services
	<p>under clause (23BBA) of section 10 of the Income-tax Act: Provided that nothing contained in (b) of this exemption shall apply to,-</p> <p>(i) renting of rooms where charges are Rs 1000/- or more per day;</p> <p>(ii) renting of premises, community halls, kalyanmandapam or open area, etc where charges are Rs 10,000/- or more per day;</p> <p>(iii) renting of shops or other spaces for business or commerce where charges are Rs 10,000/- or more per month.</p>
74.	<p>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;</p>
75.	<p>Services by way of transportation by <u>rail</u> or a <u>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;</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>
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;</p> <p>(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>

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

Sl. No.	Services
	(c) 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 equipment's;
77.	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 clause (g); or (c) business facilitator or a business correspondent to an insurance company in a rural area;
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.	Services by way of right to admission to, - (i) circus, dance, or theatrical performance including drama or ballet; (ii) award function, concert, pageant, musical performance or any sporting event other than a recognized sporting event; (iii) recognised sporting event; where the consideration for admission is not more than Rs 250 per person in (i), (ii) and (iii) above.
81.	Services provided by Government or a local authority where the gross amount charged for such services does not exceed Rs.5000/. 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

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

Sl. No.	Services
82.	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/-]. (i) Health care services by a clinical establishment, an authorised medical practitioner or para-medics; (ii) Services provided by way of transportation of a patient in an ambulance, other than those specified in (i) above;
83.	New Exemption: 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)

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