

Exempted Services under GST

State Tax (Rate) Notification No. 1136 - F.T. dated 28.06.2017

(Corresponding to Central Tax (Rate) Notification No. 12/2017-CT(R) dated 28.06.2017)

[As amended up to 31.03.2026]

Superscript No.	State Notification No.	w.e.f	Central Notification No.
1	1498 F.T. dated 22.08.2017	22.08.2017	21/2017 (Rate) – 22.08.2017
2	1685 F.T. dated 21.09.2017	21.09.2017	25/2017 (Rate) – 21.09.2017
3	1762 F.T. dated 10.10.2017	29.09.2017	30/2017 (Rate) – 29.09.2017
4	1796 F.T. dated 13.10.2017	13.10.2017	32/2017 (Rate) – 13.10.2017
5	2025 F.T. dated 14.11.2017	15.11.2017	47/2017 (Rate) – 14.11.2017
6	130 F.T. dated 25.01.2018	25.01.2018	02/2018 (Rate) – 25.01.2018
7	1030 F.T. dated 27.07.2018	27.07.2018	14/2018 (Rate) – 26.07.2018
8	1426 F.T. dated 28.09.2018	20.09.2018	23/2018 (Rate) – 20.09.2018
9	1901 F.T. dated 31.12.2018	01.01.2019	28/2018 (Rate) – 31.12.2018
10	553 F.T. dated 29.03.2019	01.04.2019	04/2019 (Rate) – 29.03.2019
11	1311-F.T. dated 31.07.2019	01.08.2019	13/2019 (Rate) – 31.07.2019
12	1700-F.T. dated 30.09.2019	01.10.2019	21/2019 (Rate) – 30.09.2019
13	38-F.T. dated 07.01.2020	01.01.2020	28/2019 (Rate) – 31.12.2019
14	840-F.T. dated 15.10.2020	01.10.2020	04/2020 (Rate) – 30.09.2020
15	868-F.T. dated 04.11.2020	16.10.2020	05/2020 (Rate) – 16.10.2020
16	1234-F.T. dated 21.10.2021	01.10.2021	07/2021 (Rate) – 30.09.2021
17	38-F.T. dated 10.01.2022	01.01.2022	16/2021 (Rate) – 18.11.2021
18	1394 - F.T. dated 23.08.2022	18.07.2022	04/2022 (Rate) – 13.07.2022
19	80 - F.T. dated 17.01.2023	01.01.2023	15/2022 (Rate) – 30.12.2022
20	383 - F.T. dated 16.03.2023	01.03.2023	01/2023 (Rate) – 28.02.2023
21	1481 F.T. dated 24.08.2023	27.07.2023	07/2023 (Rate) – 26.07.2023
22	2151 F.T. dated 07.12.2023	20.10.2023	13/2023 (Rate) – 19.10.2023
23	1273 F.T. dated 07.08.2024	15.07.2024	04/2024 (Rate) – 12.07.2024
24	1786 F.T. dated 22.11.2024	10.10.2024	08/2024 (Rate) – 08.10.2024
25	346 F.T. dated 03.03.2025	16.01.2025	06/2025 (Rate) – 16.01.2025
25A	346 F.T. dated 03.03.2025	01.04.2025	06/2025 (Rate) – 16.01.2025
26	1637-F.T. dated 19.09.2025	22.09.2025	16/2025 (Rate) – 17.09.2025

****DISCLAIMER: This compilation is made on the basis of relevant Rate notifications and is for reference only.
The original notifications may be referred for authenticity.**

No. 1136–F.T., the 28th day of June, 2017. — In exercise of the powers conferred by ¹⁰~~sub-section (1) of section 11~~¹⁰ [sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148] of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), the Governor, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of services of description as specified in column (3) of the Table below from so much of the State tax leviable thereon under sub-section (1) of section 9 of the said Act, as is in excess of the said tax calculated at the rate as specified in the corresponding entry in column (4) of the said Table, unless specified otherwise, subject to the relevant conditions as specified in the corresponding entry in column (5) of the said Table, namely:-

Table

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
(1)	(2)	(3)	(4)	(5)
1	Chapter 99	Services by an entity registered under section 12AA ¹⁶ [or 12AB] of the Income-tax Act, 1961 (43 of 1961) by way of charitable activities.	Nil	Nil
2	Chapter 99	Services by way of transfer of a going concern, as a whole or an independent part thereof.	Nil	Nil
3	Chapter 99	Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority ¹⁷ or a Governmental authority ⁶ or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	Nil
⁶ 3A	⁶ Chapter 99	⁶ Composite supply of goods and services in which the value of supply of goods constitutes not more than 25	⁶ Nil	⁶ Nil

		per cent. of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority ¹⁷ or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.		
²² 3B	²² Chapter 99	²² Services provided to a Governmental Authority by way of – (a) water supply; (b) public health; (c) sanitation conservancy; (d) solid waste management; and (e) slum improvement and upgradation.	²² Nil	²² Nil
4	Chapter 99	Services by ⁷ Central Government, State Government, Union territory, local authority or governmental authority by way of any activity in relation to any function entrusted to a municipality under article 243 W of the Constitution.	Nil	Nil
5	Chapter 99	Services by a ⁴ [governmental authority] ^{7/4} [Central Government, State Government, Union territory, local authority or Governmental Authority] by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution.	Nil	Nil
6	Chapter 99	Services by the Central Government, State Government, Union territory or local authority excluding the following services— (a) services by the Department of Posts ²² [and the Ministry of Railways (Indian Railways)] ¹⁸ by way of speed post, express parcel	Nil	Nil

		<p>post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory;</p> <p>(b) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(c) transport of goods or passengers; or</p> <p>(d) any service, other than services covered under entries (a) to (c) above, provided to business entities.</p>		
7	Chapter 99	<p>Services provided by the Central Government, State Government, Union territory or local authority to a business entity with an aggregate turnover of up to ¹²twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year¹² [such amount in the preceding financial year as makes it eligible for exemption from registration under the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017)].</p> <p><i>Explanation.-</i> For the purposes of this entry, it is hereby clarified that the provisions of this entry shall not be applicable to-</p> <p>(a) services,-</p> <p>(i) by the Department of Posts ²²[and the Ministry of Railways (Indian Railways)] ¹⁸by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory;</p> <p>(ii) in relation to an aircraft or a vessel, inside or outside the</p>	Nil	Nil

		precincts of a port or an airport; (iii) of transport of goods or passengers; and (b) services by way of renting of immovable property.		
8	Chapter 99	Services provided by the Central Government, State Government, Union territory or local authority to another Central Government, State Government, Union territory or local authority: Provided that nothing contained in this entry shall apply to services- (i) by the Department of Posts ²² [and the Ministry of Railways (Indian Railways)] ¹⁸ by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory; (ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport; (iii) of transport of goods or passengers.	Nil	Nil
9	Chapter 99	Services provided by Central Government, State Government, Union territory or a local authority where the consideration for such services does not exceed five thousand rupees: Provided that nothing contained in this entry shall apply to- (i) services by the Department of Posts ²² [and the Ministry of Railways (Indian Railways)] ¹⁸ by way of speed post, express parcel post, life insurance, and	Nil	Nil

		<p>agency services provided to a person other than the Central Government, State Government, Union territory;</p> <p>(ii) services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;</p> <p>(iii) transport of goods or passengers:</p> <p>Provided further that in case where continuous supply of service, as defined in sub-section (33) of section 2 of the West Bengal Goods and Services Tax Act, 2017, is provided by the State Government, Central Government, Union territory or a local authority, the exemption shall apply only where the consideration charged for such service does not exceed five thousand rupees in a financial year.</p>		
¹ 9A	¹ Chapter 99	¹ Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India.	¹ Nil	¹ Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 World Cup 2017.
¹² 9AA	¹² Chapter 99	¹² Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020 to be hosted in India ¹⁶ whenever rescheduled.	¹² Nil	¹² Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 Women's World Cup

				2020.
¹⁶ 9AB	¹⁶ Chapter 99	¹⁶ Services provided by and to Asian Football Confederation (AFC) and its subsidiaries directly or indirectly related to any of the events under AFC Women's Asia Cup 2022 to be hosted in India.	¹⁶ Nil	¹⁶ Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under AFC Women's Asia Cup 2022.
³ 9B	³ Chapter 99	³ Supply of services associated with transit cargo to Nepal and Bhutan (landlocked countries).	³ Nil	³ Nil
⁴ 9C	⁴ Chapter 99	⁴ Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants.	⁴ Nil	⁴ Nil
⁷ 9D	⁷ Chapter 99	⁷ Services by an old age home run by Central Government, State Government or by an entity registered under section 12AA ¹⁶ [or 12AB] of the Income-tax Act, 1961 (43 of 1961) to its residents (aged 60 years or more) against consideration upto twenty-five thousand rupees per month per member provided that the consideration charged is inclusive of charges for boarding, lodging and maintenance.	⁷ Nil	⁷ Nil
²³ 9E	²³ Chapter 99	²³ Services provided by Ministry of Railways (Indian Railways) to individuals by way of – (a) sale of platform tickets; (b) facility of retiring rooms / waiting rooms; (c) cloak room services;	²³ Nil	²³ Nil

		(d) battery operated car services.		
²³ 9F	²³ Chapter 99	²³ Services provided by one zone/division under Ministry of Railways (Indian Railways) to another zone(s)/division(s) under Ministry of Railways (Indian Railways).	²³ Nil	²³ Nil
²³ 9G	²³ Chapter 99	²³ Services provided by Special Purpose Vehicles (SPVs) to Ministry of Railways (Indian Railways) by way of allowing Ministry of Railways (Indian Railways) to use the infrastructure built and owned by them during the concession period against consideration and services of maintenance supplied by Ministry of Railways (Indian Railways) to SPVs in relation to the said infrastructure built and owned by the SPVs during the concession period against consideration.	²³ Nil	²³ Nil
10	Heading 9954	Services provided by way of pure labour contracts of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of a civil structure or any other original works pertaining to the beneficiary-led individual house construction or enhancement under the Housing for All (Urban) Mission or Pradhan Mantri Awas Yojana.	Nil	Nil
⁷ 10A	⁷ Heading 9954	⁷ Services supplied by electricity distribution utilities by way of construction, erection, commissioning, or installation of infrastructure for extending electricity distribution network upto the tube well of the farmer or agriculturalist for agricultural use.	⁷ Nil	⁷ Nil
11	Heading 9954	Services by way of pure labour contracts of construction, erection, commissioning, or installation of original works pertaining to a single	Nil	Nil

		residential unit otherwise than as a part of a residential complex.		
¹ 11A	¹ Heading 9961 or Heading 9962	^{5/4}Service provided by Fair Price Shops to central Government by way of sale of wheat, rice and coarse grains under Public Distribution System (PDS) against consideration in the form of commission or margin. ⁵ Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin.	¹ Nil	¹ Nil
^{15/4}11B	^{15/4}Heading 9961 or Heading 9962	^{15/4}Service provided by Fair Price Shops to State Government by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin.	^{15/4}Nil	^{15/4}Nil
12	²³Heading 9963 or Heading 9972	Services by way of renting of residential dwelling for use as residence ¹⁸ [except where the residential dwelling is rented to a registered person.] ¹⁹ [Explanation ²³ [1]. - For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where, – (i) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and (ii) such renting is on his own account and not that of the proprietorship concern.]	Nil	Nil

		<p>²³[<i>Explanation 2.</i>- Nothing contained in this entry shall apply to-</p> <p>(a) accommodation services for students in student residences; and</p> <p>(b) accommodation services provided by Hostels, Camps, Paying Guest accommodations and the like.]</p>		
²³ 12A	²³ Heading 9963	<p>²³Supply of accommodation services having value of supply less than or equal to twenty thousand rupees per person per month provided that the accommodation service is supplied for a minimum continuous period of 90 days.</p>	²³ Nil	²³ Nil
13	<p>Heading 9963 or Heading 9972 or Heading 9995 or any other Heading of Section 9</p>	<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 ¹⁶[or 12AB] of the Income-tax Act, 1961 (hereinafter referred to as the Income-tax Act) or a trust or an institution registered under sub clause (v) of clause (23C) of section 10 of the Income-tax Act or a body or an authority covered under clause (23BBA) of section 10 of the said Income-tax Act:</p> <p>Provided that nothing contained in entry (b) of this exemption shall apply to,-</p> <p>(i) renting of rooms where charges are one thousand rupees or more per day;</p> <p>(ii) renting of premises, community halls, kalyanmandapam or open</p>	Nil	Nil

		<p>area, and the like where charges are ten thousand rupees or more per day;</p> <p>(iii) renting of shops or other spaces for business or commerce where charges are ten thousand rupees or more per month.</p>		
¹⁸ 14	¹⁸ Heading 9963	¹⁸Services by a hotel, inn, guest house, club or campsite, by whatever name called, for residential or lodging purposes, having ⁷[declared tariff] ⁷[value of supply] of a unit of accommodation below ¹²[or equal to] one thousand rupees per day or equivalent.	¹⁸ Nil	¹⁸ Nil
15	Heading 9964	<p>Transport of passengers, with or without accompanied belongings, by –</p> <p>¹⁸(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;</p> <p>¹⁸(a) air in economy class, embarking from or terminating in an airport located in the state of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, or Tripura or at Bagdogra located in West Bengal;</p> <p>(b) non-airconditioned contract carriage other than radio taxi, for transportation of passengers, excluding tourism, conducted tour, charter or hire; or</p> <p>(c) stage carriage other than air-</p>	Nil	Nil

		<p>conditioned stage carriage.</p> <p>¹⁷Provided that nothing contained in items (b) and (c) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017).</p>		
16	Heading 9964	<p>Services provided to the Central Government, by way of transport of passengers with or without accompanied belongings, by air, embarking from or terminating at a regional connectivity scheme airport, against consideration in the form of viability gap funding:</p> <p>Provided that nothing contained in this entry shall apply on or after the expiry of a period of one year⁶ [three years] from the date of commencement of operations of the regional connectivity scheme airport as notified by the Ministry of Civil Aviation.</p>	Nil	Nil
17	Heading 9964	<p>Service of transportation of passengers, with or without accompanied belongings, by—</p> <p>(a) railways in a class other than—</p> <p>(i) first class; or</p> <p>(ii) an air-conditioned coach;</p> <p>(b) metro, monorail or tramway;</p> <p>(c) inland waterways;</p> <p>(d) public transport, other than predominantly for tourism purpose, in a vessel between places located in India; and</p> <p>(e) metered cabs or auto rickshaws (including e-rickshaws).</p> <p>¹⁷Provided that nothing contained in items (e) above shall apply to services supplied through an</p>	Nil	Nil

		electronic commerce operator, and notified under sub-section (5) of Section 9 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017).		
18	Heading 9965	Services by way of transportation of goods- (a) by road except the services of— (i) a goods transportation agency; (ii) a courier agency; (b) by inland waterways. ²⁶ <i>Explanation.</i> - Nothing contained in this entry shall apply to: (i) local delivery services provided by an Electronic Commerce Operator; or (ii) local delivery services provided through an Electronic Commerce Operator.	Nil	Nil
19	Heading 9965	Services by way of transportation of goods by an aircraft from a place outside India upto the customs station of clearance in India.	Nil	Nil
⁶ 19A	⁶ Heading 9965	⁶ Services by way of transportation of goods by an aircraft from customs station of clearance in India to a place outside India.	⁶ Nil	⁶ Nothing contained in this serial number shall apply after the 30th day of September, ⁷ 2018 ^{12/7} 2019 ^{14/12} 2020 ^{16/14} 2021 ¹⁶ 2022.
⁶ 19B	⁶ Heading 9965	⁶ Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India.	⁶ Nil	⁶ Nothing contained in this serial number shall apply after the 30th day of September, ⁷ 2018 ^{12/7} 2019 ^{14/12} 2020 ^{16/14} 2021 ¹⁶ 2022.
¹⁵ 19C	¹⁵ 9965	^{21/45}Satellite launch services supplied by Indian Space Research Organisation, Antrix Corporation Limited or New Space India Limited.	¹⁵ Nil	¹⁵ Nil

		²¹ [Satellite launch services.]		
20	Heading 9965	<p>Services by way of transportation by rail or a vessel from one place in India to another of the following goods –</p> <p>(a) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap;</p> <p>(b) defence or military equipments;</p> <p>(c) newspaper or magazines registered with the Registrar of Newspapers;</p> <p>¹⁸(d) railway equipments or materials;</p> <p>(e) agricultural produce;</p> <p>(f) milk, salt and food grain including flours, pulses and rice; and</p> <p>(g) organic manure.</p>	Nil	Nil
21	Heading 9965 or Heading 9967	<p>Services provided by a goods transport agency, by way of transport in a goods carriage of –</p> <p>(a) agricultural produce;</p> <p>¹⁸(b) goods, where consideration charged for the transportation of goods on a consignment transported in a single carriage does not exceed one thousand five hundred rupees;</p> <p>¹⁸(c) goods, where consideration charged for transportation of all such goods for a single consignee does not exceed rupees seven hundred and fifty;</p> <p>(d) milk, salt and food grain including flour, pulses and rice;</p> <p>(e) organic manure;</p> <p>(f) newspaper or magazines registered with the Registrar of Newspapers;</p> <p>(g) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap; or</p>	Nil	Nil

		(h) defence or military equipments.		
⁴ 21A	⁴ Heading 9965 or Heading 9967	<p>⁴Services provided by a goods transport agency to an unregistered person, including an unregistered casual taxable person, other than the following recipients, namely: —</p> <p>(a) any factory registered under or governed by the Factories Act, 1948 (63 of 1948); or</p> <p>(b) any Society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or</p> <p>(c) any Co-operative Society established by or under any law for the time being in force; or</p> <p>(d) any body corporate established, by or under any law for the time being in force; or</p> <p>(e) any partnership firm whether registered or not under any law including association of persons;</p> <p>(f) any casual taxable person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.</p>	⁴ Nil	⁴ Nil
⁹ 21B	⁹ Heading 9965 or Heading 9967	<p>⁹Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to, —</p> <p>(a) a Department or Establishment of the Central Government or State Government or Union territory; or</p> <p>(b) local authority; or</p>	⁹ Nil	⁹ Nil

		(c) Governmental agencies, which has taken registration under the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services.		
22	Heading 9966 or Heading 9973	<p>Services by way of giving on hire –</p> <p>(a) to a state transport undertaking, a motor vehicle meant to carry more than twelve passengers; or</p> <p>¹¹[(aa) to a local authority, an Electrically operated vehicle meant to carry more than twelve passengers; or</p> <p><i>Explanation:</i> For the purposes of this entry, "Electrically operated vehicles" means vehicles falling under Chapter 87 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles.]</p> <p>(b) to a goods transport agency, a means of transportation of goods.</p> <p>⁶[(c) motor vehicle for transport of students, faculty and staff, to a person providing services of transportation of students, faculty and staff to an educational institution providing services by way of pre-school education and education upto higher secondary school or equivalent.]</p>	Nil	Nil
23	Heading 9967	Service by way of access to a road or a bridge on payment of toll	Nil	Nil

		charges.		
^{19/4} 23A	^{19/4} Heading 9967	^{19/4}Service by way of access to a road or a bridge on payment of annuity	^{19/4} Nil	^{19/4} Nil
24	Heading 9967 or Heading 9985	Services by way of loading, unloading, packing, storage or warehousing of rice.	Nil	Nil
⁷ 24A	⁷ Heading 9967 or Heading 9985	⁷ Services by way of warehousing of minor forest produce.	⁷ Nil	⁷ Nil
¹² 24B	¹² Heading 9967 or Heading 9985	^{18/12}Services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, coffee and tea. ¹⁸ Services by way of storage or warehousing of cereals, pulses, fruits and vegetables	¹² Nil	¹² Nil
¹⁸ 24C	¹⁸ Chapter 9968	¹⁸ Services by the Department of Posts by way of post card, inland letter, book post and ordinary post (envelopes weighing less than 10 grams).	¹⁸ Nil	¹⁸ Nil
25	Heading 9969	Transmission or distribution of electricity by an electricity transmission or distribution utility.	Nil	Nil
²⁴ 25A	²⁴ Heading 9969 or Heading 9986	²⁴ Supply of services by way of providing metering equipment on rent, testing for meters/transformers / capacitors etc., releasing electricity connection, shifting of meters/service lines, issuing duplicate bills etc., which are incidental or ancillary to the supply of ²⁵transmission and distribution ²⁵ [transmission or distribution] of electricity provided by electricity ²⁵transmission and	²⁴ Nil	²⁴ Nil

		distribution ²⁵ [transmission or distribution] utilities to their consumers.		
¹⁸ 26	¹⁸ Heading 9971	¹⁸ Services by the Reserve Bank of India.	¹⁸ Nil	¹⁸ Nil
27	Heading 9971	Services by way of— (a) extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount (other than interest involved in credit card services); (b) <i>inter se</i> sale or purchase of foreign currency amongst banks or authorised dealers of foreign exchange or amongst banks and such dealers.	Nil	Nil
⁹ 27A	⁹ Heading 9971	⁹ Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri JhannDhanYojana (PMJDY).	⁹ Nil	⁹ Nil
28	Heading 9971 or Heading 9991	Services of life insurance business provided by way of annuity under the National Pension System regulated by the Pension Fund Regulatory and Development Authority of India under the Pension Fund Regulatory and Development Authority Act, 2013 (23 of 2013).	Nil	Nil
29	Heading 9971 or Heading 9991	Services of life insurance business provided or agreed to be provided by the Army, Naval and Air Force Group Insurance Funds to members of the Army, Navy and Air Force, respectively, under the Group Insurance Schemes of the Central Government.	Nil	Nil
⁶ 29A	⁶ Heading 9971 or Heading 9991	⁶ Services of life insurance provided or agreed to be provided by the Naval Group Insurance Fund to the personnel of Coast Guard under the Group Insurance Schemes of the Central Government.	⁶ Nil	⁶ Nil

¹² 29B	¹² Heading 9971 or Heading 9991	¹² Services of life insurance provided or agreed to be provided by the Central Armed Police Forces (under Ministry of Home Affairs) Group Insurance Funds to their members under the Group Insurance Schemes of the concerned Central Armed Police Force.	¹² Nil	¹² Nil
30	Heading 9971 or Heading 9991	Services by the Employees' State Insurance Corporation to persons governed under the Employees' State Insurance Act, 1948 (34 of 1948).	Nil	Nil
31	Heading 9971	Services provided by the Employees Provident Fund Organisation to the persons governed under the Employees Provident Funds and the Miscellaneous Provisions Act, 1952 (19 of 1952).	Nil	Nil
⁷ 31A	⁷ Heading 9971 or Heading 9991	⁷ Services by Coal Mines Provident Fund Organization to persons governed by the Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948 (46 of 1948).	⁷ Nil	⁷ Nil
⁷ 31B	⁷ Heading 9971 or Heading 9991	⁷ Services by National Pension System (NPS) Trust to its members against consideration in the form of administrative fee	⁷ Nil	⁷ Nil
¹⁸32	¹⁸Heading 9971	¹⁸Services provided by the Insurance Regulatory and Development Authority of India to insurers under the Insurance Regulatory and Development Authority of India Act, 1999 (41 of 1999).	¹⁸Nil	¹⁸Nil
¹⁸33	¹⁸Heading 9971	¹⁸Services provided by the Securities and Exchange Board of India set up under the Securities and Exchange Board of India Act, 1992 (15 of 1992) by way of protecting the interests of investors in securities and to promote the development of, and to regulate, the securities	¹⁸Nil	¹⁸Nil

		<u>market.</u>		
34	Heading 9971	<p>Services by an acquiring bank, to any person in relation to settlement of an amount upto two thousand rupees in a single transaction transacted through credit card, debit card, charge card or other payment card service.</p> <p><i>Explanation.</i>— For the purposes of this entry, “acquiring bank” means any banking company, financial institution including non-banking financial company or any other person, who makes the payment to any person who accepts such card.</p>	Nil	Nil
⁷ 34A	⁷ Heading 9971	⁷ Services supplied by Central Government, State Government, Union territory to their undertakings or Public Sector Undertakings (PSUs) by way of guaranteeing the loans taken by such undertakings or PSUs from the ⁹ [banking companies and] financial institutions.	⁷ Nil	⁷ Nil
35	Heading 9971 or Heading 9991	<p>Services of general insurance business provided under following schemes –</p> <p>(a) Hut Insurance Scheme;</p> <p>(b) Cattle Insurance under Swarnajaynti Gram Swarozgar Yojna (earlier known as Integrated Rural Development Programme);</p> <p>(c) Scheme for Insurance of Tribals;</p> <p>(d) Janata Personal Accident Policy and Gramin Accident Policy;</p> <p>(e) Group Personal Accident Policy for Self-Employed Women;</p> <p>(f) Agricultural Pumpset and Failed Well Insurance;</p> <p>(g) premia collected on export credit insurance;</p>	Nil	Nil

		<p>(h) ¹Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme ¹[Restructured Weather Based Crop Insurance Scheme (RWCIS)], approved by the Government of India and implemented by the Ministry of Agriculture;</p> <p>(i) Jan Arogya Bima Policy;</p> <p>(j) ¹National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana) ¹[Pradhan Mantri Fasal Bima Yojana (PMFBY)];</p> <p>(k) Pilot Scheme on Seed Crop Insurance;</p> <p>(l) Central Sector Scheme on Cattle Insurance;</p> <p>(m) Universal Health Insurance Scheme;</p> <p>(n) Rashtriya Swasthya Bima Yojana;</p> <p>(o) Coconut Palm Insurance Scheme;</p> <p>(p) Pradhan Mantri Suraksha Bima Yojna;</p> <p>(q) Niramaya Health Insurance Scheme implemented by the Trust constituted under the provisions of the National Trust for the Welfare of Persons with Autism, Cerebral Palsy, Mental Retardation and Multiple Disabilities Act, 1999 (44 of 1999).</p> <p>¹²(r) Bangla Shasya Bima</p>		
36	Heading 9971 or Heading 9991	<p>Services of life insurance business provided under following schemes-</p> <p>(a) Janashree Bima Yojana;</p> <p>(b) Aam Aadmi Bima Yojana;</p> <p>(c) Life micro-insurance product as approved by the Insurance Regulatory and Development Authority, having maximum amount of cover of ⁶fifty</p>	Nil	Nil

		<p>thousand ⁶[two lakhs] rupees;</p> <p>(d) Varishtha Pension Bima Yojana;</p> <p>(e) Pradhan Mantri Jeevan Jyoti Bima Yojana;</p> <p>(f) Pradhan Mantri Jan Dhan Yojana;</p> <p>(g) Pradhan Mantri Vaya Vandana Yojana.</p>		
⁶ 36A	⁶ Heading 9971 or Heading 9991	⁶ Services by way of reinsurance of the insurance schemes specified in serial number 35 or 36 ⁷ [or 40].	⁶ Nil	⁶ Nil
²⁵ 36B	²⁵ Heading 9971 or Heading 9991	²⁵ Services of insurance provided by the Motor Vehicle Accident Fund, constituted under section 164B of the Motor Vehicles Act, 1988 (59 of 1988), against contributions made by insurers out of the premiums collected for third party insurance of motor vehicles.	²⁵ Nil	²⁵ Nil
²⁶ 36C	²⁶ Heading 9971	<p>²⁶Services of life insurance business provided by an insurer to the insured, where the insured is not a group.</p> <p>[Please refer to clause (zfb) in para 2]</p> <p><i>Explanation:</i> For the removal of doubts, it is hereby clarified that:</p> <p>a. This exemption shall apply to a contract of insurance where the insured is an individual, or an individual and family of the said individual.</p> <p>b. For the purposes of (a) above, family shall include all individuals insured as family in the contract of insurance.</p>	²⁶ Nil	²⁶ Nil

²⁶ 36D	²⁶ Heading 9971	<p>²⁶Services of health insurance business provided by an insurer to the insured, where the insured is not a group.</p> <p>[Please refer to clause (zfb) in para 2]</p> <p><i>Explanation:</i> For the removal of doubts, it is hereby clarified that:</p> <p>a. This exemption shall apply to a contract of insurance where the insured is an individual, or an individual and family of the said individual.</p> <p>b. For the purposes of (a) above, family shall include all individuals insured as family in the contract of insurance.</p>	²⁶ Nil	²⁶ Nil
²⁶ 36E	²⁶ Heading 9971	²⁶ Reinsurance of the insurance services specified in serial numbers 36C or 36D.	²⁶ Nil	²⁶ Nil
37	Heading 9971 or Heading 9991	Services by way of collection of contribution under the Atal Pension Yojana.	Nil	Nil
38	Heading 9971 or Heading 9991	Services by way of collection of contribution under any pension scheme of the State Governments.	Nil	Nil
39	Heading 9971 or Heading 9985	<p>Services by the following persons in respective capacities –</p> <p>(a) business facilitator or a business correspondent to a banking company with respect to accounts in its rural area branch;</p> <p>(b) any person as an intermediary to a business facilitator or a business correspondent with respect</p>	Nil	Nil

		to services mentioned in entry (a); or (c) business facilitator or a business correspondent to an insurance company in a rural area.		
⁶ 39A	⁶ Heading 9971	<p>⁶Services by an intermediary of financial services located in a multi services SEZ with International Financial Services Centre (IFSC) status to a customer located outside India for international financial services in currencies other than Indian rupees (INR).</p> <p><i>Explanation.-</i> For the purposes of this entry, the intermediary of financial services in IFSC is a person,-</p> <p>(i) who is permitted or recognised as such by the Government of India or any Regulator appointed for regulation of IFSC; or</p> <p>(ii) who is treated as a person resident outside India under the Foreign Exchange Management (International Financial Services Centre) Regulations, 2015; or</p> <p>(iii) who is registered under the Insurance Regulatory and Development Authority of India (International Financial Service Centre) Guidelines, 2015 as IFSC Insurance Office; or</p> <p>(iv) who is permitted as such by Securities and Exchange Board of India (SEBI) under the Securities and Exchange Board of India (International Financial Services Centres) Guidelines, 2015.</p>	⁶ Nil	⁶ Nil
40	Heading 9971 or	Services provided to the Central Government, State Government,	Nil	Nil

	Heading 9991	Union territory under any insurance scheme for which total premium is paid by the Central Government, State Government, Union territory.		
41	Heading 9972	<p>⁴One time upfront amount (called as premium, salami, cost, price, development charges or by any other name) leviable in respect of the service, by way of granting long term (thirty years, or more) lease of industrial plots, provided by the State Government Industrial Development Corporations or Undertakings to industrial units.</p> <p>⁴Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more of industrial plots or plots for development of infrastructure for financial business, provided by the State Government Industrial Development Corporations or Undertakings or by any other entity having ¹³50 ¹³[20] per cent. or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area.</p> <p>⁸<i>Explanation.</i>– For the purpose of this exemption, the Central Government, State Government or Union territory shall have ¹³50 ¹³[20] per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.</p>	Nil	<p>¹³[Provided that the leased plots shall be used for the purpose for which they are allotted, that is, for industrial or financial activity in an industrial or financial business area:</p> <p>Provided further that the State Government concerned shall monitor and enforce the above condition as per the order issued by the State Government in this regard:</p> <p>Provided also that in case of any violation or subsequent change of land use, due to any reason whatsoever, the original lessor, original lessee as well as any subsequent lessee or buyer or owner shall be jointly and severally liable to pay such amount of State tax, as would have been payable on the upfront</p>

				<p>amount charged for the long term lease of the plots but for the exemption contained herein, along with the applicable interest and penalty:</p> <p>Provided also that the lease agreement entered into by the original lessor with the original lessee or subsequent lessee, or sub-lessee, as well as any subsequent lease or sale agreements, for lease or sale of such plots to subsequent lessees or buyers or owners shall incorporate in the terms and conditions, the fact that the State tax was exempted on the long term lease of the plots by the original lessor to the original lessee subject to above condition and that the parties to the said agreements undertake to comply with the same.]</p>
¹⁰ 41A	¹⁰ Heading 9972	¹⁰ Service by way of transfer of development rights (herein refer TDR) or Floor Space Index (FSI) (including additional FSI) on or after 1st April, 2019 for construction of	¹⁰ Nil	¹⁰ Provided that the promoter shall be liable to pay tax at the applicable rate, on reverse charge

		<p>residential apartments by a promoter in a project, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> <p>The amount of GST exemption available for construction of residential apartments in the project under this notification shall be calculated as under:</p> <p>[GST payable on TDR or FSI(including additional FSI) or both for construction of the project] × (carpet area of the residential apartments in the project ÷ Total carpet area of the residential and commercial apartments in the project)</p>	<p>basis, on such proportion of value of development rights, or FSI (including additional FSI), or both, as is attributable to the residential apartments, which remain un-booked on the date of issuance of completion certificate, or first occupation of the project, as the case may be, in the following manner –</p> <p>[GST payable on TDR or FSI(including additional FSI) or both for construction of the residential apartments in the project but for the exemption contained herein] × (carpet area of the residential apartments in the project which remain un- booked on the date of issuance of completion certificate or first occupation ÷ Total carpet area of the residential apartments in the project)</p>
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				<p>Provided further that tax payable in terms of the first proviso hereinabove shall not exceed 0.5 per cent. of the value in case of affordable residential apartments and 2.5 per cent. of the value in case of residential apartments other than affordable residential apartments remaining un-booked on the date of issuance of completion certificate or first occupation</p> <p>The liability to pay central tax on the said portion of the development rights or FSI, or both, calculated as above, shall arise on the date of completion or first occupation of the project, as the case may be, whichever is earlier.</p>
¹⁰ 41B	¹⁰ Heading 9972	¹⁰ Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more, on or after 01.04.2019, for construction of residential apartments by a promoter in a project, intended for sale to a	¹⁰ Nil	¹⁰ Provided that the promoter shall be liable to pay tax at the applicable rate, on reverse charge basis, on such proportion of upfront amount (called as premium,

		<p>buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> <p>The amount of GST exemption available for construction of residential apartments in the project under this notification shall be calculated as under:</p> <p>[GST payable on upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable for long term lease of land for construction of the project] × (carpet area of the residential apartments in the project ÷ Total carpet area of the residential and commercial apartments in the project).</p>	<p>salami, cost, price, development charges or by any other name) paid for long term lease of land, as is attributable to the residential apartments, which remain un- booked on the date of issuance of completion certificate, or first occupation of the project, as the case may be, in the following manner –</p> <p>[GST payable on upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable for long term lease of land for construction of the residential apartments in the project but for the exemption contained herein] × (carpet area of the residential apartments in the project which remain un- booked on the date of issuance of completion certificate or first</p>
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			<p>occupation ÷ Total carpet area of the residential apartments in the project);</p> <p>Provided further that the tax payable in terms of the first proviso shall not exceed 0.5 per cent. of the value in case of affordable residential apartments and 2.5 per cent. of the value in case of residential apartments other than affordable residential apartments remaining un-booked on the date of issuance of completion certificate or first occupation.</p> <p>The liability to pay central tax on the said proportion of upfront amount (called as premium, salami, cost, price, development charges or by any other name) paid for long term lease of land, calculated as above, shall arise on the date of issue of completion</p>
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				certificate or first occupation of the project, as the case may be.
42	Heading 9973 or Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by way of allowing a business entity to operate as a telecom service provider or use radio frequency spectrum during the period prior to the 1 st April, 2016, on payment of licence fee or spectrum user charges, as the case may be.	Nil	Nil
¹⁶ 43	¹⁶ Heading 9973	¹⁶Services of leasing of assets (rolling stock assets including wagons, coaches, locos) by the Indian Railways Finance Corporation to Indian Railways.	¹⁶ Nil	¹⁶ Nil
44	Heading 9981	Services provided by an incubatee up to a total turnover of fifty lakh rupees in a financial year subject to the following conditions, namely:- (a) the total turnover had not exceeded fifty lakh rupees during the preceding financial year; and (b) a period of three years has not elapsed from the date of entering into an agreement as an incubatee.	Nil	Nil
²⁴ 44A	²⁴ Heading 9981	²⁴ Research and development services against consideration received in the form of grants supplied by – (a) a Government Entity; or (b) a research association, university, college or other institution, notified under clauses (ii) or (iii) of sub-section (1) of section 35 of the Income Tax Act, 1961	²⁴ Nil	²⁴ Provided that the research association, university, college or other institution, notified under clauses (ii) or (iii) of sub-section (1) of section 35 of the Income Tax Act, 1961 is so notified at the time of supply of the research and

				development service.
45	Heading 9982 or Heading 9991	<p>Services provided by-</p> <p>(a) an arbitral tribunal to –</p> <p>(i) any person other than a business entity; or</p> <p>(ii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year¹² [such amount in the preceding financial year as makes it eligible for exemption from registration under the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017)];</p> <p>⁶[(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity;]</p> <p>(b) a partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services to-</p> <p>(i) an advocate or partnership firm of advocates providing legal services;</p> <p>(ii) any person other than a business entity; or</p> <p>(iii) a business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year¹² [such amount in the preceding financial year as makes</p>	Nil	Nil

		<p>it eligible for exemption from registration under the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017)];</p> <p>⁶[(iv) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity;]</p> <p>(c) a senior advocate by way of legal services to-</p> <p>(i) any person other than a business entity; or</p> <p>(ii) a business entity with an aggregate turnover up to ¹²twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year ¹²[such amount in the preceding financial year as makes it eligible for exemption from registration under the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017)];</p> <p>⁶[(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity;]</p>		
46	Heading 9983	Services by a veterinary clinic in relation to health care of animals or birds.	Nil	Nil
47	Heading 9983 or Heading 9991	Services provided by the State Government, Central Government, Union territory or local authority by way of- (a) registration required under any law for the time being in force;	Nil	Nil

		(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.		
18/7 47A	18/7 Heading 9983 or Heading 9991	18/7 <u>Services by way of licensing, registration and analysis or testing of food samples supplied by the Food Safety and Standards Authority of India (FSSAI) to Food Business Operators.</u>	18/7 Nil	18/7 Nil
48	Heading 9983 or any other Heading of Chapter 99	Taxable services, provided or to be provided, by a Technology Business Incubator or a Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board of the Department of Science and Technology, Government of India or bio-incubators recognised by the Biotechnology Industry Research Assistance Council, under the Department of Biotechnology, Government of India.	Nil	Nil
49	Heading 9984	Services by way of collecting or providing news by an independent journalist, Press Trust of India or United News of India.	Nil	Nil
50	Heading 9984	Services of public libraries by way of lending of books, publications or any other knowledge-enhancing content or material.	Nil	Nil
18 51	18 Heading 9984	18 <u>Services provided by the Goods and Services Tax Network to the State Government or Central Government or Union territories for implementation of Goods and Services Tax.</u>	18 Nil	18 Nil
52	Heading 9985	Services by an organiser to any person in respect of a business exhibition held outside India.	Nil	Nil

18 52A	18 Heading 9985	<p>18 Tour operator service, which is performed partly in India and partly outside India, supplied by a tour operator to a foreign tourist, to the extent of the value of the tour operator service which is performed outside India:</p> <p>Provided that value of the tour operator service performed outside India shall be such proportion of the total consideration charged for the entire tour which is equal to the proportion which the number of days for which the tour is performed outside India has to the total number of days comprising the tour, or 50% of the total consideration charged for the entire tour, whichever is less:</p> <p>Provided further that in making the above calculations, any duration of time equal to or exceeding 12 hours shall be considered as one full day and any duration of time less than 12 hours shall be taken as half a day.</p> <p><i>Explanation.</i> - “foreign tourist” means a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.</p> <p>Illustrations: A tour operator provides a tour operator service to a foreign tourist as follows: -</p> <p>(a) 3 days in India, 2 days in Nepal; Consideration Charged for the entire tour: Rs.1, 00, 000/-</p> <p>Exemption: Rs.40, 000/- (=Rs.1, 00,</p>	18 Nil	18 Nil
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		<p>000/- x 2/5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.40, 000/-(i.e., Taxable value: Rs.60, 000/-);</p> <p>(b) 2 days in India, 3 nights in Nepal; Consideration Charged for the entire tour: Rs.1, 00, 000/-</p> <p>Exemption: Rs.60, 000(=Rs.1, 00, 000/- x 3/5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.50, 000/-(i.e., Taxable value: Rs.50, 000/-);</p> <p>(c) 2.5 days in India, 3 days in Nepal; Consideration charged for the entire tour: Rs.1, 00, 000/-</p> <p>Exemption: Rs.54,545 (=Rs.1, 00, 000/- x 3/5.5) or, Rs.50, 000/- (= 50% of Rs.1, 00, 000/-) whichever is less, i.e., Rs.50, 000/-(i.e., Taxable value: Rs.50, 000/-).</p>		
53	Heading 9985	<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 the Central Civil Services Cultural and Sports Board;</p>	Nil	Nil

		<p>(d) as part of national games, by the Indian Olympic Association; or</p> <p>(e) under the Panchayat YuvaKreedaAur Khel Abhiyaan Scheme.</p>		
^{18/6} 53A	^{18/6} Heading 9985	^{18/6} Services by way of fumigation in a warehouse of agricultural produce.	^{18/6} Nil	^{18/6} Nil
54	Heading 9986	<p>Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of—</p> <p>(a) agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;</p> <p>(b) supply of farm labour;</p> <p>(c) processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;</p> <p>(d) renting or leasing of agro machinery or vacant land with or without a structure incidental to its use;</p> <p>(e) loading, unloading, packing, storage or warehousing of agricultural produce;</p> <p>(f) agricultural extension services;</p> <p>(g) services by any Agricultural Produce Marketing</p>	Nil	Nil

		Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce. ^{18/6}(h) services by way of fumigation in a warehouse of agricultural produce.		
55	Heading 9986	Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.	Nil	Nil
⁷ 55A	⁷ Heading 9986	⁷ Services by way of artificial insemination of livestock (other than horses).	⁷ Nil	⁷ Nil
¹⁸56	¹⁸Heading 9988	¹⁸Services by way of slaughtering of animals.	¹⁸Nil	¹⁸Nil
57	Heading 9988 or any other Heading of Section 8 and Section 9	Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.	Nil	Nil
58	Heading 9988 or Heading 9992	Services provided by the National Centre for Cold Chain Development under the Ministry of Agriculture, Cooperation and Farmer's Welfare by way of cold chain knowledge dissemination.	Nil	Nil
59	Heading 9999	Services by a foreign diplomatic mission located in India.	Nil	Nil
60	Heading 9991	Services by a specified organisation in respect of a religious pilgrimage facilitated by ⁶the Ministry of External Affairs , the Government of India, under bilateral arrangement.	Nil	Nil
61	Heading 9991	Services provided by the Central Government, State Government, Union territory or local authority by	Nil	Nil

		way of issuance of passport, visa, driving licence, birth certificate or death certificate.		
¹⁶ 61A	¹⁶ Heading 9991	¹⁶ Services by way of granting National Permit to a goods carriage to operate through-out India / contiguous States.	¹⁶ Nil	¹⁶ Nil
62	Heading 9991 or Heading 9997	Services provided by the State Government, Central Government, Union territory or local authority by way of tolerating non-performance of a contract for which consideration in the form of fines or liquidated damages is payable to the Central Government, State Government, Union territory or local authority under such contract.	Nil	Nil
63	Heading 9991	Services provided by the State Government, Central Government, Union territory or local authority by way of assignment of right to use natural resources to an individual farmer for cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products.	Nil	Nil
64	Heading 9991 or Heading 9973	Services provided by the Central Government, State Government, Union territory or local authority by way of assignment of right to use any natural resource where such right to use was assigned by the Central Government, State Government, Union territory or local authority before the 1 st April, 2016: Provided that the exemption shall apply only to tax payable on one time charge payable, in full upfront or in installments, for assignment of right to use such natural resource.	Nil	Nil

65	Heading 9991	Services provided by the Central Government, State Government, Union territory by way of deputing officers after office hours or on holidays for inspection or container stuffing or such other duties in relation to import export cargo on payment of Merchant Overtime charges.	Nil	Nil
⁶ 65A	⁶ Heading 9991	⁶ Services by way of providing information under the Right to Information Act, 2005 (22 of 2005).	⁶ Nil	⁶ Nil
⁷ 65B	⁷ Heading 9991 or any other Heading	<p>⁷Services supplied by a State Government to Excess Royalty Collection Contractor (ERCC) by way of assigning the right to collect royalty on behalf of the State Government on the mineral dispatched by the mining lease holders.</p> <p><i>Explanation.-</i> "mining lease holder" means a person who has been granted mining lease, quarry lease or license or other mineral concession under the Mines and Minerals (Development and Regulation) Act, 1957 (67 of 1957), the rules made thereunder or the rules made by a State Government under sub-section (1) of section 15 of the Mines and Minerals (Development and Regulation) Act, 1957.</p>	⁷ Nil	⁷ Provided that at the end of the contract period, ERCC shall submit an account to the State Government and certify that the amount of goods and services tax deposited by mining lease holders on royalty is more than the goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and where such amount of goods and services tax paid by mining lease holders is less than the amount of goods and services tax exempted, the exemption shall be restricted to such amount as is equal

				to the amount of goods and services tax paid by the mining lease holders and the ERCC shall pay the difference between goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and goods and services tax paid by the mining lease holders on royalty.
66	⁹ Heading 9992 ⁹ Heading 9992 or Heading 9963	Services provided - (a) by an educational institution to its students, faculty and staff; ⁶ (aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee; (b) to an educational institution, by way of,- (i) transportation of students, faculty and staff; (ii) catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory; (iii) security or cleaning or house-keeping services performed in such educational institution; (iv) services relating to admission to, or conduct of examination by, such institution ⁶ upto—higher secondary:	Nil	Nil

		<p>⁶(v) supply of online educational journals or periodicals:</p> <p>Provided that nothing contained in ⁶entry (b) ⁶[sub-items (i), (ii) and (iii) of item (b)] shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent.</p> <p>⁶Provided further that nothing contained in sub-item (v) of item (b) shall apply to an institution providing services by way of,-</p> <p>(i) pre-school education and education up to higher secondary school or equivalent; or</p> <p>(ii) education as a part of an approved vocational education course.</p>		
²⁴ 66A	²⁴ Heading 9992	²⁴ Services of affiliation provided by a Central or State Educational Board or Council or any other similar body, by whatever name called, to a school established, owned or controlled by the Central Government, State Government, Union Territory Government, local authority, Governmental authority or Government entity.	²⁴ Nil	²⁴ Nil
⁹ 67	⁹ Heading 9992	⁹Services 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:—	⁹Nil	⁹Nil
		(a) two year full time Post Graduate Programmes in Management for the Post Graduate Diploma in		

		<p>Management, to which admissions are made on the basis of Common Admission Test (CAT) conducted by the Indian Institute of Management;</p> <p>(b) fellow programme in Management;</p> <p>(c) five year integrated programme in Management.</p>		
68	Heading 9992 or Heading 9996	<p>Services provided to a recognised sports body by-</p> <p>(a) an individual as a player, referee, umpire, coach or team manager for participation in a sporting event organised by a recognized sports body;</p> <p>(b) another recognised sports body.</p>	Nil	Nil
²⁴ 69	²⁴ Heading 9992 or Heading 9983 or Heading 9991	<p>²⁴Any services provided by, —</p> <p>(a) the National Skill Development Corporation set up by the Government of India;</p> <p>(b) a Sector Skill Council approved by the National Skill Development Corporation;</p> <p>(c) an assessment agency approved by the Sector Skill Council or the National Skill Development Corporation;</p> <p>(d) a training partner approved by the National Skill Development Corporation or the Sector Skill Council;</p> <p>in relation to-</p> <p>(i) the National Skill Development Programme implemented by the National Skill Development Corporation; or</p> <p>(ii) a vocational skill development course under the National Skill</p>	²⁴ Nil	²⁴ Nil

		Certification and Monetary Reward Scheme; or (iii) any other Scheme implemented by the National Skill Development Corporation.		
²⁴ 69	²⁴ Heading 9983 or Heading 9991 or Heading 9992	²⁴ Any services provided by, (a) the National Skill Development Corporation set up by the Government of India; (b) the National Council for Vocational Education and Training; (c) an Awarding Body recognized by the National Council for Vocational Education and Training; (d) an Assessment Agency recognized by the National Council for Vocational Education and Training; (e) a Training Body accredited with an Awarding Body that is recognized by the National Council for Vocational Education and Training, ²⁵ (f) a training partner approved by the National Skill Development Corporation, in relation to- (i) the National Skill Development Programme or any other scheme implemented by the National Skill Development Corporation; or (ii) a vocational skill development course under the National Skill Certification and	²⁴ Nil	²⁴ Nil

		Monetary Reward Scheme; or (iii) any National Skill Qualification Framework aligned qualification or skill in respect of which the National Council for Vocational Education and Training has approved a qualification package.		
70	Heading 9983 or Heading 9985 or Heading 9992	Services of assessing bodies empanelled centrally by the Directorate General of Training, Ministry of Skill Development and Entrepreneurship by way of assessments under the Skill Development Initiative Scheme.	Nil	Nil
71	Heading 9992	Services provided by training providers (Project implementation agencies) under Deen Dayal Upadhyaya Grameen Kaushalya Yojana implemented by the Ministry of Rural Development, Government of India by way of offering skill or vocational training courses certified by the ²⁴ National Council for Vocational Training ²⁴ [National Council for Vocational Education and Training]	Nil	Nil
72	Heading 9992	Services provided to the State Government, Central Government, Union territory administration under any training programme for which ¹⁶ [75% or more of the] total expenditure is borne by the Central Government, State Government, Union territory administration.	Nil	Nil
¹⁸ 73	¹⁸ Heading 9993	¹⁸ Services provided by the cord blood banks by way of preservation of stem cells or any other service in relation to such preservation.	¹⁸ Nil	¹⁸ Nil
74	Heading 9993	Services by way of- (a) health care services by a clinical	Nil	Nil

		<p>establishment, an authorised medical practitioner or para-medics;</p> <p>¹⁸[Provided that nothing in this entry shall apply to the services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.]</p> <p>(b) services provided by way of transportation of a patient in an ambulance, other than those specified in (a) above.</p>		
⁹ 74A	⁹ Heading 9993	⁹ Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 (34 of 1992) by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act at medical establishments, educational institutions, rehabilitation centers established by Central Government, State Government or Union territory or an entity registered under section 12AA ¹⁶ [or 12AB] of the Income-tax Act, 1961 (43 of 1961).	⁹ Nil	⁹ Nil
¹⁸75	¹⁸Heading 9994	¹⁸Services 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.	¹⁸Nil	¹⁸Nil
76	Heading 9994	Services by way of public conveniences such as provision of facilities of bathroom, washrooms, lavatories, urinal or toilets.	Nil	Nil

77	Heading 9995	<p>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 –</p> <p>(a) as a trade union; (b) for the provision of carrying out any activity which is exempt from the levy of Goods and service Tax; or (c) up to an amount of ⁶five thousand ⁶[seven thousand five hundred] 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.</p>	Nil	Nil
⁷ 77A	⁷ Heading 9995	<p>⁷Services provided by an unincorporated body or a non-profit entity registered under any law for the time being in force, engaged in,–</p> <p>(i) activities relating to the welfare of industrial or agricultural labour or farmers; or (ii) promotion of trade, commerce, industry, agriculture, art, science, literature, culture, sports, education, social welfare, charitable activities and protection of environment, to its own members against consideration in the form of membership fee upto an amount of one thousand rupees (Rs 1000/-) per member per year.</p>	⁷ Nil	⁷ Nil
78	Heading 9996	<p>Services by an artist by way of a performance in folk or classical art forms of-</p> <p>(a) music, or (b) dance, or (c) theatre, if the consideration charged for such</p>	Nil	Nil

		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.		
79	Heading 9996	Services by way of admission to a museum, national park, wildlife sanctuary, tiger reserve or zoo.	Nil	Nil
⁵ 79A	⁵ Heading 9996	⁵ Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Sites and Remains Act 1958 (24 of 1958) or any of the State Acts, for the time being in force	⁵ Nil	⁵ Nil
80	Heading 9996	¹⁸Services by way of training or coaching in recreational activities relating to- (a) arts or culture, or (b) sports by charitable entities registered under section 12AA ¹⁶[or 12AB] of the Income tax Act. ¹⁸ Services by way of training or coaching in- (a) recreational activities relating to arts or culture, by an individual, or (b) sports by charitable entities registered under Section 12AA or 12AB of the Income Tax Act.	Nil	Nil
81	Heading 9996	⁶Services by way of right to admission to- (a) circus, dance, or theatrical performance including drama or ballet; (b) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event; (c) recognised sporting event;	Nil	Nil

		<p>where the consideration for admission is not more than Rs 250 per person as referred to in (a), (b) and (c) above.</p> <p>⁶Services by way of right to admission to-</p> <p>(a) circus, dance, or theatrical performance including drama or ballet;</p> <p>(b) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event;</p> <p>(c) recognised sporting event;</p> <p>(d) planetarium, where the consideration for right to admission to the events or places as referred to in items (a), (b), (c) or (d) above is not more than Rs 500 per person.</p>		
² 82	² Chapter 9996	² Services by way of right to admission to the events organised under FIFA U-17 World Cup 2017.	² Nil	² Nil
¹² 82A	¹² Heading 9996	¹² Services by way of right to admission to the events organised under FIFA U-17 Women's World Cup 2020 ¹⁸ [whenever rescheduled].	¹² Nil	¹² Nil
¹⁶ 82B	¹⁶ Heading 9996	¹⁶ Services by way of right to admission to the events organised under AFC Women's Asia Cup 2022	¹⁶ Nil	¹⁶ Nil

¹⁰1A. Value of supply of service by way of transfer of development rights or FSI by a person to the promoter against consideration in the form of residential or commercial apartments shall be deemed to be equal to the value of similar apartments charged by the promoter from the independent buyers nearest to the date on which such development rights or FSI is transferred to the promoter.

¹⁰1B. Value of portion of residential or commercial apartments remaining un-booked on the date of issuance of completion certificate or first occupation, as the case may be, shall be deemed to be equal to the value of similar apartments charged by the promoter nearest to the date of issuance of completion certificate or first occupation, as the case may be.

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

- (a) “advertisement” means any form of presentation for promotion of, or bringing awareness about, any event, idea, immovable property, person, service, goods or actionable claim through newspaper, television, radio or any other means but does not include any presentation made in person;
- (b) “advocate” has the same meaning as assigned to it in clause (a) of sub-section (1) of section 2 of the Advocates Act, 1961 (25 of 1961);
- (c) “agricultural extension” means application of scientific research and knowledge to agricultural practices through farmer education or training;
- (d) “agricultural produce” means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market;
- (e) “Agricultural Produce Marketing Committee or Board” means any committee or board constituted under a State law for the time being in force for the purpose of regulating the marketing of agricultural produce;
- (f) “aircraft” has the same meaning as assigned to it in clause (1) of section 2 of the Aircraft Act, 1934 (22 of 1934);
- (g) “airport” has the same meaning as assigned to it in clause (b) of section 2 of the Airports Authority of India Act, 1994 (55 of 1994.);
- (h) “approved vocational education course” means, -
 - (i) a course run by an industrial training institute or an industrial training centre affiliated to the ~~²⁴National Council for Vocational Training~~ ²⁴[National Council for Vocational Education and Training] or State Council for Vocational Training offering courses in designated trades notified under the Apprentices Act, 1961 (52 of 1961); or
 - (ii) a Modular Employable Skill Course, approved by the ~~²⁴National Council for Vocational Training~~ ²⁴[National Council for Vocational Education and Training], run by a person registered with the Directorate General of Training, Ministry of Skill Development and Entrepreneurship;

- (i) “arbitral tribunal” has the same meaning as assigned to it in clause (d) of section 2 of the Arbitration and Conciliation Act, 1996 (26 of 1996);
- (j) “authorised dealer of foreign exchange” shall have the same meaning assigned to “Authorised person” in clause (c) of section 2 of the Foreign Exchange Management Act, 1999 (42 of 1999);
- (k) “authorised medical practitioner” means a medical practitioner registered with any of the councils of the recognised system of medicines established or recognised by law in India and includes a medical professional having the requisite qualification to practice in any recognised system of medicines in India as per any law for the time being in force;
- (l) “banking company” has the same meaning as assigned to it in clause (a) of section 45A of the Reserve Bank of India Act, 1934 (2 of 1934);
- (m) “brand ambassador” means a person engaged for promotion or marketing of a brand of goods, service, property or actionable claim, event or endorsement of name, including a trade name, logo or house mark of any person;
- (n) “business entity” means any person carrying out business;
- (o) “business facilitator or business correspondent” means an intermediary appointed under the business facilitator model or the business correspondent model by a banking company or an insurance company under the guidelines issued by the Reserve Bank of India;
- (p) “Central Electricity Authority” means the authority constituted under section 3 of the Electricity (Supply) Act, 1948 (54 of 1948);
- (q) “Central Transmission Utility” shall have the same meaning as assigned to it in clause (10) of section 2 of the Electricity Act, 2003 (36 of 2003);
- (r) “charitable activities” means activities relating to -
- (i) public health by way of ,-
- (A) care or counseling of
- (I) terminally ill persons or persons with severe physical or mental disability;
- (II) persons afflicted with HIV or AIDS;
- (III) persons addicted to a dependence-forming substance such as narcotics drugs or alcohol; or
- (B) public awareness of preventive health, family planning or prevention of HIV infection;
- (ii) advancement of religion , spirituality or yoga;
- (iii) advancement of educational programmes or skill development relating to,-

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

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

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

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

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

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

^{25A}(w) ~~“declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit;~~

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

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

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

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

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

(z) “electricity transmission or distribution utility” means the Central Electricity Authority; a State Electricity Board; the Central Transmission Utility or a State Transmission Utility notified under the Electricity Act, 2003 (36 of 2003); or a distribution or transmission licensee under the said Act, or any other entity entrusted with such function by the Central Government or, as the case may be, the State Government;

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

⁹(zaa) “financial institution” has the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934).

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

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

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

~~²⁶(ze) “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called;~~

²⁶(ze) ‘goods transport agency’ means any person who provides service in relation to transport of goods by road and issues a consignment note by whatever name called, but does not include

(i) an electronic commerce operator by whom the services of local delivery are provided,

(ii) an electronic commerce operator through whom the services of local delivery are provided

~~⁴(zf) “governmental authority” has the same meaning as assigned to it in the Explanation to clause (16) of section 2 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017);~~

⁴(zf) "Governmental Authority" means an authority or a board or any other body, —

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

(ii) established by any Government,

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

⁴(zfa) "Government Entity" means an authority or a board or any other body including a society, trust, corporation,-

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

(ii) established by any Government,

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

²⁶(zfb) For the purposes of entries at serial numbers 36C and 36D in the table above, ‘group’ means group of persons who join together with a commonality of purpose or for engaging in a common economic activity, other than availing insurance, and includes:

a. Employer– employee groups, where an employer-employee relationship exists between the master/group policyholder and the members of the group in accordance with the applicable laws;

b. Non employer– employee groups, where a clearly evident relationship exists between the master/group policyholder and the members of the group, for services/activities other than insurance.

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

²⁶(zga) ‘health insurance business’ means the effecting of contracts which provide for sickness benefits or medical, surgical or hospital expense benefits, whether in-patient or out-patient, travel cover and personal accident cover;

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

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

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

²⁵(zja) “insurer” has the same meaning as assigned to it in sub-section (9) of section 2 of the Insurance Act, 1938 (4 of 1938);

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

- (zl) “intermediary” has the same meaning as assigned to it in sub-section (13) of section 2 of the Integrated Goods and Services Tax Act, 2017;
- (zm) “legal service” means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority;
- (zn) “life insurance business” has the same meaning as assigned to it in clause (11) of section 2 of the Insurance Act, 1938 (4 of 1938);
- (zo) “life micro-insurance product” shall have the same meaning as assigned to it in clause (e) of regulation 2 of the Insurance Regulatory and Development Authority (Micro-insurance) Regulations, 2005;
- (zp) “metered cab” means any contract carriage on which an automatic device, of the type and make approved under the relevant rules by the State Transport Authority, is fitted which indicates reading of the fare chargeable at any moment and that is charged accordingly under the conditions of its permit issued under the Motor Vehicles Act, 1988 (59 of 1988) and the rules made thereunder (but does not include radio taxi);
- (zq) “national park” has the same meaning as assigned to it in clause (21) of the section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972);
- (zr) “online information and database access or retrieval services” shall have the same meaning as assigned to it in clause (17) of the section 2 of the Integrated goods and Services Tax Act, 2017 (13 of 2017);
- (zs) “original works” means- all new constructions;
- (i) all types of additions and alterations to abandoned or damaged structures on land that are required to make them workable;
 - (ii) erection, commissioning or installation of plant, machinery or equipment or structures, whether pre-fabricated or otherwise;
- (zt) “print media” means,—
- (i) ‘book’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;
 - (ii) ‘newspaper’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867);
- (zu) “port” has the same meaning as assigned to it in clause (q) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963) or in clause (4) of section 3 of the Indian Ports Act, 1908 (15 of 1908);

- (zv) “radio taxi” means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using the Global Positioning System or General Packet Radio Service;
- (zw) “recognised sporting event” means any sporting event,-
- (i) organised by a recognised sports body where the participating team or individual represent any district, state, zone or country;
 - (ii) organised -
 - (A) by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, state or zone;
 - (B) by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat;
 - (C) by Central Civil Services Cultural and Sports Board;
 - (D) as part of national games, by Indian Olympic Association; or
 - (E) under Panchayat Yuva Kreedha Aur Khel Abhiyaan (PYKKA) Scheme;
- (zx) “recognised sports body” means –
- (i) the Indian Olympic Association;
 - (ii) Sports Authority of India;
 - (iii) a national sports federation recognised by the Ministry of Sports and Youth Affairs of the Central Government, and its affiliate federations;
 - (iv) national sports promotion organizations recognised by the Ministry of Sports and Youth Affairs of the Central Government;
 - (v) the International Olympic Association or a federation recognised by the International Olympic Association; or
 - (vi) a federation or a body which regulates a sport at international level and its affiliated federations or bodies regulating a sport in India;
- (zy) “religious place” means a place which is primarily meant for conduct of prayers or worship pertaining to a religion, meditation, or spirituality;
- (zz) “renting in relation to immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property;

- (zza) “Reserve Bank of India” means the bank established under section 3 of the Reserve Bank of India Act, 1934 (2 of 1934);
- (zzb) “residential complex” means any complex comprising of a building or buildings, having more than one single residential unit;
- (zzc) “rural area” means the area comprised in a village as defined in land revenue records, excluding-
- the area under any municipal committee, municipal corporation, town area committee, cantonment board or notified area committee; or any area that may be notified as an urban area by the Central Government or a State Government;
- (zzd) “senior advocate” has the same meaning as assigned to it in section 16 of the Advocates Act, 1961 (25 of 1961);
- (zze) “single residential unit” means a self-contained residential unit which is designed for use, wholly or principally, for residential purposes for one family;
- (zzf) “special category States” shall mean the States as specified in sub-clause (g) of clause (4) of article 279A of the Constitution,
- (zzg) “specified organisation” shall mean,-
- (i) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or
(ii) ‘Committee’ or ‘State Committee’ as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002);
- (zzh) “stage carriage” shall have the same meaning as assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);
- (zzi) “State Electricity Board” means the Board constituted under section 5 of the Electricity (Supply) Act, 1948 (54 of 1948);
- (zzj) “State Transmission Utility” shall have the same meaning as assigned to it in clause (67) of section 2 of the Electricity Act, 2003 (36 of 2003);
- (zzk) “state transport undertaking” has the same meaning as assigned to it in clause (42) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);
- (zzl) “tiger reserve” has the same meaning as assigned to it in clause (e) of section 38K of the Wild Life (Protection) Act, 1972 (53 of 1972);
- (zzm) “tour operator” means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours;

- (zzn) "trade union" has the same meaning as assigned to it in clause (h) of section 2 of the Trade Unions Act, 1926 (16 of 1926);
- (zzo) "vessel" has the same meaning as assigned to it in clause (z) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963);
- (zzp) "wildlife sanctuary" means a sanctuary as defined in the clause (26) of the section 2 of The Wild Life (Protection) Act, 1972 (53 of 1972);
- (zzq) "zoo" has the same meaning as assigned to it in the clause (39) of the section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972).

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

- (i) Reference to "Chapter", "Section" or "Heading", wherever they occur, unless the context otherwise requires, shall mean respectively as "Chapter", "Section" and "Heading" in the scheme of classification of services.
- (ii) Chapter, Section, Heading, Group, or Service Code mentioned in Column (2) of the Table are only indicative.
- ¹(iii) A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.
- ⁷(iv) For removal of doubts, it is clarified that the Central and State Educational Boards shall be treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students.
- ²⁰(iva) For removal of doubts, it is clarified that any authority, board or body set up by the Central Government or State Government including National Testing Agency for conduct of entrance examination for admission to educational institutions shall be treated as educational institution for the limited purpose of providing services by way of conduct of entrance examination for admission to educational institutions.
- ¹⁰(v) The term "apartment" shall have the same meaning as assigned to it in clause (e) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).
- ¹⁰(vi) The term "affordable residential apartment" shall have the same meaning as assigned to it in the notification No. 1135-F.T. [11/2017-State Tax (Rate)] dated 28th June, 2017, published in the Kolkata Gazette, Extraordinary, Part I, as amended.
- ¹⁰(vii) The term "promoter" shall have the same meaning as assigned to it in clause (zk) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).

- ¹⁰(viii) The term "project" shall mean a Real Estate Project or a Residential Real Estate Project.
- ¹⁰(ix) the term "Real Estate Project (REP)" shall have the same meaning as assigned to it in clause (zn) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).
- ¹⁰(x) The term "Residential Real Estate Project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP;
- ¹⁰(xi) The term "carpet area" shall have the same meaning as assigned to it clause (k) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).
- ¹⁰(xii) "an apartment booked on or before the date of issuance of completion certificate or first occupation of the project" shall mean an apartment which meets all the following three conditions, namely—
- (a) part of supply of construction of the apartment service has time of supply on or before the said date; and
 - (b) consideration equal to at least one instalment has been credited to the bank account of the registered person on or before the said date; and
 - (c) an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the said date.
- ¹⁰(xiii) "floor space index (FSI)" shall mean the ratio of a building's total floor area (gross floor area) to the size of the piece of land upon which it is built.

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

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,
Joint Secretary to the Government of West Bengal