

Chapter :- Exemptions Under GST

◦ List of Services exempt under GST

1. Services related to charitable and Religious Activities

◦ Charitable Activities by an entity registered under Sec 12AA / 12AB of Income Tax Act, 1962.

Example :-

→ activities relating to Public health like care and counselling of terminally ill person
 (i) handicapped person, person afflicted with HIV (ii) AIDS. Person addicted to Narcotic drugs etc..)

→ Public awareness of preventive health, Family planning

→ Advancement of Religion, Spirituality or YOGA.

→ Advancement of Education (iii) skills etc. and preservation of environment.

2. Services by a person by way of -

◦ Conduct of any Religious Ceremony.

◦ Renting of precincts of a Religious place meant for general public except where

→ charges for renting of Room ≥ 1000 per day

→ charges for renting of premises, community halls, kalyanmandaram, open area etc...
one $\geq 10,000$ per day

→ charges for renting of shops/ spaces for Business/ Commerce one $\geq 10,000$ per Month

3. Services by a specified Orgⁿ (*KMUN / NAT committee) in respect of a religious pilgrimage (NAT and kailash ^{मानसरोवर} ^{यात्रा})

* KMUN = Kumaon Mandal vikas Nigam Ltd.

4. Training / Coaching in
→ Recreational activities relating to artist culture by an individual

→ Sports by charitable entities registered u/s 12AA/ 12AB of Income Tax Act, 1961.

0 Agriculture Related Services

1) loading, unloading, packing, storage @ warehousing of RICE

2) warehouse of Himachal forest produce

Amla	←	→	Tendu leaves
Flower	←	→	Bamboo
etc...	←	→	Honey

- 3) Services by way of storage / warehousing of cereals, pulses, fruits, vegetables.
- 4) Artificial insemination of livestock (other than horse).
- 5) Agriculture operations like cultivation, harvesting, threshing, testing etc...
- 6) Supply of farm labour.
- 7) Renting ^(or) leasing of Agri. Machinery ^(or) vacant land.
- 8) Loading, unloading, packing, storage ^(or) warehousing of agriculture produce.
- 9) Agriculture extension services

• Education Service

- 1) Services provided by an educational institution

- TO its students, Faculty and staff.

- By way of conduct of entrance examination against consideration in form of entrance fees.

2) Services provided To an Educational Institution, by way of

- Transportation of students, Faculty and staff.
- catering including any Mid day meals
- Security / cleaning / housekeeping services
- services relating to admission to ^{or} conduct of examination by such E.IE
- Supply of Online Educational Journals.

These exemptions are only applicable to an institution providing services by a way of pre-school education and education upto higher secondary school ^{or} equivalent.

◦ Health Care Services

1) Health care services BY a clinical establishment / authorized medical practitioner / para-medics.

However, nothing shall be exempt if clinical establishment providing Room [other than ICU, CCU, ICCU, NICU] having Room Rate More than 5000 Rs. per day to a person receiving health care services.

2) Transportation of a patient in an Ambulance by any person other than specified above.

Government Services

→ Maximum already covered with RCM
Other services provided by Govt :-

- 1) services by department of Post by way of Post card, Inland letter, Book post and ordinary post (enveloping weight less than 10 grams)
- 2) services provided by CG/15/1/UT/1 LA by way of issuance of passport, visa, driving license, Birth Certificate or death Certificate.
- 3) service provided by CG/15/1/UT/1 LA by way of tolerating non-performance of a contract for which consideration in the form of fines is payable to CG/15/1/UT/1 LA.

Construction Services

- 1) Pure labour contracts of construction, installation, completion, repair, maintenance, renovation (or) alteration of a civil structure to the beneficiaries individual house construction (or) enhancement under the Pradhan Mantri Awas Yojana.
- 2) Pure labour contracts of construction, installation, of original works pertaining to a single residential units otherwise than as a part of residential complex.

0 Services of "Transportation of Passengers".

1) Such Services provided by -

- a) AIR in ECONOMY class embarking from (OR) terminating in an Airport located in the state of
- Arunachal Pradesh → Nagaland
 - Assam → Tripura
 - Manipur → Sikkim
 - Mizoram → Bagdogra at West Bengal
 - Meghalaya

b) Non-A.C contract carriage other than Radio Taxi

c) stage carriage other than AC stage carriage.

Point B and C → exemption not available if such services provide through E.C.O.

2) Such Services provided by -

- a) Railway in a class OTHER THAN first class (OR) Any AC coach
- b) Metro, Monorail (OR) tramway.

c) Inland waterways

d) Public transport other than predominantly for tourism purpose in a vessel between place located in India.

e) Metered cab (OR) Auto Rickshaw including E-Rickshaw.

However in Point B E nothing shall be exempt if
Service provide through Eo.

- Goods Transportation Services



ALREADY DONE WITH RCM.

- Banking Services**

Services by way of

a) extending deposits, loans ^(or) advances as
the consideration is represented

by any of interest
② discount other than interest
involved in credit card.

b) Foreign currency exchange b/w.

Bank ↔ Bank

Bank ↔ AD (Authorized Dealer)

AD ↔ Bank

AD ↔ AD

c) Services provided by a Banking Co. to
Basic Saving Bank Deposit account
holder under

PRADHAN MANTRI JAN DHAN YOJANA

(PMJDY)